

# 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 925 pages of this report will print. (There is one page per employer, and there are 924 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 925 pages of this report will print. (There is one page per employer, and there are 924 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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 27.35670824%  
Employer's proportionate share at MD 26.99868186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,687,694,613  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,089,944,689**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,835,070,250
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,824,068,208

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 794,311,366
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,110,951
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,180,185)

**Employer's Total Pension Expense/(Income) \$ 811,242,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 139,127,687	\$ 0
Changes of assumptions	\$ 950,904,375	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 181,616,657
Changes in proportionate share	\$ 76,300,668	\$ 29,588,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,322,123	\$ 18,672,828
Total (prior to post-MD contributions)	\$ 1,174,654,853	\$ 229,878,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 944,776,703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 529,219,814
2 <sup>nd</sup> Fiscal Year	379,060,022
3 <sup>rd</sup> Fiscal Year	(33,563,679)
4 <sup>th</sup> Fiscal Year	47,142,083
5 <sup>th</sup> Fiscal Year	22,918,465
Thereafter	0
<b>Total</b>	<b>\$ 944,776,703</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04820983%

Employer's proportionate share at MD 0.04094686%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,366,234

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,766,426

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,204,672

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,973)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,103)

**Employer's Total Pension Expense/(Income) \$ 1,074,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 211,004	\$ 0
Changes of assumptions	\$ 1,442,165	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,444
Changes in proportionate share	\$ 370,146	\$ 725,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,892	\$ 94,071
Total (prior to post-MD contributions)	\$ 2,046,207	\$ 1,094,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 951,313

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 653,839
2 <sup>nd</sup> Fiscal Year	449,404
3 <sup>rd</sup> Fiscal Year	(120,303)
4 <sup>th</sup> Fiscal Year	(39,011)
5 <sup>th</sup> Fiscal Year	7,384
Thereafter	0
<b>Total</b>	<b>\$ 951,313</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.68241327%  
Employer's proportionate share at MD 1.59902702%

Employer's proportionate share of system NPL/(A) at prior MD \$ 226,789,945  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 242,231,532**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 404,814,652  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 108,032,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,043,976  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,512,945)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,317,198

**Employer's Total Pension Expense/(Income)** **\$ 44,848,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,239,992	\$ 0
Changes of assumptions	\$ 56,318,371	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,756,449
Changes in proportionate share	\$ 192,332	\$ 14,749,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,677,181	\$ 937,948
Total (prior to post-MD contributions)	\$ 74,427,876	\$ 26,443,768
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,984,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,191,378
2 <sup>nd</sup> Fiscal Year	19,528,564
3 <sup>rd</sup> Fiscal Year	(3,349,673)
4 <sup>th</sup> Fiscal Year	2,326,194
5 <sup>th</sup> Fiscal Year	1,287,646
Thereafter	0
<b>Total</b>	<b>\$ 47,984,108</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09197416%  
Employer's proportionate share at MD 0.09325299%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,398,152  
**Employer's proportionate share of system NPL/(A) at MD \$ 14,126,600**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,608,217
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,300,301

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,743,538
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 887
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (352,709)

**Employer's Total Pension Expense/(Income) \$ 2,391,716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 480,545	\$ 0
Changes of assumptions	\$ 3,284,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 627,301
Changes in proportionate share	\$ 297,705	\$ 192,065
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 928,107
Total (prior to post-MD contributions)	\$ 4,062,658	\$ 1,747,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,315,185

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,440,823
2 <sup>nd</sup> Fiscal Year	995,430
3 <sup>rd</sup> Fiscal Year	(274,368)
4 <sup>th</sup> Fiscal Year	86,995
5 <sup>th</sup> Fiscal Year	66,305
Thereafter	0
<b>Total</b>	<b>\$ 2,315,185</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.55902259%  
Employer's proportionate share at MD 0.52388507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,356,456  
**Employer's proportionate share of system NPL/(A) at MD \$ 79,361,688**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 132,628,373
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,394,398

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,412,896
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,344,697)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (608,033)

**Employer's Total Pension Expense/(Income) \$ 12,460,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,699,647	\$ 0
Changes of assumptions	\$ 18,451,442	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,524,107
Changes in proportionate share	\$ 0	\$ 6,970,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,725	\$ 1,404,967
Total (prior to post-MD contributions)	\$ 21,173,814	\$ 11,899,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,274,510

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,006,603
2 <sup>nd</sup> Fiscal Year	4,338,772
3 <sup>rd</sup> Fiscal Year	(2,377,192)
4 <sup>th</sup> Fiscal Year	13,315
5 <sup>th</sup> Fiscal Year	293,011
Thereafter	0
<b>Total</b>	<b>\$ 9,274,510</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04646551%  
Employer's proportionate share at MD 0.04359622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,263,568  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,604,253**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,036,955  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,945,421

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,282,617  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,008)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,444)

**Employer's Total Pension Expense/(Income)** **\$ 1,174,165**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 224,657	\$ 0
Changes of assumptions	\$ 1,535,476	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 293,266
Changes in proportionate share	\$ 15,015	\$ 316,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,742	\$ 57,907
Total (prior to post-MD contributions)	\$ 1,780,890	\$ 667,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,113,198

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 722,597
2 <sup>nd</sup> Fiscal Year	490,423
3 <sup>rd</sup> Fiscal Year	(146,600)
4 <sup>th</sup> Fiscal Year	19,105
5 <sup>th</sup> Fiscal Year	27,673
Thereafter	0
<b>Total</b>	<b>\$ 1,113,198</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.56950014%  
Employer's proportionate share at MD 0.57147057%

Employer's proportionate share of system NPL/(A) at prior MD \$ 76,768,834  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 86,570,264**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,675,266  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,609,340

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,812,879  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (805,088)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (210,172)  
**Employer's Total Pension Expense/(Income)** **\$ 15,797,619**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,944,862	\$ 0
Changes of assumptions	\$ 20,127,422	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,844,209
Changes in proportionate share	\$ 162,844	\$ 2,128,461
Differences between employer contributions and employer's proportionate share of system contributions	\$ 596,847	\$ 496,783
Total (prior to post-MD contributions)	\$ 23,831,975	\$ 6,469,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,362,522

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,911,266
2 <sup>nd</sup> Fiscal Year	6,996,092
3 <sup>rd</sup> Fiscal Year	(1,106,609)
4 <sup>th</sup> Fiscal Year	1,048,131
5 <sup>th</sup> Fiscal Year	513,642
Thereafter	0
<b>Total</b>	<b>\$ 17,362,522</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05937539%  
Employer's proportionate share at MD 0.05320258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,003,825  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,059,490**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,468,931
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,594,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,565,240
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (232,028)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 213,738

**Employer's Total Pension Expense/(Income) \$ 1,546,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 274,160	\$ 0
Changes of assumptions	\$ 1,873,816	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 357,887
Changes in proportionate share	\$ 0	\$ 829,432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 992,873	\$ 38,205
Total (prior to post-MD contributions)	\$ 3,140,849	\$ 1,225,524
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,915,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 996,963
2 <sup>nd</sup> Fiscal Year	726,713
3 <sup>rd</sup> Fiscal Year	(44,523)
4 <sup>th</sup> Fiscal Year	171,519
5 <sup>th</sup> Fiscal Year	64,654
Thereafter	0
<b>Total</b>	<b>\$ 1,915,325</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03202839%  
Employer's proportionate share at MD 0.02938842%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,317,439  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,451,959**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,440,064
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,985,522

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 864,618
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,574
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (162,747)

**Employer's Total Pension Expense/(Income)** **\$ 750,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,442	\$ 0
Changes of assumptions	\$ 1,035,072	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 197,692
Changes in proportionate share	\$ 454,407	\$ 540,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 400,743
Total (prior to post-MD contributions)	\$ 1,640,921	\$ 1,138,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 502,482

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 452,245
2 <sup>nd</sup> Fiscal Year	317,637
3 <sup>rd</sup> Fiscal Year	(213,924)
4 <sup>th</sup> Fiscal Year	(64,071)
5 <sup>th</sup> Fiscal Year	10,596
Thereafter	0
<b>Total</b>	<b>\$ 502,482</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.08596406%  
Employer's proportionate share at MD 1.10216172%

Employer's proportionate share of system NPL/(A) at prior MD \$ 146,388,366  
**Employer's proportionate share of system NPL/(A) at MD \$ 166,962,983**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 279,026,688
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,463,567

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,426,012
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,119)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,326,717)

**Employer's Total Pension Expense/(Income) \$ 30,083,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,679,581	\$ 0
Changes of assumptions	\$ 38,818,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,414,100
Changes in proportionate share	\$ 1,415,327	\$ 1,240,576
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,042,403
Total (prior to post-MD contributions)	\$ 45,913,485	\$ 13,697,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,216,406

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,816,288
2 <sup>nd</sup> Fiscal Year	13,396,906
3 <sup>rd</sup> Fiscal Year	(2,548,623)
4 <sup>th</sup> Fiscal Year	1,625,348
5 <sup>th</sup> Fiscal Year	926,487
Thereafter	0
<b>Total</b>	<b>\$ 32,216,406</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.79853817%  
Employer's proportionate share at MD 0.77364359%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,643,247  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 117,196,814**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 195,858,017  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 52,268,429

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,760,885  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (514,934)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,026,170)

**Employer's Total Pension Expense/(Income)** **\$ 21,219,781**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,986,685	\$ 0
Changes of assumptions	\$ 27,248,037	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,204,201
Changes in proportionate share	\$ 302,038	\$ 2,420,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,860,248
Total (prior to post-MD contributions)	\$ 31,536,760	\$ 9,485,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,051,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,243,963
2 <sup>nd</sup> Fiscal Year	9,276,702
3 <sup>rd</sup> Fiscal Year	(1,898,171)
4 <sup>th</sup> Fiscal Year	853,581
5 <sup>th</sup> Fiscal Year	575,422
Thereafter	0
<b>Total</b>	<b>\$ 22,051,497</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.54554271%  
Employer's proportionate share at MD 1.51048907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 208,339,742  
**Employer's proportionate share of system NPL/(A) at MD \$ 228,819,199**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 382,400,110
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,050,726

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,439,156
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,291,054)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 720,686

**Employer's Total Pension Expense/(Income) \$ 40,868,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,783,745	\$ 0
Changes of assumptions	\$ 53,200,029	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,160,866
Changes in proportionate share	\$ 33,101	\$ 13,150,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,673,730	\$ 1,161,670
Total (prior to post-MD contributions)	\$ 66,690,605	\$ 24,472,793
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,217,812

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,212,809
2 <sup>nd</sup> Fiscal Year	17,280,842
3 <sup>rd</sup> Fiscal Year	(4,010,078)
4 <sup>th</sup> Fiscal Year	2,396,896
5 <sup>th</sup> Fiscal Year	1,337,344
Thereafter	0
<b>Total</b>	<b>\$ 42,217,812</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01879535%  
Employer's proportionate share at MD 0.01988480%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,533,620  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,012,285**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,034,098  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,343,445

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 585,018  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 191,065  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (125,578)

**Employer's Total Pension Expense/(Income)** **\$ 650,505**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,469	\$ 0
Changes of assumptions	\$ 700,351	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 133,762
Changes in proportionate share	\$ 503,837	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 383,666
Total (prior to post-MD contributions)	\$ 1,306,657	\$ 517,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 789,229

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 445,680
2 <sup>nd</sup> Fiscal Year	337,968
3 <sup>rd</sup> Fiscal Year	(23,603)
4 <sup>th</sup> Fiscal Year	15,740
5 <sup>th</sup> Fiscal Year	13,443
Thereafter	0
<b>Total</b>	<b>\$ 789,229</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.14463835%  
Employer's proportionate share at MD 0.14707772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,497,304  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 22,280,337**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,234,653  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,936,774

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,327,082  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 224,689  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (271,056)

**Employer's Total Pension Expense/(Income)** **\$ 4,280,715**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 757,910	\$ 0
Changes of assumptions	\$ 5,180,136	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 989,373
Changes in proportionate share	\$ 802,182	\$ 15,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 674,355
Total (prior to post-MD contributions)	\$ 6,740,228	\$ 1,678,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,061,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,763,834
2 <sup>nd</sup> Fiscal Year	2,013,463
3 <sup>rd</sup> Fiscal Year	(131,518)
4 <sup>th</sup> Fiscal Year	288,820
5 <sup>th</sup> Fiscal Year	126,761
Thereafter	0
<b>Total</b>	<b>\$ 5,061,360</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.45553397%  
Employer's proportionate share at MD 0.43472880%

Employer's proportionate share of system NPL/(A) at prior MD \$ 61,406,151  
**Employer's proportionate share of system NPL/(A) at MD \$ 65,855,687**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 110,057,295
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,370,878

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,789,885
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,591,665)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 404,612

**Employer's Total Pension Expense/(Income) \$ 11,602,832**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,240,214	\$ 0
Changes of assumptions	\$ 15,311,322	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,924,365
Changes in proportionate share	\$ 481	\$ 4,926,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,178,555	\$ 310,595
Total (prior to post-MD contributions)	\$ 19,730,572	\$ 8,161,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,569,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,095,439
2 <sup>nd</sup> Fiscal Year	4,804,987
3 <sup>rd</sup> Fiscal Year	(1,234,440)
4 <sup>th</sup> Fiscal Year	553,600
5 <sup>th</sup> Fiscal Year	349,484
Thereafter	0
<b>Total</b>	<b>\$ 11,569,070</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.18767561%  
Employer's proportionate share at MD 0.18106996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,298,743  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 27,429,714**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,840,234  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,233,336

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,327,146  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (327,201)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102,967

**Employer's Total Pension Expense/(Income)** **\$ 5,102,912**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 933,077	\$ 0
Changes of assumptions	\$ 6,377,356	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,218,034
Changes in proportionate share	\$ 17,908	\$ 1,059,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,180,331	\$ 281,172
Total (prior to post-MD contributions)	\$ 8,508,672	\$ 2,558,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,950,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,253,492
2 <sup>nd</sup> Fiscal Year	2,380,928
3 <sup>rd</sup> Fiscal Year	(209,673)
4 <sup>th</sup> Fiscal Year	364,185
5 <sup>th</sup> Fiscal Year	161,364
Thereafter	0
<b>Total</b>	<b>\$ 5,950,297</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02807483%  
Employer's proportionate share at MD 0.02694968%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,784,498  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,082,522**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,822,665
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,820,758

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 792,870
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (84,897)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,828

**Employer's Total Pension Expense/(Income)** **\$ 762,801**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,875	\$ 0
Changes of assumptions	\$ 949,179	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 181,287
Changes in proportionate share	\$ 0	\$ 259,041
Differences between employer contributions and employer's proportionate share of system contributions	\$ 174,896	\$ 7,325
Total (prior to post-MD contributions)	\$ 1,262,950	\$ 447,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 815,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 479,166
2 <sup>nd</sup> Fiscal Year	328,957
3 <sup>rd</sup> Fiscal Year	(57,765)
4 <sup>th</sup> Fiscal Year	42,218
5 <sup>th</sup> Fiscal Year	22,721
Thereafter	0
<b>Total</b>	<b>\$ 815,297</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08015852%  
Employer's proportionate share at MD 0.09126808%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,805,399  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,825,912**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,105,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,166,197

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,685,141
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 132,171
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (125,261)

**Employer's Total Pension Expense/(Income) \$ 2,692,051**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 470,316	\$ 0
Changes of assumptions	\$ 3,214,498	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 613,949
Changes in proportionate share	\$ 1,007,897	\$ 227,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 254,965
Total (prior to post-MD contributions)	\$ 4,692,711	\$ 1,096,208
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,596,503

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,754,996
2 <sup>nd</sup> Fiscal Year	1,312,032
3 <sup>rd</sup> Fiscal Year	45,636
4 <sup>th</sup> Fiscal Year	364,987
5 <sup>th</sup> Fiscal Year	118,853
Thereafter	0
<b>Total</b>	<b>\$ 3,596,503</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.19007629%  
Employer's proportionate share at MD 0.17972131%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,622,356  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 27,225,411**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,498,806  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,142,220

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,287,468  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (487,639)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 358,295

**Employer's Total Pension Expense/(Income)** **\$ 5,158,124**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 926,127	\$ 0
Changes of assumptions	\$ 6,329,856	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,208,962
Changes in proportionate share	\$ 0	\$ 1,589,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,229,578	\$ 45,066
Total (prior to post-MD contributions)	\$ 8,485,561	\$ 2,843,124
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,642,437

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,277,653
2 <sup>nd</sup> Fiscal Year	2,276,595
3 <sup>rd</sup> Fiscal Year	(329,542)
4 <sup>th</sup> Fiscal Year	272,858
5 <sup>th</sup> Fiscal Year	144,873
Thereafter	0
<b>Total</b>	<b>\$ 5,642,437</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06336891%

Employer's proportionate share at MD 0.06788966%

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

**Employer's proportionate share of system NPL/(A) at MD \$ 10,284,389**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,187,157

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,586,719

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,997,339

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (171,081)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,316)

**Employer's Total Pension Expense/(Income) \$ 1,784,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 349,844	\$ 0
Changes of assumptions	\$ 2,391,101	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 456,685
Changes in proportionate share	\$ 373,612	\$ 570,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 132,955	\$ 87,717
Total (prior to post-MD contributions)	\$ 3,247,512	\$ 1,115,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,132,370

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,092,190
2 <sup>nd</sup> Fiscal Year	805,646
3 <sup>rd</sup> Fiscal Year	(62,056)
4 <sup>th</sup> Fiscal Year	217,276
5 <sup>th</sup> Fiscal Year	79,314
Thereafter	0
<b>Total</b>	<b>\$ 2,132,370</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05784843%  
Employer's proportionate share at MD 0.05302765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,797,990  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,032,991**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,424,645  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,582,621

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,560,093  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (195,450)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,407)

**Employer's Total Pension Expense/(Income)** **\$ 1,335,236**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 273,258	\$ 0
Changes of assumptions	\$ 1,867,655	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 356,710
Changes in proportionate share	\$ 1,143	\$ 638,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,490	\$ 64,941
Total (prior to post-MD contributions)	\$ 2,216,546	\$ 1,059,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,156,692

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 787,796
2 <sup>nd</sup> Fiscal Year	521,567
3 <sup>rd</sup> Fiscal Year	(192,285)
4 <sup>th</sup> Fiscal Year	10,348
5 <sup>th</sup> Fiscal Year	29,266
Thereafter	0
<b>Total</b>	<b>\$ 1,156,692</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02397162%  
Employer's proportionate share at MD 0.02219330%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,231,383  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,361,993**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,618,525  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,499,410

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 652,935  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,089)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,723)

**Employer's Total Pension Expense/(Income)** **\$ 561,123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,365	\$ 0
Changes of assumptions	\$ 781,657	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 149,291
Changes in proportionate share	\$ 7,147	\$ 310,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,548	\$ 22,913
Total (prior to post-MD contributions)	\$ 963,717	\$ 483,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 480,686

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 332,631
2 <sup>nd</sup> Fiscal Year	217,062
3 <sup>rd</sup> Fiscal Year	(90,899)
4 <sup>th</sup> Fiscal Year	7,604
5 <sup>th</sup> Fiscal Year	14,287
Thereafter	0
<b>Total</b>	<b>\$ 480,686</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (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	\$ 0	\$ 330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 42
Total (prior to post-MD contributions)	\$ 0	\$ 372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (372)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (177)
2 <sup>nd</sup> Fiscal Year	(153)
3 <sup>rd</sup> Fiscal Year	(42)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -372</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.62244192%  
Employer's proportionate share at MD 0.63264759%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,905,406  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 95,837,777**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 160,163,031  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,742,544

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,612,730  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,421  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (720,054)

**Employer's Total Pension Expense/(Income)** **\$ 17,941,097**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,260,115	\$ 0
Changes of assumptions	\$ 22,282,101	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,255,739
Changes in proportionate share	\$ 1,026,835	\$ 634,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,181,105
Total (prior to post-MD contributions)	\$ 26,569,051	\$ 6,071,821
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,497,230

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,415,021
2 <sup>nd</sup> Fiscal Year	8,133,363
3 <sup>rd</sup> Fiscal Year	(954,300)
4 <sup>th</sup> Fiscal Year	1,311,266
5 <sup>th</sup> Fiscal Year	591,880
Thereafter	0
<b>Total</b>	<b>\$ 20,497,230</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05367735%  
Employer's proportionate share at MD 0.05663315%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,235,727  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,579,176**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,337,424
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,826,214

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,666,169
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 181,865
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (181,156)

**Employer's Total Pension Expense/(Income)** **\$ 1,666,878**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 291,838	\$ 0
Changes of assumptions	\$ 1,994,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 380,964
Changes in proportionate share	\$ 537,906	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 510,567
Total (prior to post-MD contributions)	\$ 2,824,386	\$ 891,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,932,855

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,080,697
2 <sup>nd</sup> Fiscal Year	775,939
3 <sup>rd</sup> Fiscal Year	(86,252)
4 <sup>th</sup> Fiscal Year	109,949
5 <sup>th</sup> Fiscal Year	52,522
Thereafter	0
<b>Total</b>	<b>\$ 1,932,855</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11585585%  
Employer's proportionate share at MD 0.12567713%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,617,412  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 19,038,430**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,816,813  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,490,920

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,697,468  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,441  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (294,613)

**Employer's Total Pension Expense/(Income)** **\$ 3,434,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 647,630	\$ 0
Changes of assumptions	\$ 4,426,399	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 845,414
Changes in proportionate share	\$ 811,668	\$ 423,091
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 726,597
Total (prior to post-MD contributions)	\$ 5,885,697	\$ 1,995,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,890,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,145,270
2 <sup>nd</sup> Fiscal Year	1,533,415
3 <sup>rd</sup> Fiscal Year	(220,480)
4 <sup>th</sup> Fiscal Year	301,594
5 <sup>th</sup> Fiscal Year	130,795
Thereafter	0
<b>Total</b>	<b>\$ 3,890,595</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.17902669%

Employer's proportionate share at MD 0.18228999%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 46,149,101

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,315,763

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,363,040

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (371,822)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,793)

**Employer's Total Pension Expense/(Income) \$ 4,941,425**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 939,364	\$ 0
Changes of assumptions	\$ 6,420,326	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,226,241
Changes in proportionate share	\$ 317,690	\$ 1,003,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 629,004	\$ 267,188
Total (prior to post-MD contributions)	\$ 8,306,384	\$ 2,496,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,809,503

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,075,685
2 <sup>nd</sup> Fiscal Year	2,216,776
3 <sup>rd</sup> Fiscal Year	(166,161)
4 <sup>th</sup> Fiscal Year	495,449
5 <sup>th</sup> Fiscal Year	187,754
Thereafter	0
<b>Total</b>	<b>\$ 5,809,503</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 3.49209546%  
Employer's proportionate share at MD 3.35168179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 470,735,788  
**Employer's proportionate share of system NPL/(A) at MD \$ 507,735,645**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 848,522,184
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 226,444,247

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,607,738
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,373,099)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,930,207

**Employer's Total Pension Expense/(Income) \$ 104,164,846**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,271,648	\$ 0
Changes of assumptions	\$ 118,047,573	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,546,332
Changes in proportionate share	\$ 941,003	\$ 14,819,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,803,576	\$ 2,936,587
Total (prior to post-MD contributions)	\$ 178,063,800	\$ 40,302,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 137,761,144

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 69,480,887
2 <sup>nd</sup> Fiscal Year	51,710,080
3 <sup>rd</sup> Fiscal Year	2,576,068
4 <sup>th</sup> Fiscal Year	10,473,923
5 <sup>th</sup> Fiscal Year	3,520,186
Thereafter	0
<b>Total</b>	<b>\$ 137,761,144</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06636144%  
Employer's proportionate share at MD 0.06517945%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,945,547  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,873,828**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,501,032
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,403,614

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,917,604
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (117,369)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 80,727

**Employer's Total Pension Expense/(Income)** **\$ 1,880,962**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 335,878	\$ 0
Changes of assumptions	\$ 2,295,646	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 438,454
Changes in proportionate share	\$ 0	\$ 343,927
Differences between employer contributions and employer's proportionate share of system contributions	\$ 264,048	\$ 8,611
Total (prior to post-MD contributions)	\$ 2,895,572	\$ 790,992
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,104,580

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,200,913
2 <sup>nd</sup> Fiscal Year	855,430
3 <sup>rd</sup> Fiscal Year	(118,813)
4 <sup>th</sup> Fiscal Year	109,993
5 <sup>th</sup> Fiscal Year	57,058
Thereafter	0
<b>Total</b>	<b>\$ 2,104,580</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.25575105%

Employer's proportionate share at MD 0.27594354%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,858,725

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,643,126

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,118,363

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 765,510

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (441,131)

**Employer's Total Pension Expense/(Income) \$ 8,442,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,421,973	\$ 0
Changes of assumptions	\$ 9,718,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,856,237
Changes in proportionate share	\$ 2,885,359	\$ 40,418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,100,739
Total (prior to post-MD contributions)	\$ 14,026,174	\$ 2,997,394
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,028,780

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,590,487
2 <sup>nd</sup> Fiscal Year	4,143,956
3 <sup>rd</sup> Fiscal Year	117,705
4 <sup>th</sup> Fiscal Year	875,400
5 <sup>th</sup> Fiscal Year	301,232
Thereafter	0
<b>Total</b>	<b>\$ 11,028,780</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.17062461%  
Employer's proportionate share at MD 0.16811510%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,000,262  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 25,467,223**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,560,541  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,358,088

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,946,009  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (539,465)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 166,977

**Employer's Total Pension Expense/(Income)** **\$ 4,573,521**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 866,319	\$ 0
Changes of assumptions	\$ 5,921,081	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,130,889
Changes in proportionate share	\$ 0	\$ 1,448,916
Differences between employer contributions and employer's proportionate share of system contributions	\$ 813,818	\$ 43,522
Total (prior to post-MD contributions)	\$ 7,601,218	\$ 2,623,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,977,891

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,845,294
2 <sup>nd</sup> Fiscal Year	1,992,257
3 <sup>rd</sup> Fiscal Year	(361,319)
4 <sup>th</sup> Fiscal Year	339,660
5 <sup>th</sup> Fiscal Year	161,999
Thereafter	0
<b>Total</b>	<b>\$ 4,977,891</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04500526%  
Employer's proportionate share at MD 0.04801909%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,066,726  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,274,260**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,156,662  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,244,236

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,412,740  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,436  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (86,370)

**Employer's Total Pension Expense/(Income)** **\$ 1,352,806**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 247,449	\$ 0
Changes of assumptions	\$ 1,691,252	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 323,018
Changes in proportionate share	\$ 311,739	\$ 189,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,337	\$ 242,727
Total (prior to post-MD contributions)	\$ 2,253,777	\$ 754,925
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,498,852

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 850,467
2 <sup>nd</sup> Fiscal Year	574,476
3 <sup>rd</sup> Fiscal Year	(88,794)
4 <sup>th</sup> Fiscal Year	113,699
5 <sup>th</sup> Fiscal Year	49,002
Thereafter	0
<b>Total</b>	<b>\$ 1,498,852</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01340778%  
Employer's proportionate share at MD 0.01781780%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,807,374  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,699,162**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,510,810  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,203,795

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 524,206  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 76,092  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,552)

**Employer's Total Pension Expense/(Income)** **\$ 584,746**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,817	\$ 0
Changes of assumptions	\$ 627,550	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 119,858
Changes in proportionate share	\$ 368,352	\$ 40,287
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,538
Total (prior to post-MD contributions)	\$ 1,087,719	\$ 191,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 896,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 400,427
2 <sup>nd</sup> Fiscal Year	305,918
3 <sup>rd</sup> Fiscal Year	43,586
4 <sup>th</sup> Fiscal Year	113,416
5 <sup>th</sup> Fiscal Year	32,689
Thereafter	0
<b>Total</b>	<b>\$ 896,036</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00142831%  
Employer's proportionate share at MD 0.00142517%

Employer's proportionate share of system NPL/(A) at prior MD	\$	192,537
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>215,894</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	360,800
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	96,286

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	41,929
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	5,152
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	4,503

**Employer's Total Pension Expense/(Income) \$ 51,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,344	\$ 0
Changes of assumptions	\$ 50,195	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,587
Changes in proportionate share	\$ 13,865	\$ 8,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,746	\$ 56
Total (prior to post-MD contributions)	\$ 76,150	\$ 17,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,215

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,513
2 <sup>nd</sup> Fiscal Year	22,559
3 <sup>rd</sup> Fiscal Year	(3,196)
4 <sup>th</sup> Fiscal Year	2,061
5 <sup>th</sup> Fiscal Year	1,278
Thereafter	0
<b>Total</b>	<b>\$ 58,215</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00009245%  
Employer's proportionate share at MD 0.00008555%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,462  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,960**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,658
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,780

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,517
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (600)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,072)

**Employer's Total Pension Expense/(Income) \$ 845**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 441	\$ 0
Changes of assumptions	\$ 3,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 575
Changes in proportionate share	\$ 0	\$ 1,826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,484
Total (prior to post-MD contributions)	\$ 3,454	\$ 4,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,431)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 37
2 <sup>nd</sup> Fiscal Year	(156)
3 <sup>rd</sup> Fiscal Year	(999)
4 <sup>th</sup> Fiscal Year	(319)
5 <sup>th</sup> Fiscal Year	6
Thereafter	0
<b>Total</b>	<b>\$ -1,431</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.29192001%

Employer's proportionate share at MD 0.29104277%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,681,293

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,663,251

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,562,588

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,529,218

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,202,360

**Employer's Total Pension Expense/(Income) \$ 11,294,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,499,781	\$ 0
Changes of assumptions	\$ 10,250,643	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,957,807
Changes in proportionate share	\$ 4,195,122	\$ 266,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,236,216	\$ 0
Total (prior to post-MD contributions)	\$ 18,181,762	\$ 2,223,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,957,952

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,111,423
2 <sup>nd</sup> Fiscal Year	6,237,044
3 <sup>rd</sup> Fiscal Year	614,410
4 <sup>th</sup> Fiscal Year	727,038
5 <sup>th</sup> Fiscal Year	268,037
Thereafter	0
<b>Total</b>	<b>\$ 15,957,952</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.13572377%  
Employer's proportionate share at MD 0.13165072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,295,616  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 19,943,350**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,329,106  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,894,504

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,873,214  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (502,507)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 959,856

**Employer's Total Pension Expense/(Income)** **\$ 4,330,563**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 678,413	\$ 0
Changes of assumptions	\$ 4,636,791	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 885,597
Changes in proportionate share	\$ 305	\$ 1,501,306
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,053,612	\$ 89,954
Total (prior to post-MD contributions)	\$ 6,369,121	\$ 2,476,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,892,264

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,612,991
2 <sup>nd</sup> Fiscal Year	1,392,603
3 <sup>rd</sup> Fiscal Year	(408,982)
4 <sup>th</sup> Fiscal Year	183,288
5 <sup>th</sup> Fiscal Year	112,362
Thereafter	0
<b>Total</b>	<b>\$ 3,892,264</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.94775487%  
Employer's proportionate share at MD 0.92448545%

Employer's proportionate share of system NPL/(A) at prior MD \$ 127,757,715  
**Employer's proportionate share of system NPL/(A) at MD \$ 140,047,369**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 234,045,611
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,459,513

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,198,709
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,355,907)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 281,167

**Employer's Total Pension Expense/(Income) \$ 26,123,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,763,993	\$ 0
Changes of assumptions	\$ 32,560,747	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,218,895
Changes in proportionate share	\$ 0	\$ 4,338,237
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,868,685	\$ 382,851
Total (prior to post-MD contributions)	\$ 39,193,425	\$ 10,939,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,253,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,476,845
2 <sup>nd</sup> Fiscal Year	11,467,492
3 <sup>rd</sup> Fiscal Year	(1,954,614)
4 <sup>th</sup> Fiscal Year	1,473,281
5 <sup>th</sup> Fiscal Year	790,439
Thereafter	0
<b>Total</b>	<b>\$ 28,253,442</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.39209561%  
Employer's proportionate share at MD 0.37914026%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,854,636  
**Employer's proportionate share of system NPL/(A) at MD \$ 57,434,756**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 95,984,327
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,615,239

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,154,449
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (470,057)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (215,994)

**Employer's Total Pension Expense/(Income) \$ 10,468,398**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,953,759	\$ 0
Changes of assumptions	\$ 13,353,472	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,550,428
Changes in proportionate share	\$ 75,075	\$ 1,809,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,560	\$ 352,031
Total (prior to post-MD contributions)	\$ 15,469,866	\$ 4,712,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,757,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,533,522
2 <sup>nd</sup> Fiscal Year	4,497,732
3 <sup>rd</sup> Fiscal Year	(995,656)
4 <sup>th</sup> Fiscal Year	431,497
5 <sup>th</sup> Fiscal Year	290,710
Thereafter	0
<b>Total</b>	<b>\$ 10,757,805</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.33802743%  
Employer's proportionate share at MD 0.31997613%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,566,225  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 48,472,169**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 81,006,152  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,618,029

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,413,818  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (923,569)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 186,375

**Employer's Total Pension Expense/(Income)** **\$ 8,676,624**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,648,878	\$ 0
Changes of assumptions	\$ 11,269,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,152,438
Changes in proportionate share	\$ 82,334	\$ 3,087,287
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,178,360	\$ 225,044
Total (prior to post-MD contributions)	\$ 14,179,259	\$ 5,464,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,714,490

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,346,808
2 <sup>nd</sup> Fiscal Year	3,613,823
3 <sup>rd</sup> Fiscal Year	(856,747)
4 <sup>th</sup> Fiscal Year	368,679
5 <sup>th</sup> Fiscal Year	241,927
Thereafter	0
<b>Total</b>	<b>\$ 8,714,490</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.21575631%  
Employer's proportionate share at MD 0.20455376%

Employer's proportionate share of system NPL/(A) at prior MD	\$	29,084,032
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>30,987,200</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	51,785,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	13,819,934

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	6,018,048
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(756,674)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	184,217

**Employer's Total Pension Expense/(Income)** **\$ 5,445,591**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,054,092	\$ 0
Changes of assumptions	\$ 7,204,465	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,376,007
Changes in proportionate share	\$ 93,485	\$ 2,570,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 862,792	\$ 105,697
Total (prior to post-MD contributions)	\$ 9,214,834	\$ 4,052,489
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,162,345

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,316,661
2 <sup>nd</sup> Fiscal Year	2,174,722
3 <sup>rd</sup> Fiscal Year	(682,287)
4 <sup>th</sup> Fiscal Year	198,528
5 <sup>th</sup> Fiscal Year	154,720
Thereafter	0
<b>Total</b>	<b>\$ 5,162,345</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08271266%  
Employer's proportionate share at MD 0.07290695%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,149,698  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,044,443**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,457,350  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,925,694

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,144,950  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (229,145)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93,887

**Employer's Total Pension Expense/(Income)** **\$ 2,009,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 375,699	\$ 0
Changes of assumptions	\$ 2,567,812	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 490,436
Changes in proportionate share	\$ 329,122	\$ 1,133,875
Differences between employer contributions and employer's proportionate share of system contributions	\$ 319,202	\$ 20,002
Total (prior to post-MD contributions)	\$ 3,591,835	\$ 1,644,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,947,522

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,246,730
2 <sup>nd</sup> Fiscal Year	835,594
3 <sup>rd</sup> Fiscal Year	(178,939)
4 <sup>th</sup> Fiscal Year	11,510
5 <sup>th</sup> Fiscal Year	32,626
Thereafter	0
<b>Total</b>	<b>\$ 1,947,522</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.47669710%  
Employer's proportionate share at MD 0.46194965%

Employer's proportionate share of system NPL/(A) at prior MD \$ 64,258,949  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 69,979,287**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,948,610  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,209,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,590,732  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (745,525)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (858,999)

**Employer's Total Pension Expense/(Income)** **\$ 11,986,208**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,380,486	\$ 0
Changes of assumptions	\$ 16,270,051	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,107,476
Changes in proportionate share	\$ 208,128	\$ 2,735,461
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,418,609
Total (prior to post-MD contributions)	\$ 18,858,665	\$ 7,261,546
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,597,119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,257,872
2 <sup>nd</sup> Fiscal Year	4,987,410
3 <sup>rd</sup> Fiscal Year	(1,408,172)
4 <sup>th</sup> Fiscal Year	425,845
5 <sup>th</sup> Fiscal Year	334,165
Thereafter	0
<b>Total</b>	<b>\$ 11,597,119</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.39951843%  
Employer's proportionate share at MD 0.38864905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,855,235  
**Employer's proportionate share of system NPL/(A) at MD \$ 58,875,212**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 98,391,602
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,257,666

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,434,201
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 139,499
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 842,660

**Employer's Total Pension Expense/(Income) \$ 12,416,360**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,002,759	\$ 0
Changes of assumptions	\$ 13,688,375	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,614,392
Changes in proportionate share	\$ 1,154,952	\$ 898,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,113,425	\$ 106,235
Total (prior to post-MD contributions)	\$ 19,959,511	\$ 3,618,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,340,562

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,366,444
2 <sup>nd</sup> Fiscal Year	6,226,674
3 <sup>rd</sup> Fiscal Year	275,735
4 <sup>th</sup> Fiscal Year	1,089,003
5 <sup>th</sup> Fiscal Year	382,706
Thereafter	0
<b>Total</b>	<b>\$ 16,340,562</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06719134%  
Employer's proportionate share at MD 0.06588096%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,057,418  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,980,098**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,678,629  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,451,009

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,938,243  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (93,399)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (74,495)

**Employer's Total Pension Expense/(Income)** **\$ 1,770,349**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 339,493	\$ 0
Changes of assumptions	\$ 2,320,354	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 443,173
Changes in proportionate share	\$ 187,631	\$ 418,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,513	\$ 159,263
Total (prior to post-MD contributions)	\$ 2,903,991	\$ 1,020,536
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,883,455

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,090,682
2 <sup>nd</sup> Fiscal Year	761,581
3 <sup>rd</sup> Fiscal Year	(122,279)
4 <sup>th</sup> Fiscal Year	101,785
5 <sup>th</sup> Fiscal Year	51,686
Thereafter	0
<b>Total</b>	<b>\$ 1,883,455</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02038984%  
Employer's proportionate share at MD 0.01670165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,748,558  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,530,080**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,228,242  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,128,387

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 491,369  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (94,219)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,010

**Employer's Total Pension Expense/(Income)** **\$ 410,160**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,066	\$ 0
Changes of assumptions	\$ 588,239	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,350
Changes in proportionate share	\$ 27,437	\$ 388,247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,631	\$ 12,448
Total (prior to post-MD contributions)	\$ 755,373	\$ 513,045
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 242,328

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 233,638
2 <sup>nd</sup> Fiscal Year	134,754
3 <sup>rd</sup> Fiscal Year	(94,660)
4 <sup>th</sup> Fiscal Year	(33,109)
5 <sup>th</sup> Fiscal Year	1,703
Thereafter	0
<b>Total</b>	<b>\$ 242,328</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.35598482%  
Employer's proportionate share at MD 1.31910275%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,787,266  
**Employer's proportionate share of system NPL/(A) at MD \$ 199,826,692**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 333,948,154
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,120,402

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,808,499
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (276,940)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (494,761)

**Employer's Total Pension Expense/(Income) \$ 38,036,798**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,797,506	\$ 0
Changes of assumptions	\$ 46,459,327	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,873,434
Changes in proportionate share	\$ 1,533,728	\$ 3,223,823
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,121,150	\$ 1,357,579
Total (prior to post-MD contributions)	\$ 55,911,711	\$ 13,454,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,456,875

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,387,858
2 <sup>nd</sup> Fiscal Year	17,541,457
3 <sup>rd</sup> Fiscal Year	(2,242,849)
4 <sup>th</sup> Fiscal Year	1,760,599
5 <sup>th</sup> Fiscal Year	1,009,809
Thereafter	0
<b>Total</b>	<b>\$ 42,456,875</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00006384%  
Employer's proportionate share at MD 0.00234040%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,606  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 354,540**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 592,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 158,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,855
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,306
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,973

**Employer's Total Pension Expense/(Income)** **\$ 145,134**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,060	\$ 0
Changes of assumptions	\$ 82,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,744
Changes in proportionate share	\$ 188,150	\$ 1,345
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125,793	\$ 390
Total (prior to post-MD contributions)	\$ 408,433	\$ 17,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 390,954

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 120,826
2 <sup>nd</sup> Fiscal Year	107,900
3 <sup>rd</sup> Fiscal Year	72,837
4 <sup>th</sup> Fiscal Year	73,962
5 <sup>th</sup> Fiscal Year	15,431
Thereafter	0
<b>Total</b>	<b>\$ 390,954</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.17051725%  
Employer's proportionate share at MD 0.16720551%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,985,790  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 25,329,432**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,330,267  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,296,635

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,919,249  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (585,606)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 174,951

**Employer's Total Pension Expense/(Income)** **\$ 4,508,594**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 861,632	\$ 0
Changes of assumptions	\$ 5,889,045	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,124,770
Changes in proportionate share	\$ 0	\$ 1,612,632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 826,547	\$ 96,231
Total (prior to post-MD contributions)	\$ 7,577,224	\$ 2,833,633
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,743,591

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,770,083
2 <sup>nd</sup> Fiscal Year	1,886,345
3 <sup>rd</sup> Fiscal Year	(374,501)
4 <sup>th</sup> Fiscal Year	310,218
5 <sup>th</sup> Fiscal Year	151,447
Thereafter	0
<b>Total</b>	<b>\$ 4,743,591</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.52504421%  
Employer's proportionate share at MD 0.54626984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,776,158  
**Employer's proportionate share of system NPL/(A) at MD \$ 82,752,686**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 138,295,371
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,906,744

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,071,464
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 771,883
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,954,757)

**Employer's Total Pension Expense/(Income) \$ 14,888,590**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,814,999	\$ 0
Changes of assumptions	\$ 19,239,842	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,674,687
Changes in proportionate share	\$ 2,477,268	\$ 6,602
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,824,535
Total (prior to post-MD contributions)	\$ 24,532,109	\$ 8,505,824
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,026,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,309,728
2 <sup>nd</sup> Fiscal Year	6,604,669
3 <sup>rd</sup> Fiscal Year	(1,207,564)
4 <sup>th</sup> Fiscal Year	854,929
5 <sup>th</sup> Fiscal Year	464,524
Thereafter	0
<b>Total</b>	<b>\$ 16,026,285</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.54735502%  
Employer's proportionate share at MD 0.54342339%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,783,664  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 82,321,486**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,574,755  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,714,434

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,987,720  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,174,606)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 946,781

**Employer's Total Pension Expense/(Income)** **\$ 15,759,895**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,800,331	\$ 0
Changes of assumptions	\$ 19,139,589	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,655,539
Changes in proportionate share	\$ 0	\$ 3,268,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,076,443	\$ 351,908
Total (prior to post-MD contributions)	\$ 26,016,363	\$ 7,275,505
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,740,858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,123,449
2 <sup>nd</sup> Fiscal Year	7,274,250
3 <sup>rd</sup> Fiscal Year	(553,306)
4 <sup>th</sup> Fiscal Year	1,346,744
5 <sup>th</sup> Fiscal Year	549,722
Thereafter	0
<b>Total</b>	<b>\$ 18,740,858</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.21761806%

Employer's proportionate share at MD 0.14991760%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,334,997

**Employer's proportionate share of system NPL/(A) at MD \$ 22,710,542**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,953,606

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,128,640

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,410,632

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,705,739)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 910,995

**Employer's Total Pension Expense/(Income) \$ 3,615,888**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 772,545	\$ 0
Changes of assumptions	\$ 5,280,158	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,008,476
Changes in proportionate share	\$ 26,422	\$ 6,628,436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,998,765	\$ 64,210
Total (prior to post-MD contributions)	\$ 9,077,890	\$ 7,701,122
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,376,768

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,034,499
2 <sup>nd</sup> Fiscal Year	1,178,971
3 <sup>rd</sup> Fiscal Year	(928,667)
4 <sup>th</sup> Fiscal Year	(791,327)
5 <sup>th</sup> Fiscal Year	(116,710)
Thereafter	0
<b>Total</b>	<b>\$ 1,376,768</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07724391%  
Employer's proportionate share at MD 0.07341462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,412,508  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,121,348**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,585,873  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,959,993

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,159,886  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (192,950)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (236,173)

**Employer's Total Pension Expense/(Income)** **\$ 1,730,763**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 378,315	\$ 0
Changes of assumptions	\$ 2,585,692	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 493,851
Changes in proportionate share	\$ 239,268	\$ 745,168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 591,084
Total (prior to post-MD contributions)	\$ 3,203,275	\$ 1,830,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,373,172

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 974,725
2 <sup>nd</sup> Fiscal Year	632,086
3 <sup>rd</sup> Fiscal Year	(281,092)
4 <sup>th</sup> Fiscal Year	9,294
5 <sup>th</sup> Fiscal Year	38,160
Thereafter	0
<b>Total</b>	<b>\$ 1,373,172</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.13760440%  
Employer's proportionate share at MD 0.13570006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,549,125  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 20,556,772**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,354,249  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,168,083

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,992,347  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,675)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,324)

**Employer's Total Pension Expense/(Income)** **\$ 3,921,348**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 699,280	\$ 0
Changes of assumptions	\$ 4,779,410	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 912,837
Changes in proportionate share	\$ 100,414	\$ 265,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,776	\$ 85,629
Total (prior to post-MD contributions)	\$ 5,673,880	\$ 1,263,508
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,410,372

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,509,886
2 <sup>nd</sup> Fiscal Year	1,763,181
3 <sup>rd</sup> Fiscal Year	(220,488)
4 <sup>th</sup> Fiscal Year	240,489
5 <sup>th</sup> Fiscal Year	117,304
Thereafter	0
<b>Total</b>	<b>\$ 4,410,372</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.32393907%  
Employer's proportionate share at MD 0.30863720%

Employer's proportionate share of system NPL/(A) at prior MD \$ 43,667,109  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 46,754,471**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,135,553  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,851,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,080,222  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,390,781)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 307,277

**Employer's Total Pension Expense/(Income)** **\$ 7,996,718**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,590,447	\$ 0
Changes of assumptions	\$ 10,870,326	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,076,163
Changes in proportionate share	\$ 0	\$ 4,227,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,703,580	\$ 234,128
Total (prior to post-MD contributions)	\$ 14,164,353	\$ 6,538,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,626,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,806,033
2 <sup>nd</sup> Fiscal Year	3,207,763
3 <sup>rd</sup> Fiscal Year	(1,011,281)
4 <sup>th</sup> Fiscal Year	372,134
5 <sup>th</sup> Fiscal Year	251,518
Thereafter	0
<b>Total</b>	<b>\$ 7,626,166</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 3.71313021%  
Employer's proportionate share at MD 3.69317033%

Employer's proportionate share of system NPL/(A) at prior MD \$ 500,531,356  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 559,466,661**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 934,974,484  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 249,515,684

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,654,459  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (873,572)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,500,326)

**Employer's Total Pension Expense/(Income)** **\$ 103,280,561**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,031,383	\$ 0
Changes of assumptions	\$ 130,074,936	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,843,481
Changes in proportionate share	\$ 906,243	\$ 5,298,392
Differences between employer contributions and employer's proportionate share of system contributions	\$ 417,503	\$ 6,145,870
Total (prior to post-MD contributions)	\$ 150,430,065	\$ 36,287,743
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 114,142,322

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,313,280
2 <sup>nd</sup> Fiscal Year	46,642,214
3 <sup>rd</sup> Fiscal Year	(7,263,198)
4 <sup>th</sup> Fiscal Year	6,220,901
5 <sup>th</sup> Fiscal Year	3,229,124
Thereafter	0
<b>Total</b>	<b>\$ 114,142,322</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11235671%  
Employer's proportionate share at MD 0.12231894%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,145,727  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,529,708**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,966,643
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,264,036

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,598,669
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 267,295
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (74,808)

**Employer's Total Pension Expense/(Income) \$ 3,791,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 630,325	\$ 0
Changes of assumptions	\$ 4,308,122	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 822,824
Changes in proportionate share	\$ 997,798	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 171,757
Total (prior to post-MD contributions)	\$ 5,936,245	\$ 994,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,941,664

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,518,963
2 <sup>nd</sup> Fiscal Year	1,845,004
3 <sup>rd</sup> Fiscal Year	21,976
4 <sup>th</sup> Fiscal Year	411,897
5 <sup>th</sup> Fiscal Year	143,825
Thereafter	0
<b>Total</b>	<b>\$ 4,941,664</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05093834%  
Employer's proportionate share at MD 0.04991146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,866,507  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,560,929**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,635,740  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,372,087

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,468,414  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (212,701)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105,694

**Employer's Total Pension Expense/(Income)** **\$ 1,361,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 257,200	\$ 0
Changes of assumptions	\$ 1,757,902	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 335,748
Changes in proportionate share	\$ 0	\$ 606,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 371,513	\$ 17,885
Total (prior to post-MD contributions)	\$ 2,386,615	\$ 960,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,426,060

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 838,162
2 <sup>nd</sup> Fiscal Year	564,435
3 <sup>rd</sup> Fiscal Year	(123,107)
4 <sup>th</sup> Fiscal Year	98,366
5 <sup>th</sup> Fiscal Year	48,204
Thereafter	0
<b>Total</b>	<b>\$ 1,426,060</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00679912%  
Employer's proportionate share at MD 0.00727701%

Employer's proportionate share of system NPL/(A) at prior MD \$ 916,524  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,102,371**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,842,270  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 491,645

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 214,092  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,030  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,159)

**Employer's Total Pension Expense/(Income)** **\$ 209,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,499	\$ 0
Changes of assumptions	\$ 256,299	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,952
Changes in proportionate share	\$ 139,794	\$ 35,668
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 64,306
Total (prior to post-MD contributions)	\$ 433,592	\$ 148,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 284,666

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 136,538
2 <sup>nd</sup> Fiscal Year	105,986
3 <sup>rd</sup> Fiscal Year	11,743
4 <sup>th</sup> Fiscal Year	23,419
5 <sup>th</sup> Fiscal Year	6,981
Thereafter	0
<b>Total</b>	<b>\$ 284,666</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10294248%  
Employer's proportionate share at MD 0.09921771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,876,685  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 15,030,176**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,118,264  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,703,285

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,919,022  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (172,828)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (65,620)

**Employer's Total Pension Expense/(Income)** **\$ 2,680,574**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 511,282	\$ 0
Changes of assumptions	\$ 3,494,487	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 667,425
Changes in proportionate share	\$ 177,410	\$ 601,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100,377	\$ 105,909
Total (prior to post-MD contributions)	\$ 4,283,556	\$ 1,375,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,908,549

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,667,968
2 <sup>nd</sup> Fiscal Year	1,213,238
3 <sup>rd</sup> Fiscal Year	(178,069)
4 <sup>th</sup> Fiscal Year	131,512
5 <sup>th</sup> Fiscal Year	73,899
Thereafter	0
<b>Total</b>	<b>\$ 2,908,549</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06087047%  
Employer's proportionate share at MD 0.05904849%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,205,362  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,945,068**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,948,899  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,989,397

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,737,229  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,488  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,062)

**Employer's Total Pension Expense/(Income)** **\$ 1,697,655**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 304,284	\$ 0
Changes of assumptions	\$ 2,079,711	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 397,212
Changes in proportionate share	\$ 152,374	\$ 150,576
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,404	\$ 199,342
Total (prior to post-MD contributions)	\$ 2,539,773	\$ 747,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,792,643

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,080,408
2 <sup>nd</sup> Fiscal Year	750,237
3 <sup>rd</sup> Fiscal Year	(128,074)
4 <sup>th</sup> Fiscal Year	51,052
5 <sup>th</sup> Fiscal Year	39,021
Thereafter	0
<b>Total</b>	<b>\$ 1,792,643</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02273036%  
Employer's proportionate share at MD 0.02224362%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,064,061  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,369,615**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,631,264  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,502,810

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 654,416  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,300)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,979)

**Employer's Total Pension Expense/(Income)** **\$ 602,137**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,624	\$ 0
Changes of assumptions	\$ 783,429	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 149,630
Changes in proportionate share	\$ 49,305	\$ 147,062
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,236	\$ 51,354
Total (prior to post-MD contributions)	\$ 976,594	\$ 348,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 628,548

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 372,159
2 <sup>nd</sup> Fiscal Year	254,836
3 <sup>rd</sup> Fiscal Year	(47,123)
4 <sup>th</sup> Fiscal Year	31,538
5 <sup>th</sup> Fiscal Year	17,140
Thereafter	0
<b>Total</b>	<b>\$ 628,548</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00572604%  
Employer's proportionate share at MD 0.00707872%

Employer's proportionate share of system NPL/(A) at prior MD \$ 771,872  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,072,333**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,792,071  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 478,248

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 208,259  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 108,528  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (83)

**Employer's Total Pension Expense/(Income)** **\$ 316,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,478	\$ 0
Changes of assumptions	\$ 249,315	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,618
Changes in proportionate share	\$ 350,018	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,121	\$ 32,027
Total (prior to post-MD contributions)	\$ 645,932	\$ 79,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 566,287

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 241,570
2 <sup>nd</sup> Fiscal Year	197,364
3 <sup>rd</sup> Fiscal Year	67,095
4 <sup>th</sup> Fiscal Year	49,427
5 <sup>th</sup> Fiscal Year	10,831
Thereafter	0
<b>Total</b>	<b>\$ 566,287</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00694023%  
Employer's proportionate share at MD 0.00560219%

Employer's proportionate share of system NPL/(A) at prior MD \$ 935,546  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 848,658**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,418,268  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 378,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 164,819  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,481)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,258)

**Employer's Total Pension Expense/(Income)** **\$ 134,080**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,869	\$ 0
Changes of assumptions	\$ 197,311	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,685
Changes in proportionate share	\$ 18,052	\$ 133,310
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,414	\$ 9,593
Total (prior to post-MD contributions)	\$ 251,646	\$ 180,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,058

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 75,774
2 <sup>nd</sup> Fiscal Year	44,141
3 <sup>rd</sup> Fiscal Year	(34,118)
4 <sup>th</sup> Fiscal Year	(14,575)
5 <sup>th</sup> Fiscal Year	(165)
Thereafter	0
<b>Total</b>	<b>\$ 71,058</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.62730522%  
Employer's proportionate share at MD 0.59283304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,560,981  
**Employer's proportionate share of system NPL/(A) at MD \$ 89,806,397**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 150,083,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,052,618

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,441,371
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,267,412)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,250,910

**Employer's Total Pension Expense/(Income) \$ 15,424,869**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,054,945	\$ 0
Changes of assumptions	\$ 20,879,817	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,987,912
Changes in proportionate share	\$ 0	\$ 9,790,590
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,036,177	\$ 0
Total (prior to post-MD contributions)	\$ 26,970,939	\$ 13,778,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,192,437

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,136,911
2 <sup>nd</sup> Fiscal Year	5,710,074
3 <sup>rd</sup> Fiscal Year	(2,482,457)
4 <sup>th</sup> Fiscal Year	390,726
5 <sup>th</sup> Fiscal Year	437,184
Thereafter	0
<b>Total</b>	<b>\$ 13,192,437</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

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

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.05375311%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,608,304

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,631,634

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,581,437

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 914,226

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 330,203

**Employer's Total Pension Expense/(Income)** **\$ 2,825,866**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 276,997	\$ 0
Changes of assumptions	\$ 1,893,206	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 361,590
Changes in proportionate share	\$ 4,452,510	\$ 396,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,069,076	\$ 24,661
Total (prior to post-MD contributions)	\$ 7,691,789	\$ 783,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,908,650

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,258,347
2 <sup>nd</sup> Fiscal Year	1,951,242
3 <sup>rd</sup> Fiscal Year	1,198,764
4 <sup>th</sup> Fiscal Year	1,238,593
5 <sup>th</sup> Fiscal Year	261,704
Thereafter	0
<b>Total</b>	<b>\$ 6,908,650</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05059117%  
Employer's proportionate share at MD 0.04923632%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,819,709  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,458,654**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,464,820  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,326,474

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,448,551  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,933)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,783

**Employer's Total Pension Expense/(Income)** **\$ 1,409,401**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 253,721	\$ 0
Changes of assumptions	\$ 1,734,123	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 331,206
Changes in proportionate share	\$ 14,132	\$ 311,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 217,085	\$ 13,341
Total (prior to post-MD contributions)	\$ 2,219,061	\$ 656,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,562,542

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 897,868
2 <sup>nd</sup> Fiscal Year	639,506
3 <sup>rd</sup> Fiscal Year	(98,424)
4 <sup>th</sup> Fiscal Year	80,445
5 <sup>th</sup> Fiscal Year	43,146
Thereafter	0
<b>Total</b>	<b>\$ 1,562,542</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01042347%  
Employer's proportionate share at MD 0.01126094%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,405,088  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,705,884**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,850,855
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 760,805

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 331,301
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,093
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (56,566)

**Employer's Total Pension Expense/(Income)** **\$ 329,828**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,029	\$ 0
Changes of assumptions	\$ 396,615	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,751
Changes in proportionate share	\$ 153,315	\$ 5,499
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 159,955
Total (prior to post-MD contributions)	\$ 607,959	\$ 241,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 366,754

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 213,833
2 <sup>nd</sup> Fiscal Year	152,923
3 <sup>rd</sup> Fiscal Year	(27,186)
4 <sup>th</sup> Fiscal Year	16,984
5 <sup>th</sup> Fiscal Year	10,200
Thereafter	0
<b>Total</b>	<b>\$ 366,754</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06167821%  
Employer's proportionate share at MD 0.06255912%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,314,246  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,476,883**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,837,661
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,226,580

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,840,513
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,091)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,828)

**Employer's Total Pension Expense/(Income)** **\$ 1,733,594**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 322,375	\$ 0
Changes of assumptions	\$ 2,203,357	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 420,827
Changes in proportionate share	\$ 212,675	\$ 253,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,045	\$ 122,944
Total (prior to post-MD contributions)	\$ 2,760,452	\$ 797,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,963,162

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,085,093
2 <sup>nd</sup> Fiscal Year	763,003
3 <sup>rd</sup> Fiscal Year	(78,683)
4 <sup>th</sup> Fiscal Year	136,525
5 <sup>th</sup> Fiscal Year	57,224
Thereafter	0
<b>Total</b>	<b>\$ 1,963,162</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08331687%  
Employer's proportionate share at MD 0.07931639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,231,146  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,015,388**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,079,984
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,358,725

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,333,518
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (133,105)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,053

**Employer's Total Pension Expense/(Income) \$ 2,219,466**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 408,728	\$ 0
Changes of assumptions	\$ 2,793,555	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 533,551
Changes in proportionate share	\$ 83,467	\$ 553,412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 202,942	\$ 65,027
Total (prior to post-MD contributions)	\$ 3,488,692	\$ 1,151,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,336,702

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,392,224
2 <sup>nd</sup> Fiscal Year	955,101
3 <sup>rd</sup> Fiscal Year	(166,825)
4 <sup>th</sup> Fiscal Year	97,889
5 <sup>th</sup> Fiscal Year	58,312
Thereafter	0
<b>Total</b>	<b>\$ 2,336,702</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00238923%  
Employer's proportionate share at MD 0.00190132%

Employer's proportionate share of system NPL/(A) at prior MD	\$	322,069
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>288,025</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	481,344
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	128,456

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	55,938
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(10,211)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	5,926

**Employer's Total Pension Expense/(Income)** **\$ 51,653**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,798	\$ 0
Changes of assumptions	\$ 66,965	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,790
Changes in proportionate share	\$ 4,134	\$ 43,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,650	\$ 29
Total (prior to post-MD contributions)	\$ 97,547	\$ 55,850
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,697

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,868
2 <sup>nd</sup> Fiscal Year	21,894
3 <sup>rd</sup> Fiscal Year	(7,847)
4 <sup>th</sup> Fiscal Year	(4,194)
5 <sup>th</sup> Fiscal Year	(23)
Thereafter	0
<b>Total</b>	<b>\$ 41,697</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00572006%  
Employer's proportionate share at MD 0.00506792%

Employer's proportionate share of system NPL/(A) at prior MD \$ 771,066  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 767,723**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,283,010  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 342,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 149,100  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,551)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,864

**Employer's Total Pension Expense/(Income)** **\$ 154,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,116	\$ 0
Changes of assumptions	\$ 178,494	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,091
Changes in proportionate share	\$ 14,233	\$ 54,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,200	\$ 4,775
Total (prior to post-MD contributions)	\$ 263,043	\$ 93,478
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 169,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,813
2 <sup>nd</sup> Fiscal Year	73,837
3 <sup>rd</sup> Fiscal Year	(10,934)
4 <sup>th</sup> Fiscal Year	(309)
5 <sup>th</sup> Fiscal Year	2,159
Thereafter	0
<b>Total</b>	<b>\$ 169,565</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03100212%  
Employer's proportionate share at MD 0.03151202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,179,097  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,773,656**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,977,681  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,128,996

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 927,095  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (233,443)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 387,875

**Employer's Total Pension Expense/(Income)** **\$ 1,081,527**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 162,386	\$ 0
Changes of assumptions	\$ 1,109,866	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 211,977
Changes in proportionate share	\$ 145,494	\$ 636,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 294,958	\$ 248,337
Total (prior to post-MD contributions)	\$ 1,712,704	\$ 1,096,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 616,218

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 560,878
2 <sup>nd</sup> Fiscal Year	122,034
3 <sup>rd</sup> Fiscal Year	(137,961)
4 <sup>th</sup> Fiscal Year	46,147
5 <sup>th</sup> Fiscal Year	25,119
Thereafter	0
<b>Total</b>	<b>\$ 616,218</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00189594%  
Employer's proportionate share at MD 0.00189327%

Employer's proportionate share of system NPL/(A) at prior MD	\$	255,573
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>286,805</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	479,306
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	127,912

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	55,701
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	680
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(3,969)

**Employer's Total Pension Expense/(Income)** **\$ 52,412**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,756	\$ 0
Changes of assumptions	\$ 66,682	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,736
Changes in proportionate share	\$ 2,747	\$ 2,216
Differences between employer contributions and employer's proportionate share of system contributions	\$ 187	\$ 6,368
Total (prior to post-MD contributions)	\$ 79,372	\$ 21,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33,283
2 <sup>nd</sup> Fiscal Year	24,395
3 <sup>rd</sup> Fiscal Year	(3,846)
4 <sup>th</sup> Fiscal Year	2,678
5 <sup>th</sup> Fiscal Year	1,542
Thereafter	0
<b>Total</b>	<b>\$ 58,052</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08938908%  
Employer's proportionate share at MD 0.08956258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,049,682  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 13,567,551**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,673,941  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,050,972

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,634,965  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,310  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (167,747)

**Employer's Total Pension Expense/(Income)** **\$ 2,496,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 461,528	\$ 0
Changes of assumptions	\$ 3,154,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 602,476
Changes in proportionate share	\$ 139,404	\$ 160,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 386,889
Total (prior to post-MD contributions)	\$ 3,755,362	\$ 1,150,102
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,605,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,569,600
2 <sup>nd</sup> Fiscal Year	1,085,802
3 <sup>rd</sup> Fiscal Year	(239,833)
4 <sup>th</sup> Fiscal Year	115,795
5 <sup>th</sup> Fiscal Year	73,894
Thereafter	0
<b>Total</b>	<b>\$ 2,605,260</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00264225%  
Employer's proportionate share at MD 0.00302516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 356,176  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 458,272**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 765,859  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 204,384

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,001  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,577)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,193)

**Employer's Total Pension Expense/(Income)** **\$ 58,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,589	\$ 0
Changes of assumptions	\$ 106,547	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,350
Changes in proportionate share	\$ 31,645	\$ 75,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,599	\$ 14,991
Total (prior to post-MD contributions)	\$ 157,380	\$ 111,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,188

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,632
2 <sup>nd</sup> Fiscal Year	20,404
3 <sup>rd</sup> Fiscal Year	(15,088)
4 <sup>th</sup> Fiscal Year	8,140
5 <sup>th</sup> Fiscal Year	4,101
Thereafter	0
<b>Total</b>	<b>\$ 46,188</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02399217%  
Employer's proportionate share at MD 0.02391127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,234,154  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,622,242**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,053,451
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,615,478

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 703,479
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (96,407)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,423

**Employer's Total Pension Expense/(Income)** **\$ 610,495**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,218	\$ 0
Changes of assumptions	\$ 842,164	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 160,848
Changes in proportionate share	\$ 0	\$ 247,598
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,457	\$ 28,026
Total (prior to post-MD contributions)	\$ 1,047,839	\$ 436,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 611,367

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 363,735
2 <sup>nd</sup> Fiscal Year	243,868
3 <sup>rd</sup> Fiscal Year	(62,301)
4 <sup>th</sup> Fiscal Year	44,230
5 <sup>th</sup> Fiscal Year	21,835
Thereafter	0
<b>Total</b>	<b>\$ 611,367</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09624690%  
Employer's proportionate share at MD 0.09400914%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,974,119  
**Employer's proportionate share of system NPL/(A) at MD \$ 14,241,146**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,799,646
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,351,387

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,765,784
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (172,436)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (190,407)

**Employer's Total Pension Expense/(Income) \$ 2,402,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 484,441	\$ 0
Changes of assumptions	\$ 3,311,040	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 632,387
Changes in proportionate share	\$ 79,054	\$ 696,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 361,129
Total (prior to post-MD contributions)	\$ 3,874,535	\$ 1,690,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,184,386

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,440,538
2 <sup>nd</sup> Fiscal Year	962,533
3 <sup>rd</sup> Fiscal Year	(348,747)
4 <sup>th</sup> Fiscal Year	63,399
5 <sup>th</sup> Fiscal Year	66,663
Thereafter	0
<b>Total</b>	<b>\$ 2,184,386</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09757879%  
Employer's proportionate share at MD 0.08918086%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,153,658  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,509,726**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,577,304
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,025,182

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,623,734
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (187,594)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,759)

**Employer's Total Pension Expense/(Income) \$ 2,371,381**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 459,560	\$ 0
Changes of assumptions	\$ 3,140,986	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 599,908
Changes in proportionate share	\$ 150,745	\$ 846,872
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,835	\$ 128,674
Total (prior to post-MD contributions)	\$ 3,824,126	\$ 1,575,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,248,672

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,451,440
2 <sup>nd</sup> Fiscal Year	995,494
3 <sup>rd</sup> Fiscal Year	(272,024)
4 <sup>th</sup> Fiscal Year	24,647
5 <sup>th</sup> Fiscal Year	49,115
Thereafter	0
<b>Total</b>	<b>\$ 2,248,672</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.29146575%  
Employer's proportionate share at MD 0.27966742%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,289,693  
**Employer's proportionate share of system NPL/(A) at MD \$ 42,365,930**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,801,474
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,894,717

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,227,921
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (727,122)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (377,512)

**Employer's Total Pension Expense/(Income) \$ 7,123,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,441,162	\$ 0
Changes of assumptions	\$ 9,849,998	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,881,287
Changes in proportionate share	\$ 0	\$ 2,319,509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 619,983
Total (prior to post-MD contributions)	\$ 11,291,160	\$ 4,820,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,470,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,247,288
2 <sup>nd</sup> Fiscal Year	2,861,942
3 <sup>rd</sup> Fiscal Year	(1,019,686)
4 <sup>th</sup> Fiscal Year	184,546
5 <sup>th</sup> Fiscal Year	196,291
Thereafter	0
<b>Total</b>	<b>\$ 6,470,381</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03644359%  
Employer's proportionate share at MD 0.03662442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,912,610  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,548,117**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,271,952  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,474,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,077,504  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,013)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,874)

**Employer's Total Pension Expense/(Income)** **\$ 983,617**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 188,730	\$ 0
Changes of assumptions	\$ 1,289,927	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 246,368
Changes in proportionate share	\$ 34,089	\$ 219,996
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,475	\$ 56,546
Total (prior to post-MD contributions)	\$ 1,520,221	\$ 522,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 997,311

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 606,028
2 <sup>nd</sup> Fiscal Year	413,893
3 <sup>rd</sup> Fiscal Year	(111,097)
4 <sup>th</sup> Fiscal Year	55,399
5 <sup>th</sup> Fiscal Year	33,088
Thereafter	0
<b>Total</b>	<b>\$ 997,311</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05152128%

Employer's proportionate share at MD 0.04816572%

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

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,193,783

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,254,143

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,417,054

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (175,696)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,129

**Employer's Total Pension Expense/(Income) \$ 1,290,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,204	\$ 0
Changes of assumptions	\$ 1,696,416	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 324,005
Changes in proportionate share	\$ 0	\$ 540,994
Differences between employer contributions and employer's proportionate share of system contributions	\$ 235,995	\$ 31,218
Total (prior to post-MD contributions)	\$ 2,180,615	\$ 896,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,284,398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 789,941
2 <sup>nd</sup> Fiscal Year	542,207
3 <sup>rd</sup> Fiscal Year	(127,382)
4 <sup>th</sup> Fiscal Year	45,916
5 <sup>th</sup> Fiscal Year	33,717
Thereafter	0
<b>Total</b>	<b>\$ 1,284,398</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04692670%  
Employer's proportionate share at MD 0.04164206%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,325,737  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,308,224**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,542,233  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,813,395

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,225,125  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (210,127)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,452

**Employer's Total Pension Expense/(Income)** **\$ 1,040,450**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,587	\$ 0
Changes of assumptions	\$ 1,466,650	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 280,121
Changes in proportionate share	\$ 0	\$ 684,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 191,507	\$ 39,160
Total (prior to post-MD contributions)	\$ 1,872,744	\$ 1,003,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 868,973

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 609,402
2 <sup>nd</sup> Fiscal Year	399,731
3 <sup>rd</sup> Fiscal Year	(159,862)
4 <sup>th</sup> Fiscal Year	(1,327)
5 <sup>th</sup> Fiscal Year	21,028
Thereafter	0
<b>Total</b>	<b>\$ 868,973</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07185807%  
Employer's proportionate share at MD 0.06886307%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,686,495  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 10,431,848**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,433,589  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,652,484

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,025,977  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (171,268)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 66,063

**Employer's Total Pension Expense/(Income)** **\$ 1,920,772**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 354,860	\$ 0
Changes of assumptions	\$ 2,425,385	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 463,233
Changes in proportionate share	\$ 123,640	\$ 635,486
Differences between employer contributions and employer's proportionate share of system contributions	\$ 309,692	\$ 50,678
Total (prior to post-MD contributions)	\$ 3,213,577	\$ 1,149,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,064,180

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,198,739
2 <sup>nd</sup> Fiscal Year	806,904
3 <sup>rd</sup> Fiscal Year	(120,870)
4 <sup>th</sup> Fiscal Year	122,092
5 <sup>th</sup> Fiscal Year	57,315
Thereafter	0
<b>Total</b>	<b>\$ 2,064,180</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00416934%  
Employer's proportionate share at MD 0.00307443%

Employer's proportionate share of system NPL/(A) at prior MD \$ 562,029  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 465,736**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 778,332  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 207,713

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,451  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,259)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,064

**Employer's Total Pension Expense/(Income)** **\$ 58,256**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,843	\$ 0
Changes of assumptions	\$ 108,283	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,681
Changes in proportionate share	\$ 12,828	\$ 129,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,685	\$ 3,107
Total (prior to post-MD contributions)	\$ 154,639	\$ 152,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,748

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,155
2 <sup>nd</sup> Fiscal Year	11,349
3 <sup>rd</sup> Fiscal Year	(23,124)
4 <sup>th</sup> Fiscal Year	(11,638)
5 <sup>th</sup> Fiscal Year	(995)
Thereafter	0
<b>Total</b>	<b>\$ 1,748</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01538933%  
Employer's proportionate share at MD 0.01413349%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,074,488  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,141,038**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,578,078  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 954,878

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 415,813  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,979)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (73,928)

**Employer's Total Pension Expense/(Income)** **\$ 307,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,832	\$ 0
Changes of assumptions	\$ 497,787	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,074
Changes in proportionate share	\$ 21,437	\$ 174,280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 202,784
Total (prior to post-MD contributions)	\$ 592,056	\$ 472,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 119,918

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 163,545
2 <sup>nd</sup> Fiscal Year	90,377
3 <sup>rd</sup> Fiscal Year	(105,694)
4 <sup>th</sup> Fiscal Year	(31,182)
5 <sup>th</sup> Fiscal Year	2,872
Thereafter	0
<b>Total</b>	<b>\$ 119,918</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10160770%  
Employer's proportionate share at MD 0.10363730%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,696,756  
**Employer's proportionate share of system NPL/(A) at MD \$ 15,699,686**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,237,141
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,001,879

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,049,048
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 109,006
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (120,116)

**Employer's Total Pension Expense/(Income) \$ 3,037,938**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 534,056	\$ 0
Changes of assumptions	\$ 3,650,147	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 697,155
Changes in proportionate share	\$ 399,682	\$ 38,458
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 249,975
Total (prior to post-MD contributions)	\$ 4,583,885	\$ 985,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,598,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,969,901
2 <sup>nd</sup> Fiscal Year	1,445,585
3 <sup>rd</sup> Fiscal Year	(123,240)
4 <sup>th</sup> Fiscal Year	210,055
5 <sup>th</sup> Fiscal Year	95,996
Thereafter	0
<b>Total</b>	<b>\$ 3,598,297</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02166740%  
Employer's proportionate share at MD 0.02268571%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,920,774  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,436,586**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,743,185  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,532,678

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 667,422  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,755)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,339)

**Employer's Total Pension Expense/(Income)** **\$ 559,328**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,902	\$ 0
Changes of assumptions	\$ 799,000	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,604
Changes in proportionate share	\$ 91,816	\$ 287,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,887	\$ 44,543
Total (prior to post-MD contributions)	\$ 1,041,605	\$ 484,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 557,268

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 325,080
2 <sup>nd</sup> Fiscal Year	215,181
3 <sup>rd</sup> Fiscal Year	(64,116)
4 <sup>th</sup> Fiscal Year	56,221
5 <sup>th</sup> Fiscal Year	24,903
Thereafter	0
<b>Total</b>	<b>\$ 557,268</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01008382%  
Employer's proportionate share at MD 0.00873041%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,359,303  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,322,542**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,210,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 589,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,852
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,705)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,869)

**Employer's Total Pension Expense/(Income) \$ 207,278**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,989	\$ 0
Changes of assumptions	\$ 307,489	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,728
Changes in proportionate share	\$ 17,151	\$ 162,512
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,612	\$ 29,488
Total (prior to post-MD contributions)	\$ 375,241	\$ 250,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,513

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 116,383
2 <sup>nd</sup> Fiscal Year	68,235
3 <sup>rd</sup> Fiscal Year	(47,592)
4 <sup>th</sup> Fiscal Year	(14,056)
5 <sup>th</sup> Fiscal Year	1,541
Thereafter	0
<b>Total</b>	<b>\$ 124,513</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00241713%  
Employer's proportionate share at MD 0.00195464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 325,830  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 296,102**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 494,843  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,058

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,506  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,296  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,617)

**Employer's Total Pension Expense/(Income)** **\$ 62,185**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,073	\$ 0
Changes of assumptions	\$ 68,843	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,149
Changes in proportionate share	\$ 51,714	\$ 38,659
Differences between employer contributions and employer's proportionate share of system contributions	\$ 973	\$ 9,334
Total (prior to post-MD contributions)	\$ 131,603	\$ 61,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,461

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 41,499
2 <sup>nd</sup> Fiscal Year	30,194
3 <sup>rd</sup> Fiscal Year	1,078
4 <sup>th</sup> Fiscal Year	(2,075)
5 <sup>th</sup> Fiscal Year	(235)
Thereafter	0
<b>Total</b>	<b>\$ 70,461</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01500921%  
Employer's proportionate share at MD 0.01626246%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,023,247  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,463,548**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,117,055  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,098,714

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 478,448  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,504  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,212

**Employer's Total Pension Expense/(Income)** **\$ 526,164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,803	\$ 0
Changes of assumptions	\$ 572,770	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 109,395
Changes in proportionate share	\$ 108,026	\$ 36,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,264	\$ 1,599
Total (prior to post-MD contributions)	\$ 844,863	\$ 147,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 696,896

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 354,343
2 <sup>nd</sup> Fiscal Year	258,150
3 <sup>rd</sup> Fiscal Year	7,763
4 <sup>th</sup> Fiscal Year	57,044
5 <sup>th</sup> Fiscal Year	19,594
Thereafter	0
<b>Total</b>	<b>\$ 696,896</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02105521%  
Employer's proportionate share at MD 0.01945789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,838,250  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,947,614**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,926,020  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,314,602

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 572,458  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (104,215)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,419)

**Employer's Total Pension Expense/(Income)** **\$ 461,824**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,269	\$ 0
Changes of assumptions	\$ 685,315	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 130,891
Changes in proportionate share	\$ 44,500	\$ 332,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,373	\$ 32,699
Total (prior to post-MD contributions)	\$ 899,457	\$ 496,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 402,926

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 261,548
2 <sup>nd</sup> Fiscal Year	167,211
3 <sup>rd</sup> Fiscal Year	(58,462)
4 <sup>th</sup> Fiscal Year	19,666
5 <sup>th</sup> Fiscal Year	12,963
Thereafter	0
<b>Total</b>	<b>\$ 402,926</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04837362%  
Employer's proportionate share at MD 0.04919473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,520,782  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,452,354**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,454,291
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,323,664

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,447,327
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,401
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,047)

**Employer's Total Pension Expense/(Income) \$ 1,452,681**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 253,507	\$ 0
Changes of assumptions	\$ 1,732,658	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 330,927
Changes in proportionate share	\$ 178,845	\$ 107,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,722	\$ 35,152
Total (prior to post-MD contributions)	\$ 2,256,732	\$ 473,805
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,782,927

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 943,787
2 <sup>nd</sup> Fiscal Year	682,029
3 <sup>rd</sup> Fiscal Year	(19,025)
4 <sup>th</sup> Fiscal Year	127,778
5 <sup>th</sup> Fiscal Year	48,358
Thereafter	0
<b>Total</b>	<b>\$ 1,782,927</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00743287%  
Employer's proportionate share at MD 0.00795835%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,001,954  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,205,585**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,014,761  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 537,677

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 234,138  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,770  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,015)

**Employer's Total Pension Expense/(Income)** **\$ 237,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,010	\$ 0
Changes of assumptions	\$ 280,296	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,535
Changes in proportionate share	\$ 84,124	\$ 49,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57	\$ 32,332
Total (prior to post-MD contributions)	\$ 405,487	\$ 135,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 269,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 154,966
2 <sup>nd</sup> Fiscal Year	109,983
3 <sup>rd</sup> Fiscal Year	(18,657)
4 <sup>th</sup> Fiscal Year	15,322
5 <sup>th</sup> Fiscal Year	8,147
Thereafter	0
<b>Total</b>	<b>\$ 269,761</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01702644%  
Employer's proportionate share at MD 0.01715339%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,295,171  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,598,513**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,342,606  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,158,907

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 504,659  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,296  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (55,660)

**Employer's Total Pension Expense/(Income)** **\$ 497,295**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,394	\$ 0
Changes of assumptions	\$ 604,149	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,389
Changes in proportionate share	\$ 109,573	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 123,719
Total (prior to post-MD contributions)	\$ 802,116	\$ 239,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 563,008

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 321,343
2 <sup>nd</sup> Fiscal Year	230,705
3 <sup>rd</sup> Fiscal Year	(30,465)
4 <sup>th</sup> Fiscal Year	26,971
5 <sup>th</sup> Fiscal Year	14,455
Thereafter	0
<b>Total</b>	<b>\$ 563,008</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02578031%  
Employer's proportionate share at MD 0.02641673%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,475,196  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,001,787**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,687,742  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,784,751

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 777,190  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,773)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,214  
**Employer's Total Pension Expense/(Income)** **\$ 788,631**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 136,129	\$ 0
Changes of assumptions	\$ 930,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 177,702
Changes in proportionate share	\$ 261,393	\$ 159,924
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,693	\$ 21,161
Total (prior to post-MD contributions)	\$ 1,452,623	\$ 358,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,093,836

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 517,952
2 <sup>nd</sup> Fiscal Year	404,038
3 <sup>rd</sup> Fiscal Year	50,052
4 <sup>th</sup> Fiscal Year	94,006
5 <sup>th</sup> Fiscal Year	27,788
Thereafter	0
<b>Total</b>	<b>\$ 1,093,836</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00249418%  
Employer's proportionate share at MD 0.00259836%

Employer's proportionate share of system NPL/(A) at prior MD \$ 336,216  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 393,617**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 657,809  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,549

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,445  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,951)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,915

**Employer's Total Pension Expense/(Income)** **\$ 83,409**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,390	\$ 0
Changes of assumptions	\$ 91,515	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,479
Changes in proportionate share	\$ 16,434	\$ 24,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,719	\$ 0
Total (prior to post-MD contributions)	\$ 153,058	\$ 41,842
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 111,216

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 54,577
2 <sup>nd</sup> Fiscal Year	39,094
3 <sup>rd</sup> Fiscal Year	4,077
4 <sup>th</sup> Fiscal Year	10,360
5 <sup>th</sup> Fiscal Year	3,108
Thereafter	0
<b>Total</b>	<b>\$ 111,216</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01645585%  
Employer's proportionate share at MD 0.01276362%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,218,255  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,933,520**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,231,278  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 862,328

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 375,510  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (102,542)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,786)

**Employer's Total Pension Expense/(Income)** **\$ 271,182**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,773	\$ 0
Changes of assumptions	\$ 449,540	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,859
Changes in proportionate share	\$ 72,139	\$ 415,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,104	\$ 15,192
Total (prior to post-MD contributions)	\$ 622,556	\$ 516,271
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 140,357
2 <sup>nd</sup> Fiscal Year	82,982
3 <sup>rd</sup> Fiscal Year	(76,187)
4 <sup>th</sup> Fiscal Year	(38,442)
5 <sup>th</sup> Fiscal Year	(2,426)
Thereafter	0
<b>Total</b>	<b>\$ 106,285</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01073269%  
Employer's proportionate share at MD 0.01161629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,446,771  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,759,715**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,940,816  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 784,813

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 341,756  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,927  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,709

**Employer's Total Pension Expense/(Income)** **\$ 379,392**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,860	\$ 0
Changes of assumptions	\$ 409,130	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 78,141
Changes in proportionate share	\$ 94,776	\$ 23,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,627	\$ 4,023
Total (prior to post-MD contributions)	\$ 646,393	\$ 105,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 540,721

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 258,057
2 <sup>nd</sup> Fiscal Year	192,814
3 <sup>rd</sup> Fiscal Year	21,905
4 <sup>th</sup> Fiscal Year	52,310
5 <sup>th</sup> Fiscal Year	15,635
Thereafter	0
<b>Total</b>	<b>\$ 540,721</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00847420%

Employer's proportionate share at MD 0.00826008%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,142,325

**Employer's proportionate share of system NPL/(A) at MD \$ 1,251,293**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,091,148

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 558,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 243,015

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,467)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,645

**Employer's Total Pension Expense/(Income) \$ 198,193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,565	\$ 0
Changes of assumptions	\$ 290,923	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,564
Changes in proportionate share	\$ 0	\$ 136,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,411	\$ 7,428
Total (prior to post-MD contributions)	\$ 373,899	\$ 199,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 174,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 113,904
2 <sup>nd</sup> Fiscal Year	75,893
3 <sup>rd</sup> Fiscal Year	(33,659)
4 <sup>th</sup> Fiscal Year	11,062
5 <sup>th</sup> Fiscal Year	7,561
Thereafter	0
<b>Total</b>	<b>\$ 174,761</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05343746%  
Employer's proportionate share at MD 0.05393543%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,203,390  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,170,507**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,654,461  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,643,952

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,586,801  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (123,451)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,914

**Employer's Total Pension Expense/(Income)** **\$ 1,488,264**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 277,936	\$ 0
Changes of assumptions	\$ 1,899,627	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 362,817
Changes in proportionate share	\$ 75,277	\$ 453,509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 158,164	\$ 36,262
Total (prior to post-MD contributions)	\$ 2,411,004	\$ 852,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,558,416

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 924,459
2 <sup>nd</sup> Fiscal Year	619,446
3 <sup>rd</sup> Fiscal Year	(144,952)
4 <sup>th</sup> Fiscal Year	105,950
5 <sup>th</sup> Fiscal Year	53,513
Thereafter	0
<b>Total</b>	<b>\$ 1,558,416</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00881127%  
Employer's proportionate share at MD 0.00646906%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,187,763  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 979,977**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,637,727  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 437,059

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 190,322  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,264)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,412

**Employer's Total Pension Expense/(Income)** **\$ 175,470**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,336	\$ 0
Changes of assumptions	\$ 227,843	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 43,517
Changes in proportionate share	\$ 11,221	\$ 202,860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 101,475	\$ 0
Total (prior to post-MD contributions)	\$ 373,875	\$ 246,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 106,801
2 <sup>nd</sup> Fiscal Year	72,313
3 <sup>rd</sup> Fiscal Year	(31,726)
4 <sup>th</sup> Fiscal Year	(19,017)
5 <sup>th</sup> Fiscal Year	(873)
Thereafter	0
<b>Total</b>	<b>\$ 127,498</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01274900%  
Employer's proportionate share at MD 0.01143552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,718,570  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,732,331**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,895,052  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 772,600

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,437  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,898)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,299)

**Employer's Total Pension Expense/(Income)** **\$ 295,240**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,929	\$ 0
Changes of assumptions	\$ 402,764	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,925
Changes in proportionate share	\$ 51,326	\$ 140,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 74,131
Total (prior to post-MD contributions)	\$ 513,019	\$ 292,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,976

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 177,372
2 <sup>nd</sup> Fiscal Year	114,542
3 <sup>rd</sup> Fiscal Year	(61,406)
4 <sup>th</sup> Fiscal Year	(13,679)
5 <sup>th</sup> Fiscal Year	4,146
Thereafter	0
<b>Total</b>	<b>\$ 220,976</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00610378%  
Employer's proportionate share at MD 0.00524046%

Employer's proportionate share of system NPL/(A) at prior MD \$ 822,792  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 793,861**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,326,691  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 354,053

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 154,176  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,412)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,191

**Employer's Total Pension Expense/(Income)** **\$ 142,955**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,005	\$ 0
Changes of assumptions	\$ 184,571	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,252
Changes in proportionate share	\$ 27,707	\$ 86,906
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,388	\$ 4,333
Total (prior to post-MD contributions)	\$ 260,671	\$ 126,491
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,180

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 87,900
2 <sup>nd</sup> Fiscal Year	59,700
3 <sup>rd</sup> Fiscal Year	(14,068)
4 <sup>th</sup> Fiscal Year	(1,273)
5 <sup>th</sup> Fiscal Year	1,920
Thereafter	0
<b>Total</b>	<b>\$ 134,180</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00890974%  
Employer's proportionate share at MD 0.00986346%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,201,036  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,494,184**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,497,064  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 666,389

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 290,187  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,273)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,102)

**Employer's Total Pension Expense/(Income)** **\$ 276,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,828	\$ 0
Changes of assumptions	\$ 347,395	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,350
Changes in proportionate share	\$ 78,819	\$ 58,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,916	\$ 26,693
Total (prior to post-MD contributions)	\$ 484,958	\$ 151,891
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 333,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 175,828
2 <sup>nd</sup> Fiscal Year	127,922
3 <sup>rd</sup> Fiscal Year	(12,731)
4 <sup>th</sup> Fiscal Year	30,206
5 <sup>th</sup> Fiscal Year	11,841
Thereafter	0
<b>Total</b>	<b>\$ 333,067</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00060325%  
Employer's proportionate share at MD 0.00054589%

Employer's proportionate share of system NPL/(A) at prior MD \$ 81,318  
**Employer's proportionate share of system NPL/(A) at MD \$ 82,695**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 138,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,881

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,060
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,255)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,371

**Employer's Total Pension Expense/(Income) \$ 15,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,813	\$ 0
Changes of assumptions	\$ 19,226	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,672
Changes in proportionate share	\$ 0	\$ 7,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,605	\$ 1,905
Total (prior to post-MD contributions)	\$ 32,644	\$ 13,189
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,455

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,791
2 <sup>nd</sup> Fiscal Year	7,930
3 <sup>rd</sup> Fiscal Year	(52)
4 <sup>th</sup> Fiscal Year	1,277
5 <sup>th</sup> Fiscal Year	509
Thereafter	0
<b>Total</b>	<b>\$ 19,455</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01786334%  
Employer's proportionate share at MD 0.01877513%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,407,985  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,844,185**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,753,170  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,268,474

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 552,371  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,950  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,990)  
**Employer's Total Pension Expense/(Income)** **\$ 565,331**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,751	\$ 0
Changes of assumptions	\$ 661,268	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 126,298
Changes in proportionate share	\$ 113,019	\$ 7,729
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 29,541
Total (prior to post-MD contributions)	\$ 871,038	\$ 163,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 707,470

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 371,757
2 <sup>nd</sup> Fiscal Year	275,973
3 <sup>rd</sup> Fiscal Year	(9,910)
4 <sup>th</sup> Fiscal Year	49,898
5 <sup>th</sup> Fiscal Year	19,751
Thereafter	0
<b>Total</b>	<b>\$ 707,470</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01383524%  
Employer's proportionate share at MD 0.01548756%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,864,996  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,346,161**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,920,879  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,046,361

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 455,650  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,013  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,241)

**Employer's Total Pension Expense/(Income)** **\$ 483,422**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,809	\$ 0
Changes of assumptions	\$ 545,478	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 104,183
Changes in proportionate share	\$ 198,751	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 75,735
Total (prior to post-MD contributions)	\$ 824,038	\$ 179,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 644,120

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 323,548
2 <sup>nd</sup> Fiscal Year	241,100
3 <sup>rd</sup> Fiscal Year	7,750
4 <sup>th</sup> Fiscal Year	53,449
5 <sup>th</sup> Fiscal Year	18,274
Thereafter	0
<b>Total</b>	<b>\$ 644,120</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,016

**Employer's Total Pension Expense/(Income) \$ 6,016**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,356	\$ 0
Total (prior to post-MD contributions)	\$ 11,356	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,356

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,302
2 <sup>nd</sup> Fiscal Year	3,220
3 <sup>rd</sup> Fiscal Year	1,814
4 <sup>th</sup> Fiscal Year	893
5 <sup>th</sup> Fiscal Year	127
Thereafter	0
<b>Total</b>	<b>\$ 11,356</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00130506%  
Employer's proportionate share at MD 0.00100955%

Employer's proportionate share of system NPL/(A) at prior MD \$ 175,923  
**Employer's proportionate share of system NPL/(A) at MD \$ 152,934**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 255,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,207

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,701
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,592)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,981

**Employer's Total Pension Expense/(Income) \$ 42,090**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,202	\$ 0
Changes of assumptions	\$ 35,557	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,791
Changes in proportionate share	\$ 2,905	\$ 28,414
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,083	\$ 0
Total (prior to post-MD contributions)	\$ 73,747	\$ 35,205
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,542

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 29,032
2 <sup>nd</sup> Fiscal Year	16,490
3 <sup>rd</sup> Fiscal Year	(4,114)
4 <sup>th</sup> Fiscal Year	(2,785)
5 <sup>th</sup> Fiscal Year	(81)
Thereafter	0
<b>Total</b>	<b>\$ 38,542</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00741577%  
Employer's proportionate share at MD 0.00674090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 999,649  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,021,158**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,706,547  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 455,425

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,320  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,671)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,666)

**Employer's Total Pension Expense/(Income)** **\$ 153,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,737	\$ 0
Changes of assumptions	\$ 237,417	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,345
Changes in proportionate share	\$ 10,738	\$ 154,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,986	\$ 18,306
Total (prior to post-MD contributions)	\$ 288,878	\$ 217,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,002

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 83,021
2 <sup>nd</sup> Fiscal Year	42,846
3 <sup>rd</sup> Fiscal Year	(51,175)
4 <sup>th</sup> Fiscal Year	(7,267)
5 <sup>th</sup> Fiscal Year	3,577
Thereafter	0
<b>Total</b>	<b>\$ 71,002</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00072449%

Employer's proportionate share at MD 0.00158252%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,662

**Employer's proportionate share of system NPL/(A) at MD \$ 239,731**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 400,636

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 106,917

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,558

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,855

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,517)

**Employer's Total Pension Expense/(Income) \$ 63,896**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,155	\$ 0
Changes of assumptions	\$ 55,737	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,645
Changes in proportionate share	\$ 101,567	\$ 17,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46	\$ 26,896
Total (prior to post-MD contributions)	\$ 165,505	\$ 55,221
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,284

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 47,387
2 <sup>nd</sup> Fiscal Year	38,456
3 <sup>rd</sup> Fiscal Year	6,918
4 <sup>th</sup> Fiscal Year	13,583
5 <sup>th</sup> Fiscal Year	3,940
Thereafter	0
<b>Total</b>	<b>\$ 110,284</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00529962%  
Employer's proportionate share at MD 0.00440454%

Employer's proportionate share of system NPL/(A) at prior MD \$ 714,391  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 667,230**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,115,067  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 297,577

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 129,583  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,287)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,198)

**Employer's Total Pension Expense/(Income)** **\$ 88,098**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,697	\$ 0
Changes of assumptions	\$ 155,130	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,629
Changes in proportionate share	\$ 1,399	\$ 124,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,294	\$ 11,455
Total (prior to post-MD contributions)	\$ 188,520	\$ 165,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,680

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 43,355
2 <sup>nd</sup> Fiscal Year	23,900
3 <sup>rd</sup> Fiscal Year	(34,239)
4 <sup>th</sup> Fiscal Year	(10,951)
5 <sup>th</sup> Fiscal Year	615
Thereafter	0
<b>Total</b>	<b>\$ 22,680</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,749

**Employer's Total Pension Expense/(Income)** **\$ 1,749**

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,505
2 <sup>nd</sup> Fiscal Year	716
3 <sup>rd</sup> Fiscal Year	163
4 <sup>th</sup> Fiscal Year	12
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 2,396</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00875887%  
Employer's proportionate share at MD 0.00823683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,180,699  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,247,771**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,085,261  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 556,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 242,331  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,987)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,343

**Employer's Total Pension Expense/(Income)** **\$ 189,687**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,445	\$ 0
Changes of assumptions	\$ 290,104	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,408
Changes in proportionate share	\$ 0	\$ 172,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,096	\$ 7,857
Total (prior to post-MD contributions)	\$ 370,645	\$ 235,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,938

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,808
2 <sup>nd</sup> Fiscal Year	65,478
3 <sup>rd</sup> Fiscal Year	(42,877)
4 <sup>th</sup> Fiscal Year	1,849
5 <sup>th</sup> Fiscal Year	5,682
Thereafter	0
<b>Total</b>	<b>\$ 134,938</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01097377%  
Employer's proportionate share at MD 0.00875606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,479,268  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,326,428**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,216,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 591,571

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 257,607
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,951)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,514)

**Employer's Total Pension Expense/(Income) \$ 186,142**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,121	\$ 0
Changes of assumptions	\$ 308,392	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,901
Changes in proportionate share	\$ 3,416	\$ 223,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,584	\$ 23,269
Total (prior to post-MD contributions)	\$ 362,513	\$ 305,389
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,124

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 96,366
2 <sup>nd</sup> Fiscal Year	52,905
3 <sup>rd</sup> Fiscal Year	(64,296)
4 <sup>th</sup> Fiscal Year	(27,181)
5 <sup>th</sup> Fiscal Year	(669)
Thereafter	0
<b>Total</b>	<b>\$ 57,124</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00376051%  
Employer's proportionate share at MD 0.00499321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 506,918  
**Employer's proportionate share of system NPL/(A) at MD \$ 756,406**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,264,097
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 337,348

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 146,902
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,627
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,462)

**Employer's Total Pension Expense/(Income) \$ 162,067**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,731	\$ 0
Changes of assumptions	\$ 175,863	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,589
Changes in proportionate share	\$ 149,169	\$ 22,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 62,748
Total (prior to post-MD contributions)	\$ 350,763	\$ 118,387
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 232,376

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 111,222
2 <sup>nd</sup> Fiscal Year	86,022
3 <sup>rd</sup> Fiscal Year	3,050
4 <sup>th</sup> Fiscal Year	24,006
5 <sup>th</sup> Fiscal Year	8,075
Thereafter	0
<b>Total</b>	<b>\$ 232,376</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02869278%  
Employer's proportionate share at MD 0.02688816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,867,798  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,073,202**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,807,090  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,816,601

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 791,060  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (121,427)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,075

**Employer's Total Pension Expense/(Income)** **\$ 674,708**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,558	\$ 0
Changes of assumptions	\$ 947,012	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 180,873
Changes in proportionate share	\$ 0	\$ 395,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,732	\$ 15,155
Total (prior to post-MD contributions)	\$ 1,146,302	\$ 591,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 554,547

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 396,442
2 <sup>nd</sup> Fiscal Year	256,173
3 <sup>rd</sup> Fiscal Year	(121,866)
4 <sup>th</sup> Fiscal Year	6,128
5 <sup>th</sup> Fiscal Year	17,670
Thereafter	0
<b>Total</b>	<b>\$ 554,547</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00136628%  
Employer's proportionate share at MD 0.00131372%

Employer's proportionate share of system NPL/(A) at prior MD \$ 184,175  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 199,011**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 332,585  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,757

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,650  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (97)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,951)

**Employer's Total Pension Expense/(Income)** **\$ 34,602**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,770	\$ 0
Changes of assumptions	\$ 46,270	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,837
Changes in proportionate share	\$ 2,070	\$ 5,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 8,349
Total (prior to post-MD contributions)	\$ 55,110	\$ 22,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,217

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,085
2 <sup>nd</sup> Fiscal Year	14,021
3 <sup>rd</sup> Fiscal Year	(4,596)
4 <sup>th</sup> Fiscal Year	817
5 <sup>th</sup> Fiscal Year	889
Thereafter	0
<b>Total</b>	<b>\$ 32,217</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00571827%  
Employer's proportionate share at MD 0.00534755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 770,825  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 810,083**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,353,802  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 361,288

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,327  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,793  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,055)

**Employer's Total Pension Expense/(Income)** **\$ 151,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,557	\$ 0
Changes of assumptions	\$ 188,343	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,972
Changes in proportionate share	\$ 36,950	\$ 33,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,269
Total (prior to post-MD contributions)	\$ 252,850	\$ 100,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 152,237

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 95,724
2 <sup>nd</sup> Fiscal Year	68,333
3 <sup>rd</sup> Fiscal Year	(14,949)
4 <sup>th</sup> Fiscal Year	348
5 <sup>th</sup> Fiscal Year	2,781
Thereafter	0
<b>Total</b>	<b>\$ 152,237</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05409629%

Employer's proportionate share at MD 0.05318543%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,292,200

**Employer's proportionate share of system NPL/(A) at MD \$ 8,056,892**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,464,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,593,281

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,564,735

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (137,913)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,215

**Employer's Total Pension Expense/(Income) \$ 1,476,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 274,071	\$ 0
Changes of assumptions	\$ 1,873,212	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 357,772
Changes in proportionate share	\$ 0	\$ 392,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 219,320	\$ 22,365
Total (prior to post-MD contributions)	\$ 2,366,603	\$ 773,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,593,548

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 921,443
2 <sup>nd</sup> Fiscal Year	637,202
3 <sup>rd</sup> Fiscal Year	(114,156)
4 <sup>th</sup> Fiscal Year	99,820
5 <sup>th</sup> Fiscal Year	49,241
Thereafter	0
<b>Total</b>	<b>\$ 1,593,548</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00974040%  
Employer's proportionate share at MD 0.01101116%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,313,010  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,668,046**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,787,620  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 743,929

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 323,952  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,858  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,111)

**Employer's Total Pension Expense/(Income)** **\$ 366,699**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,742	\$ 0
Changes of assumptions	\$ 387,817	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 74,071
Changes in proportionate share	\$ 205,751	\$ 33,990
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,871	\$ 17,876
Total (prior to post-MD contributions)	\$ 659,181	\$ 125,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 533,244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 250,994
2 <sup>nd</sup> Fiscal Year	186,254
3 <sup>rd</sup> Fiscal Year	30,269
4 <sup>th</sup> Fiscal Year	51,455
5 <sup>th</sup> Fiscal Year	14,273
Thereafter	0
<b>Total</b>	<b>\$ 533,244</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00686842%  
Employer's proportionate share at MD 0.00822256%

Employer's proportionate share of system NPL/(A) at prior MD \$ 925,866  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,245,610**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,081,649  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 555,528

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 241,911  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,076  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,875)  
**Employer's Total Pension Expense/(Income)** **\$ 250,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,372	\$ 0
Changes of assumptions	\$ 289,602	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 55,312
Changes in proportionate share	\$ 115,006	\$ 18,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 848	\$ 28,514
Total (prior to post-MD contributions)	\$ 447,828	\$ 102,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 345,526

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 165,452
2 <sup>nd</sup> Fiscal Year	123,145
3 <sup>rd</sup> Fiscal Year	7,441
4 <sup>th</sup> Fiscal Year	37,686
5 <sup>th</sup> Fiscal Year	11,802
Thereafter	0
<b>Total</b>	<b>\$ 345,526</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00097321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 147,428**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 246,381  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 65,751

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,632  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,150  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,253

**Employer's Total Pension Expense/(Income)** **\$ 50,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,015	\$ 0
Changes of assumptions	\$ 34,277	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,547
Changes in proportionate share	\$ 80,430	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,465	\$ 0
Total (prior to post-MD contributions)	\$ 129,187	\$ 6,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,640

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 39,899
2 <sup>nd</sup> Fiscal Year	34,436
3 <sup>rd</sup> Fiscal Year	19,934
4 <sup>th</sup> Fiscal Year	23,222
5 <sup>th</sup> Fiscal Year	5,149
Thereafter	0
<b>Total</b>	<b>\$ 122,640</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00112594%  
Employer's proportionate share at MD 0.00129027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 151,777  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 195,459**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 326,649  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 87,172

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,960  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 957  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,594)

**Employer's Total Pension Expense/(Income)** **\$ 32,323**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,649	\$ 0
Changes of assumptions	\$ 45,444	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,679
Changes in proportionate share	\$ 19,937	\$ 8,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,345
Total (prior to post-MD contributions)	\$ 72,030	\$ 29,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,142

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,663
2 <sup>nd</sup> Fiscal Year	15,701
3 <sup>rd</sup> Fiscal Year	433
4 <sup>th</sup> Fiscal Year	4,808
5 <sup>th</sup> Fiscal Year	1,536
Thereafter	0
<b>Total</b>	<b>\$ 42,142</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00266445%  
Employer's proportionate share at MD 0.00251959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 359,169  
**Employer's proportionate share of system NPL/(A) at MD \$ 381,685**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 637,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 170,227

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,127
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,449)
  - 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) \$ 56,349**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,984	\$ 0
Changes of assumptions	\$ 88,741	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,949
Changes in proportionate share	\$ 0	\$ 42,972
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,321
Total (prior to post-MD contributions)	\$ 101,725	\$ 67,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,565
2 <sup>nd</sup> Fiscal Year	18,321
3 <sup>rd</sup> Fiscal Year	(15,279)
4 <sup>th</sup> Fiscal Year	(689)
5 <sup>th</sup> Fiscal Year	1,565
Thereafter	0
<b>Total</b>	<b>\$ 34,483</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03174598%  
Employer's proportionate share at MD 0.03056137%

Employer's proportionate share of system NPL/(A) at prior MD	\$	4,279,370
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>4,629,645</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	7,737,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	2,064,768

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	899,127
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(39,841)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(55,311)

**Employer's Total Pension Expense/(Income) \$ 803,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 157,487	\$ 0
Changes of assumptions	\$ 1,076,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 205,582
Changes in proportionate share	\$ 42,944	\$ 208,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,868	\$ 178,734
Total (prior to post-MD contributions)	\$ 1,280,683	\$ 592,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 687,745

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 487,670
2 <sup>nd</sup> Fiscal Year	329,718
3 <sup>rd</sup> Fiscal Year	(132,814)
4 <sup>th</sup> Fiscal Year	(12,190)
5 <sup>th</sup> Fiscal Year	15,360
Thereafter	0
<b>Total</b>	<b>\$ 687,745</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00050274%  
Employer's proportionate share at MD 0.00051559%

Employer's proportionate share of system NPL/(A) at prior MD	\$	67,770
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>78,105</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	130,528
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	34,834

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	15,169
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	8,172
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	2,935

**Employer's Total Pension Expense/(Income) \$ 26,276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,657	\$ 0
Changes of assumptions	\$ 18,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,468
Changes in proportionate share	\$ 27,193	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,908	\$ 3,199
Total (prior to post-MD contributions)	\$ 55,917	\$ 6,667
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,250

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,960
2 <sup>nd</sup> Fiscal Year	15,653
3 <sup>rd</sup> Fiscal Year	7,971
4 <sup>th</sup> Fiscal Year	4,849
5 <sup>th</sup> Fiscal Year	817
Thereafter	0
<b>Total</b>	<b>\$ 49,250</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00017816%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,016  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,803)
  - 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)** **\$ (2,931)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 15,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,215	\$ 484
Total (prior to post-MD contributions)	\$ 3,215	\$ 15,981
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,974)
2 <sup>nd</sup> Fiscal Year	(3,023)
3 <sup>rd</sup> Fiscal Year	(3,166)
4 <sup>th</sup> Fiscal Year	(3,021)
5 <sup>th</sup> Fiscal Year	(582)
Thereafter	0
<b>Total</b>	<b>\$ -12,766</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 521	\$ 0
Total (prior to post-MD contributions)	\$ 521	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 521

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 226
2 <sup>nd</sup> Fiscal Year	226
3 <sup>rd</sup> Fiscal Year	69
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 521</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00878737%  
Employer's proportionate share at MD 0.00916085%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,184,541  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,387,748**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,319,189
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 618,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 269,516
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,831
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (43,393)

**Employer's Total Pension Expense/(Income)** **\$ 234,954**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,207	\$ 0
Changes of assumptions	\$ 322,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,624
Changes in proportionate share	\$ 62,863	\$ 43,439
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 101,131
Total (prior to post-MD contributions)	\$ 432,719	\$ 206,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 226,525

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 142,395
2 <sup>nd</sup> Fiscal Year	101,231
3 <sup>rd</sup> Fiscal Year	(34,667)
4 <sup>th</sup> Fiscal Year	9,636
5 <sup>th</sup> Fiscal Year	7,929
Thereafter	0
<b>Total</b>	<b>\$ 226,525</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00003583%  
Employer's proportionate share at MD 0.00014155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,830  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 21,443**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,835
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,563

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,164
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,644
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,643

**Employer's Total Pension Expense/(Income)** **\$ 12,451**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 729	\$ 0
Changes of assumptions	\$ 4,985	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 952
Changes in proportionate share	\$ 10,600	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,500	\$ 228
Total (prior to post-MD contributions)	\$ 32,814	\$ 1,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,634

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,476
2 <sup>nd</sup> Fiscal Year	8,399
3 <sup>rd</sup> Fiscal Year	5,749
4 <sup>th</sup> Fiscal Year	5,804
5 <sup>th</sup> Fiscal Year	1,207
Thereafter	0
<b>Total</b>	<b>\$ 31,634</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00438762%  
Employer's proportionate share at MD 0.00453087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 591,453  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 686,367**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,147,049  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 306,112

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,300  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,773  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,318)

**Employer's Total Pension Expense/(Income)** **\$ 144,755**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,348	\$ 0
Changes of assumptions	\$ 159,579	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,479
Changes in proportionate share	\$ 51,826	\$ 5,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,372	\$ 2,890
Total (prior to post-MD contributions)	\$ 236,125	\$ 39,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 196,893

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 97,884
2 <sup>nd</sup> Fiscal Year	75,537
3 <sup>rd</sup> Fiscal Year	5,143
4 <sup>th</sup> Fiscal Year	13,670
5 <sup>th</sup> Fiscal Year	4,660
Thereafter	0
<b>Total</b>	<b>\$ 196,893</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00008286%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 12,552**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,977  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,598

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,438  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,631  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 596  
**Employer's Total Pension Expense/(Income)** **\$ 4,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 427	\$ 0
Changes of assumptions	\$ 2,918	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 557
Changes in proportionate share	\$ 6,848	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 770	\$ 702
Total (prior to post-MD contributions)	\$ 10,963	\$ 1,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,704

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,654
2 <sup>nd</sup> Fiscal Year	2,729
3 <sup>rd</sup> Fiscal Year	1,339
4 <sup>th</sup> Fiscal Year	1,619
5 <sup>th</sup> Fiscal Year	364
Thereafter	0
<b>Total</b>	<b>\$ 9,704</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03641733%  
Employer's proportionate share at MD 0.03144827%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,909,070  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,763,999**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,961,542
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,124,689

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 925,220
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (127,540)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,724)

**Employer's Total Pension Expense/(Income)** **\$ 780,956**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 162,057	\$ 0
Changes of assumptions	\$ 1,107,621	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 211,548
Changes in proportionate share	\$ 3,894	\$ 509,645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,120	\$ 22,858
Total (prior to post-MD contributions)	\$ 1,277,692	\$ 744,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 533,641

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 455,172
2 <sup>nd</sup> Fiscal Year	287,826
3 <sup>rd</sup> Fiscal Year	(171,382)
4 <sup>th</sup> Fiscal Year	(46,369)
5 <sup>th</sup> Fiscal Year	8,393
Thereafter	0
<b>Total</b>	<b>\$ 533,641</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01798807%  
Employer's proportionate share at MD 0.02158381%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,424,799  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,269,663**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,464,224
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,458,232

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 635,004
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,968
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,021)

**Employer's Total Pension Expense/(Income)** **\$ 635,951**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,224	\$ 0
Changes of assumptions	\$ 760,190	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 145,192
Changes in proportionate share	\$ 317,525	\$ 114,587
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 119,074
Total (prior to post-MD contributions)	\$ 1,188,939	\$ 378,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 810,086

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 411,784
2 <sup>nd</sup> Fiscal Year	292,400
3 <sup>rd</sup> Fiscal Year	(12,260)
4 <sup>th</sup> Fiscal Year	87,748
5 <sup>th</sup> Fiscal Year	30,416
Thereafter	0
<b>Total</b>	<b>\$ 810,086</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00192053%  
Employer's proportionate share at MD 0.00185572%

Employer's proportionate share of system NPL/(A) at prior MD \$ 258,888  
**Employer's proportionate share of system NPL/(A) at MD \$ 281,117**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 469,800
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,375

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,596
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,197
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,383)

**Employer's Total Pension Expense/(Income) \$ 60,410**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,563	\$ 0
Changes of assumptions	\$ 65,359	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,483
Changes in proportionate share	\$ 17,754	\$ 6,011
Differences between employer contributions and employer's proportionate share of system contributions	\$ 846	\$ 7,315
Total (prior to post-MD contributions)	\$ 93,522	\$ 25,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,713

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,518
2 <sup>nd</sup> Fiscal Year	28,269
3 <sup>rd</sup> Fiscal Year	(3,825)
4 <sup>th</sup> Fiscal Year	1,448
5 <sup>th</sup> Fiscal Year	1,302
Thereafter	0
<b>Total</b>	<b>\$ 67,713</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00674607%  
Employer's proportionate share at MD 0.00814526%

Employer's proportionate share of system NPL/(A) at prior MD \$ 909,373  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,233,900**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,062,079  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 550,305

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 239,637  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,537  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,924)

**Employer's Total Pension Expense/(Income)** **\$ 230,250**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,974	\$ 0
Changes of assumptions	\$ 286,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,792
Changes in proportionate share	\$ 115,634	\$ 58,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,010	\$ 39,348
Total (prior to post-MD contributions)	\$ 452,497	\$ 153,127
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 299,370

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 147,510
2 <sup>nd</sup> Fiscal Year	111,150
3 <sup>rd</sup> Fiscal Year	(3,571)
4 <sup>th</sup> Fiscal Year	32,837
5 <sup>th</sup> Fiscal Year	11,442
Thereafter	0
<b>Total</b>	<b>\$ 299,370</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00530422%  
Employer's proportionate share at MD 0.00470649%

Employer's proportionate share of system NPL/(A) at prior MD \$ 715,011  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 712,971**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,191,510  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 317,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 138,467  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,368  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,145

**Employer's Total Pension Expense/(Income)** **\$ 154,980**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,253	\$ 0
Changes of assumptions	\$ 165,764	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,660
Changes in proportionate share	\$ 27,758	\$ 49,398
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,430	\$ 0
Total (prior to post-MD contributions)	\$ 250,205	\$ 81,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 169,147

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,220
2 <sup>nd</sup> Fiscal Year	70,705
3 <sup>rd</sup> Fiscal Year	(9,511)
4 <sup>th</sup> Fiscal Year	1,234
5 <sup>th</sup> Fiscal Year	2,500
Thereafter	0
<b>Total</b>	<b>\$ 169,147</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00841066%  
Employer's proportionate share at MD 0.00725073%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,133,760  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,098,390**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,835,617  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 489,869

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,319  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,705)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,750)

**Employer's Total Pension Expense/(Income)** **\$ 172,864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,364	\$ 0
Changes of assumptions	\$ 255,374	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,775
Changes in proportionate share	\$ 3,637	\$ 97,689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 36,993
Total (prior to post-MD contributions)	\$ 296,375	\$ 183,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 112,918

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 98,509
2 <sup>nd</sup> Fiscal Year	63,664
3 <sup>rd</sup> Fiscal Year	(39,587)
4 <sup>th</sup> Fiscal Year	(11,382)
5 <sup>th</sup> Fiscal Year	1,714
Thereafter	0
<b>Total</b>	<b>\$ 112,918</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01037349%  
Employer's proportionate share at MD 0.00995576%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,398,350  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,508,167**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,520,431  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 672,625

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 292,902  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,818)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,539

**Employer's Total Pension Expense/(Income)** **\$ 295,623**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,303	\$ 0
Changes of assumptions	\$ 350,646	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,971
Changes in proportionate share	\$ 26,695	\$ 43,955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,949	\$ 3,597
Total (prior to post-MD contributions)	\$ 463,593	\$ 114,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 349,070

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 193,565
2 <sup>nd</sup> Fiscal Year	144,621
3 <sup>rd</sup> Fiscal Year	(9,639)
4 <sup>th</sup> Fiscal Year	13,305
5 <sup>th</sup> Fiscal Year	7,218
Thereafter	0
<b>Total</b>	<b>\$ 349,070</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02241974%  
Employer's proportionate share at MD 0.02522653%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,022,189  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,821,487**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,386,427  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,704,339

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 742,174  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,720  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,342)

**Employer's Total Pension Expense/(Income)** **\$ 803,552**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,996	\$ 0
Changes of assumptions	\$ 888,488	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 169,696
Changes in proportionate share	\$ 322,311	\$ 61,275
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,210	\$ 38,477
Total (prior to post-MD contributions)	\$ 1,387,005	\$ 269,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,117,557

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 541,058
2 <sup>nd</sup> Fiscal Year	400,181
3 <sup>rd</sup> Fiscal Year	37,239
4 <sup>th</sup> Fiscal Year	106,563
5 <sup>th</sup> Fiscal Year	32,517
Thereafter	0
<b>Total</b>	<b>\$ 1,117,557</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00146853%  
Employer's proportionate share at MD 0.00154006%

Employer's proportionate share of system NPL/(A) at prior MD \$ 197,958  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 233,299**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 389,886  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 104,049

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,309  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,846)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,976)

**Employer's Total Pension Expense/(Income)** **\$ 33,487**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,936	\$ 0
Changes of assumptions	\$ 54,242	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,360
Changes in proportionate share	\$ 14,810	\$ 47,201
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,161	\$ 6,724
Total (prior to post-MD contributions)	\$ 78,149	\$ 64,285
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,864

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,719
2 <sup>nd</sup> Fiscal Year	9,545
3 <sup>rd</sup> Fiscal Year	(14,682)
4 <sup>th</sup> Fiscal Year	(291)
5 <sup>th</sup> Fiscal Year	1,573
Thereafter	0
<b>Total</b>	<b>\$ 13,864</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00252816%  
Employer's proportionate share at MD 0.00241786%

Employer's proportionate share of system NPL/(A) at prior MD	\$	340,797
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>366,274</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	612,113
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	163,354

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	71,134
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(5,839)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	8,929

**Employer's Total Pension Expense/(Income)** **\$ 74,224**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,460	\$ 0
Changes of assumptions	\$ 85,158	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,265
Changes in proportionate share	\$ 3,189	\$ 25,057
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,112	\$ 1,426
Total (prior to post-MD contributions)	\$ 128,919	\$ 42,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,428
2 <sup>nd</sup> Fiscal Year	33,182
3 <sup>rd</sup> Fiscal Year	(2,847)
4 <sup>th</sup> Fiscal Year	5,159
5 <sup>th</sup> Fiscal Year	2,248
Thereafter	0
<b>Total</b>	<b>\$ 86,171</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00366648%  
Employer's proportionate share at MD 0.00393692%

Employer's proportionate share of system NPL/(A) at prior MD \$ 494,243  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 596,392**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 996,683  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 265,984

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,826  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,320)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,303)

**Employer's Total Pension Expense/(Income)** **\$ 87,203**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,287	\$ 0
Changes of assumptions	\$ 138,660	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,483
Changes in proportionate share	\$ 31,364	\$ 104,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 383	\$ 13,801
Total (prior to post-MD contributions)	\$ 190,694	\$ 144,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,708

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 46,355
2 <sup>nd</sup> Fiscal Year	24,551
3 <sup>rd</sup> Fiscal Year	(32,850)
4 <sup>th</sup> Fiscal Year	3,099
5 <sup>th</sup> Fiscal Year	4,553
Thereafter	0
<b>Total</b>	<b>\$ 45,708</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00409442%  
Employer's proportionate share at MD 0.00465320%

Employer's proportionate share of system NPL/(A) at prior MD \$ 551,929  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 704,899**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,178,019  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 314,377

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,899  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,134)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,520

**Employer's Total Pension Expense/(Income)** **\$ 142,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,979	\$ 0
Changes of assumptions	\$ 163,888	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,301
Changes in proportionate share	\$ 50,947	\$ 51,260
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,550	\$ 0
Total (prior to post-MD contributions)	\$ 266,364	\$ 82,561
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,803

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 93,567
2 <sup>nd</sup> Fiscal Year	67,560
3 <sup>rd</sup> Fiscal Year	(3,570)
4 <sup>th</sup> Fiscal Year	19,291
5 <sup>th</sup> Fiscal Year	6,954
Thereafter	0
<b>Total</b>	<b>\$ 183,803</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00644948%  
Employer's proportionate share at MD 0.00483537%

Employer's proportionate share of system NPL/(A) at prior MD \$ 869,392  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 732,495**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,224,137
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 326,684

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 142,258
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,793)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,544)

**Employer's Total Pension Expense/(Income)** **\$ 84,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,917	\$ 0
Changes of assumptions	\$ 170,304	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,527
Changes in proportionate share	\$ 0	\$ 152,837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 35,573
Total (prior to post-MD contributions)	\$ 195,221	\$ 220,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (25,716)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,921
2 <sup>nd</sup> Fiscal Year	16,096
3 <sup>rd</sup> Fiscal Year	(49,764)
4 <sup>th</sup> Fiscal Year	(25,846)
5 <sup>th</sup> Fiscal Year	(2,122)
Thereafter	0
<b>Total</b>	<b>\$ -25,716</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00237984%  
Employer's proportionate share at MD 0.00197774%

Employer's proportionate share of system NPL/(A) at prior MD	\$	320,803
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>299,602</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	500,691
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	133,619

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	58,186
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(7,942)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(8,733)
<b>Employer's Total Pension Expense/(Income)</b>	<b>\$</b>	<b>41,511</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,192	\$ 0
Changes of assumptions	\$ 69,657	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,304
Changes in proportionate share	\$ 21,930	\$ 70,182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,595
Total (prior to post-MD contributions)	\$ 101,779	\$ 105,081
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,302)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 20,944
2 <sup>nd</sup> Fiscal Year	8,961
3 <sup>rd</sup> Fiscal Year	(24,085)
4 <sup>th</sup> Fiscal Year	(9,135)
5 <sup>th</sup> Fiscal Year	12
Thereafter	0
<b>Total</b>	<b>\$ -3,302</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00207720%

Employer's proportionate share at MD 0.00167617%

Employer's proportionate share of system NPL/(A) at prior MD \$ 280,007

**Employer's proportionate share of system NPL/(A) at MD \$ 253,918**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 424,344

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 113,244

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,314

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,937)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,690)

**Employer's Total Pension Expense/(Income) \$ 34,687**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,638	\$ 0
Changes of assumptions	\$ 59,035	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,275
Changes in proportionate share	\$ 1,804	\$ 37,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,168
Total (prior to post-MD contributions)	\$ 69,477	\$ 62,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,336

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,662
2 <sup>nd</sup> Fiscal Year	10,257
3 <sup>rd</sup> Fiscal Year	(13,953)
4 <sup>th</sup> Fiscal Year	(6,387)
5 <sup>th</sup> Fiscal Year	(244)
Thereafter	0
<b>Total</b>	<b>\$ 7,336</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00542449%  
Employer's proportionate share at MD 0.00503741%

Employer's proportionate share of system NPL/(A) at prior MD \$ 731,223  
**Employer's proportionate share of system NPL/(A) at MD \$ 763,101**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,275,286
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 340,334

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,202
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,987)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,326)

**Employer's Total Pension Expense/(Income) \$ 138,889**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,958	\$ 0
Changes of assumptions	\$ 177,420	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,886
Changes in proportionate share	\$ 58,183	\$ 74,566
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,825	\$ 10,565
Total (prior to post-MD contributions)	\$ 270,386	\$ 119,017
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151,369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 86,662
2 <sup>nd</sup> Fiscal Year	59,658
3 <sup>rd</sup> Fiscal Year	(3,664)
4 <sup>th</sup> Fiscal Year	5,962
5 <sup>th</sup> Fiscal Year	2,751
Thereafter	0
<b>Total</b>	<b>\$ 151,369</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00893969%  
Employer's proportionate share at MD 0.00980382%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,205,074  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,485,150**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,481,966  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 662,360

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,432  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,606  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,216)

**Employer's Total Pension Expense/(Income)** **\$ 315,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,520	\$ 0
Changes of assumptions	\$ 345,294	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,949
Changes in proportionate share	\$ 197,180	\$ 47,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 438	\$ 51,453
Total (prior to post-MD contributions)	\$ 593,432	\$ 164,929
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 428,503

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 216,105
2 <sup>nd</sup> Fiscal Year	173,502
3 <sup>rd</sup> Fiscal Year	(497)
4 <sup>th</sup> Fiscal Year	27,911
5 <sup>th</sup> Fiscal Year	11,483
Thereafter	0
<b>Total</b>	<b>\$ 428,503</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00192561%  
Employer's proportionate share at MD 0.00238095%

Employer's proportionate share of system NPL/(A) at prior MD \$ 259,573  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 360,683**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 602,769  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,048  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,579)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,297)

**Employer's Total Pension Expense/(Income)** **\$ 31,172**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,269	\$ 0
Changes of assumptions	\$ 83,858	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,016
Changes in proportionate share	\$ 39,104	\$ 124,126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,216	\$ 24,299
Total (prior to post-MD contributions)	\$ 136,447	\$ 164,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (27,994)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,542
2 <sup>nd</sup> Fiscal Year	(5,875)
3 <sup>rd</sup> Fiscal Year	(32,392)
4 <sup>th</sup> Fiscal Year	566
5 <sup>th</sup> Fiscal Year	3,165
Thereafter	0
<b>Total</b>	<b>\$ -27,994</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00797611%  
Employer's proportionate share at MD 0.00894755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,075,183  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,355,436**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,265,190  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 604,509

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 263,240  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,881  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,176

**Employer's Total Pension Expense/(Income)** **\$ 295,297**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,108	\$ 0
Changes of assumptions	\$ 315,136	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,189
Changes in proportionate share	\$ 122,174	\$ 14,937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,269	\$ 2,064
Total (prior to post-MD contributions)	\$ 505,687	\$ 77,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 428,497

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 203,485
2 <sup>nd</sup> Fiscal Year	159,224
3 <sup>rd</sup> Fiscal Year	14,932
4 <sup>th</sup> Fiscal Year	38,585
5 <sup>th</sup> Fiscal Year	12,271
Thereafter	0
<b>Total</b>	<b>\$ 428,497</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02019985%  
Employer's proportionate share at MD 0.01966301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,722,947  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,978,687**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,977,949  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,328,460

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 578,493  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (578,280)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (84,002)

**Employer's Total Pension Expense/(Income)** **\$ (83,789)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,326	\$ 0
Changes of assumptions	\$ 692,539	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 132,271
Changes in proportionate share	\$ 23,741	\$ 1,909,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,607	\$ 194,078
Total (prior to post-MD contributions)	\$ 867,213	\$ 2,235,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,368,315)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (284,439)
2 <sup>nd</sup> Fiscal Year	(375,630)
3 <sup>rd</sup> Fiscal Year	(586,534)
4 <sup>th</sup> Fiscal Year	(135,138)
5 <sup>th</sup> Fiscal Year	13,427
Thereafter	0
<b>Total</b>	<b>\$ -1,368,315</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03216011%  
Employer's proportionate share at MD 0.03023090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,335,195  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,579,583**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,653,349  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,042,441

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 889,404  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,298)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,507

**Employer's Total Pension Expense/(Income)** **\$ 839,613**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,784	\$ 0
Changes of assumptions	\$ 1,064,744	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 203,359
Changes in proportionate share	\$ 25,920	\$ 275,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,799	\$ 22,426
Total (prior to post-MD contributions)	\$ 1,336,247	\$ 501,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 835,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 524,927
2 <sup>nd</sup> Fiscal Year	353,839
3 <sup>rd</sup> Fiscal Year	(88,503)
4 <sup>th</sup> Fiscal Year	23,918
5 <sup>th</sup> Fiscal Year	20,941
Thereafter	0
<b>Total</b>	<b>\$ 835,122</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10356109%  
Employer's proportionate share at MD 0.09268392%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,960,074  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 14,040,393**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,464,149  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,261,854

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,726,796  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (474,442)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,598)

**Employer's Total Pension Expense/(Income)** **\$ 2,236,756**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 477,612	\$ 0
Changes of assumptions	\$ 3,264,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 623,473
Changes in proportionate share	\$ 65,883	\$ 1,732,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 284,138	\$ 123,247
Total (prior to post-MD contributions)	\$ 4,091,998	\$ 2,479,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,612,450

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,278,993
2 <sup>nd</sup> Fiscal Year	789,672
3 <sup>rd</sup> Fiscal Year	(469,236)
4 <sup>th</sup> Fiscal Year	(34,402)
5 <sup>th</sup> Fiscal Year	47,423
Thereafter	0
<b>Total</b>	<b>\$ 1,612,450</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00325606%  
Employer's proportionate share at MD 0.00369246%

Employer's proportionate share of system NPL/(A) at prior MD \$ 438,918  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 559,359**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 934,795  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 249,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,634  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,383  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,610)

**Employer's Total Pension Expense/(Income)** **\$ 111,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,028	\$ 0
Changes of assumptions	\$ 130,050	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,839
Changes in proportionate share	\$ 44,313	\$ 1,767
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,869
Total (prior to post-MD contributions)	\$ 193,391	\$ 45,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 147,916

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 73,482
2 <sup>nd</sup> Fiscal Year	55,352
3 <sup>rd</sup> Fiscal Year	1,090
4 <sup>th</sup> Fiscal Year	13,400
5 <sup>th</sup> Fiscal Year	4,591
Thereafter	0
<b>Total</b>	<b>\$ 147,916</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

**Employer's Total Pension Expense/(Income) \$ 40**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55	\$ 0
Total (prior to post-MD contributions)	\$ 55	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 55

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40
2 <sup>nd</sup> Fiscal Year	15
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 55</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00240855%  
Employer's proportionate share at MD 0.00217824%

Employer's proportionate share of system NPL/(A) at prior MD \$ 324,673  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 329,975**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 551,450  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,165

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,085  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,639)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,635)

**Employer's Total Pension Expense/(Income)** **\$ (66,189)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,225	\$ 0
Changes of assumptions	\$ 76,718	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,653
Changes in proportionate share	\$ 456	\$ 250,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 94,574
Total (prior to post-MD contributions)	\$ 88,399	\$ 359,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (271,371)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (83,918)
2 <sup>nd</sup> Fiscal Year	(79,417)
3 <sup>rd</sup> Fiscal Year	(83,509)
4 <sup>th</sup> Fiscal Year	(24,394)
5 <sup>th</sup> Fiscal Year	(132)
Thereafter	0
<b>Total</b>	<b>\$ -271,371</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00296665%  
Employer's proportionate share at MD 0.00208837%

Employer's proportionate share of system NPL/(A) at prior MD	\$	399,906
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>316,361</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	528,698
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	141,093

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	61,441
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(9,301)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(8,130)

**Employer's Total Pension Expense/(Income) \$ **44,010****

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,762	\$ 0
Changes of assumptions	\$ 73,553	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,048
Changes in proportionate share	\$ 22,016	\$ 87,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,185	\$ 28,220
Total (prior to post-MD contributions)	\$ 107,516	\$ 129,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,017)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,467
2 <sup>nd</sup> Fiscal Year	5,424
3 <sup>rd</sup> Fiscal Year	(29,299)
4 <sup>th</sup> Fiscal Year	(17,616)
5 <sup>th</sup> Fiscal Year	(1,993)
Thereafter	0
<b>Total</b>	<b>\$ -22,017</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00687173%  
Employer's proportionate share at MD 0.00664260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 926,312  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,006,266**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,681,661  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 448,783

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,428  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,008)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 583

**Employer's Total Pension Expense/(Income)** **\$ 195,003**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,230	\$ 0
Changes of assumptions	\$ 233,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 44,684
Changes in proportionate share	\$ 12,641	\$ 21,177
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,534	\$ 3,062
Total (prior to post-MD contributions)	\$ 292,360	\$ 68,923
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 223,437

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 126,435
2 <sup>nd</sup> Fiscal Year	91,933
3 <sup>rd</sup> Fiscal Year	(9,674)
4 <sup>th</sup> Fiscal Year	9,537
5 <sup>th</sup> Fiscal Year	5,205
Thereafter	0
<b>Total</b>	<b>\$ 223,437</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00053373%  
Employer's proportionate share at MD 0.00054717%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,947  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 82,889**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 138,523  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,968

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,098  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,095  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (223)

**Employer's Total Pension Expense/(Income)** **\$ 21,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,820	\$ 0
Changes of assumptions	\$ 19,272	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,681
Changes in proportionate share	\$ 15,361	\$ 1,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,320	\$ 4,834
Total (prior to post-MD contributions)	\$ 38,773	\$ 9,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,887

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,052
2 <sup>nd</sup> Fiscal Year	12,152
3 <sup>rd</sup> Fiscal Year	(296)
4 <sup>th</sup> Fiscal Year	530
5 <sup>th</sup> Fiscal Year	448
Thereafter	0
<b>Total</b>	<b>\$ 28,887</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00111259%  
Employer's proportionate share at MD 0.00104880%

Employer's proportionate share of system NPL/(A) at prior MD \$ 149,978  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 158,879**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 265,517  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,856  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,969)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,132)

**Employer's Total Pension Expense/(Income)** **\$ 23,755**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,405	\$ 0
Changes of assumptions	\$ 36,939	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,055
Changes in proportionate share	\$ 0	\$ 14,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,864	\$ 2,427
Total (prior to post-MD contributions)	\$ 47,208	\$ 24,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,057

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,416
2 <sup>nd</sup> Fiscal Year	10,448
3 <sup>rd</sup> Fiscal Year	(2,850)
4 <sup>th</sup> Fiscal Year	1,241
5 <sup>th</sup> Fiscal Year	802
Thereafter	0
<b>Total</b>	<b>\$ 23,057</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00091302%  
Employer's proportionate share at MD 0.00090411%

Employer's proportionate share of system NPL/(A) at prior MD	\$	123,075
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>136,961</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	228,887
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	61,083

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	26,599
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(516)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(4,739)

**Employer's Total Pension Expense/(Income) \$ **21,344****

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,659	\$ 0
Changes of assumptions	\$ 31,843	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,082
Changes in proportionate share	\$ 4,968	\$ 4,826
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,732
Total (prior to post-MD contributions)	\$ 41,470	\$ 22,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,830

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,308
2 <sup>nd</sup> Fiscal Year	8,600
3 <sup>rd</sup> Fiscal Year	(2,831)
4 <sup>th</sup> Fiscal Year	283
5 <sup>th</sup> Fiscal Year	471
Thereafter	0
<b>Total</b>	<b>\$ 18,830</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01064887%  
Employer's proportionate share at MD 0.00745124%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,435,472  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,128,765**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,886,379  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 503,416

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 219,218  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,633)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,215)

**Employer's Total Pension Expense/(Income)** **\$ 144,370**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,397	\$ 0
Changes of assumptions	\$ 262,436	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,124
Changes in proportionate share	\$ 79,292	\$ 290,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 97,745
Total (prior to post-MD contributions)	\$ 380,125	\$ 438,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (58,387)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 68,217
2 <sup>nd</sup> Fiscal Year	31,695
3 <sup>rd</sup> Fiscal Year	(92,510)
4 <sup>th</sup> Fiscal Year	(59,089)
5 <sup>th</sup> Fiscal Year	(6,700)
Thereafter	0
<b>Total</b>	<b>\$ -58,387</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00479798%  
Employer's proportionate share at MD 0.00453423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 646,770  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 686,876**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,147,900  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 306,339

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,399  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,525)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,953

**Employer's Total Pension Expense/(Income)** **\$ 134,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,365	\$ 0
Changes of assumptions	\$ 159,697	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,501
Changes in proportionate share	\$ 0	\$ 91,451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,426	\$ 0
Total (prior to post-MD contributions)	\$ 277,488	\$ 121,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 155,536

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 85,048
2 <sup>nd</sup> Fiscal Year	53,742
3 <sup>rd</sup> Fiscal Year	(3,237)
4 <sup>th</sup> Fiscal Year	14,866
5 <sup>th</sup> Fiscal Year	5,118
Thereafter	0
<b>Total</b>	<b>\$ 155,536</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00804326%  
Employer's proportionate share at MD 0.00790873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,084,234  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,198,068**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,002,199  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 534,325

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 232,678  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,271)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,467

**Employer's Total Pension Expense/(Income)** **\$ 222,874**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,755	\$ 0
Changes of assumptions	\$ 278,549	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 53,201
Changes in proportionate share	\$ 4,845	\$ 83,668
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,730	\$ 2,178
Total (prior to post-MD contributions)	\$ 401,879	\$ 139,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 262,832

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 139,992
2 <sup>nd</sup> Fiscal Year	96,592
3 <sup>rd</sup> Fiscal Year	(4,366)
4 <sup>th</sup> Fiscal Year	22,574
5 <sup>th</sup> Fiscal Year	8,039
Thereafter	0
<b>Total</b>	<b>\$ 262,832</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00327394%  
Employer's proportionate share at MD 0.00401704%

Employer's proportionate share of system NPL/(A) at prior MD \$ 441,328  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 608,529**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,016,966  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,397

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,183  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,185  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,568)

**Employer's Total Pension Expense/(Income)** **\$ 132,800**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,700	\$ 0
Changes of assumptions	\$ 141,482	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,022
Changes in proportionate share	\$ 90,916	\$ 10,544
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,399
Total (prior to post-MD contributions)	\$ 253,098	\$ 69,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,133

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,080
2 <sup>nd</sup> Fiscal Year	67,425
3 <sup>rd</sup> Fiscal Year	1,727
4 <sup>th</sup> Fiscal Year	17,076
5 <sup>th</sup> Fiscal Year	5,825
Thereafter	0
<b>Total</b>	<b>\$ 183,133</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00020806%  
Employer's proportionate share at MD 0.00030620%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,047  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 46,385**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 77,519  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,687

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,009  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,923)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,098)

**Employer's Total Pension Expense/(Income)** **\$ 5,988**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,578	\$ 0
Changes of assumptions	\$ 10,784	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,060
Changes in proportionate share	\$ 8,567	\$ 10,229
Differences between employer contributions and employer's proportionate share of system contributions	\$ 389	\$ 3,068
Total (prior to post-MD contributions)	\$ 21,318	\$ 15,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,961

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,723
2 <sup>nd</sup> Fiscal Year	992
3 <sup>rd</sup> Fiscal Year	(685)
4 <sup>th</sup> Fiscal Year	2,260
5 <sup>th</sup> Fiscal Year	672
Thereafter	0
<b>Total</b>	<b>\$ 5,961</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00112795%  
Employer's proportionate share at MD 0.00092328%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,048  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 139,865**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 233,740  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,378

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,163  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,268  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,448)

**Employer's Total Pension Expense/(Income)** **\$ 34,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,758	\$ 0
Changes of assumptions	\$ 32,518	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,211
Changes in proportionate share	\$ 48,818	\$ 21,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,464	\$ 7,900
Total (prior to post-MD contributions)	\$ 95,558	\$ 35,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60,185

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,889
2 <sup>nd</sup> Fiscal Year	23,356
3 <sup>rd</sup> Fiscal Year	7,678
4 <sup>th</sup> Fiscal Year	2,795
5 <sup>th</sup> Fiscal Year	467
Thereafter	0
<b>Total</b>	<b>\$ 60,185</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00160064%  
Employer's proportionate share at MD 0.00156597%

Employer's proportionate share of system NPL/(A) at prior MD \$ 215,767  
**Employer's proportionate share of system NPL/(A) at MD \$ 237,224**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 396,446
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,799

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,071
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 986
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (155)

**Employer's Total Pension Expense/(Income) \$ 46,902**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,070	\$ 0
Changes of assumptions	\$ 55,154	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,534
Changes in proportionate share	\$ 12,051	\$ 9,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,295	\$ 1,298
Total (prior to post-MD contributions)	\$ 77,570	\$ 20,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,694

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,010
2 <sup>nd</sup> Fiscal Year	24,340
3 <sup>rd</sup> Fiscal Year	(1,867)
4 <sup>th</sup> Fiscal Year	1,985
5 <sup>th</sup> Fiscal Year	1,225
Thereafter	0
<b>Total</b>	<b>\$ 56,694</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 222	\$ 0
Total (prior to post-MD contributions)	\$ 222	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 222

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 205
2 <sup>nd</sup> Fiscal Year	12
3 <sup>rd</sup> Fiscal Year	5
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 222</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00240194%

Employer's proportionate share at MD 0.00237344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 323,782

**Employer's proportionate share of system NPL/(A) at MD \$ 359,545**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 600,867

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,353

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,827

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,351

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,204)

**Employer's Total Pension Expense/(Income) \$ 72,974**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,231	\$ 0
Changes of assumptions	\$ 83,594	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,966
Changes in proportionate share	\$ 29,534	\$ 3,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,072
Total (prior to post-MD contributions)	\$ 125,359	\$ 31,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 94,218

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,659
2 <sup>nd</sup> Fiscal Year	36,512
3 <sup>rd</sup> Fiscal Year	2,012
4 <sup>th</sup> Fiscal Year	5,200
5 <sup>th</sup> Fiscal Year	1,834
Thereafter	0
<b>Total</b>	<b>\$ 94,218</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00187443%  
Employer's proportionate share at MD 0.00220129%

Employer's proportionate share of system NPL/(A) at prior MD \$ 252,674  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 333,466**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 557,285  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 148,722

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,763  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,489)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,469)

**Employer's Total Pension Expense/(Income)** **\$ 48,805**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,344	\$ 0
Changes of assumptions	\$ 77,530	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,808
Changes in proportionate share	\$ 43,891	\$ 80,704
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,936	\$ 6,203
Total (prior to post-MD contributions)	\$ 134,701	\$ 101,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,986

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,245
2 <sup>nd</sup> Fiscal Year	17,182
3 <sup>rd</sup> Fiscal Year	(17,434)
4 <sup>th</sup> Fiscal Year	3,786
5 <sup>th</sup> Fiscal Year	3,208
Thereafter	0
<b>Total</b>	<b>\$ 32,986</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00337835%  
Employer's proportionate share at MD 0.00339029%

Employer's proportionate share of system NPL/(A) at prior MD \$ 455,403  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 513,584**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 858,296  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 229,053

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,744  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,656  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,451)

**Employer's Total Pension Expense/(Income)** **\$ 99,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,471	\$ 0
Changes of assumptions	\$ 119,407	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,806
Changes in proportionate share	\$ 27,756	\$ 15,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,024	\$ 4,808
Total (prior to post-MD contributions)	\$ 172,658	\$ 43,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 129,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,161
2 <sup>nd</sup> Fiscal Year	48,385
3 <sup>rd</sup> Fiscal Year	2,632
4 <sup>th</sup> Fiscal Year	9,740
5 <sup>th</sup> Fiscal Year	3,189
Thereafter	0
<b>Total</b>	<b>\$ 129,108</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00330811%  
Employer's proportionate share at MD 0.00387295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 445,934  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 586,701**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 980,488
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 261,662

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,944
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,898
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,655

**Employer's Total Pension Expense/(Income)** **\$ 139,497**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,958	\$ 0
Changes of assumptions	\$ 136,407	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,053
Changes in proportionate share	\$ 113,255	\$ 26,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,589	\$ 0
Total (prior to post-MD contributions)	\$ 285,209	\$ 52,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 232,398

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 98,680
2 <sup>nd</sup> Fiscal Year	77,173
3 <sup>rd</sup> Fiscal Year	25,052
4 <sup>th</sup> Fiscal Year	25,621
5 <sup>th</sup> Fiscal Year	5,873
Thereafter	0
<b>Total</b>	<b>\$ 232,398</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00124090%  
Employer's proportionate share at MD 0.00112629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,274  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 170,618**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 285,135  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,094

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,136  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,936)  
○ 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)** **\$ 28,281**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,804	\$ 0
Changes of assumptions	\$ 39,668	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,576
Changes in proportionate share	\$ 2,872	\$ 14,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,602	\$ 4,637
Total (prior to post-MD contributions)	\$ 50,946	\$ 27,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,736

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,693
2 <sup>nd</sup> Fiscal Year	11,352
3 <sup>rd</sup> Fiscal Year	(4,098)
4 <sup>th</sup> Fiscal Year	(612)
5 <sup>th</sup> Fiscal Year	401
Thereafter	0
<b>Total</b>	<b>\$ 23,736</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02707704%  
Employer's proportionate share at MD 0.02690377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,649,995  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,075,567**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,811,042  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,817,656

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 791,519  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,214)  
○ 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)** **\$ 745,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,639	\$ 0
Changes of assumptions	\$ 947,562	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 180,978
Changes in proportionate share	\$ 10,522	\$ 173,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,623	\$ 18,249
Total (prior to post-MD contributions)	\$ 1,111,346	\$ 372,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 738,877

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 462,301
2 <sup>nd</sup> Fiscal Year	308,041
3 <sup>rd</sup> Fiscal Year	(87,746)
4 <sup>th</sup> Fiscal Year	33,310
5 <sup>th</sup> Fiscal Year	22,971
Thereafter	0
<b>Total</b>	<b>\$ 738,877</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00406479%  
Employer's proportionate share at MD 0.00380488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 547,935  
**Employer's proportionate share of system NPL/(A) at MD \$ 576,389**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 963,255
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 257,063

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,941
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,576)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,174

**Employer's Total Pension Expense/(Income) \$ 100,539**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,607	\$ 0
Changes of assumptions	\$ 134,009	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,595
Changes in proportionate share	\$ 8,942	\$ 60,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,698	\$ 3,704
Total (prior to post-MD contributions)	\$ 194,256	\$ 90,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 104,126

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 62,083
2 <sup>nd</sup> Fiscal Year	46,880
3 <sup>rd</sup> Fiscal Year	(11,429)
4 <sup>th</sup> Fiscal Year	3,566
5 <sup>th</sup> Fiscal Year	3,026
Thereafter	0
<b>Total</b>	<b>\$ 104,126</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00038206%  
Employer's proportionate share at MD 0.00017407%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,502  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 26,369**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 44,068  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,760

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,121  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,930)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,506)

**Employer's Total Pension Expense/(Income)** **\$ 1,685**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 897	\$ 0
Changes of assumptions	\$ 6,131	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,171
Changes in proportionate share	\$ 5,951	\$ 17,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 796	\$ 3,590
Total (prior to post-MD contributions)	\$ 13,775	\$ 21,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,175)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (8)
2 <sup>nd</sup> Fiscal Year	(584)
3 <sup>rd</sup> Fiscal Year	(3,512)
4 <sup>th</sup> Fiscal Year	(3,446)
5 <sup>th</sup> Fiscal Year	(626)
Thereafter	0
<b>Total</b>	<b>\$ -8,175</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00502766%

Employer's proportionate share at MD 0.00484757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 677,730

**Employer's proportionate share of system NPL/(A) at MD \$ 734,343**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,227,226

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 327,509

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 142,617

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,031)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,942)

**Employer's Total Pension Expense/(Income) \$ 131,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,980	\$ 0
Changes of assumptions	\$ 170,733	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,609
Changes in proportionate share	\$ 1,022	\$ 34,701
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,064	\$ 4,980
Total (prior to post-MD contributions)	\$ 203,799	\$ 72,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131,509

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 81,362
2 <sup>nd</sup> Fiscal Year	56,328
3 <sup>rd</sup> Fiscal Year	(14,868)
4 <sup>th</sup> Fiscal Year	4,900
5 <sup>th</sup> Fiscal Year	3,787
Thereafter	0
<b>Total</b>	<b>\$ 131,509</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03078833%  
Employer's proportionate share at MD 0.03086104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,150,279  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,675,041**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,812,877  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,085,014

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 907,943  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,359  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,592

**Employer's Total Pension Expense/(Income)** **\$ 947,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 159,031	\$ 0
Changes of assumptions	\$ 1,086,938	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 207,598
Changes in proportionate share	\$ 92,733	\$ 28,734
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,446	\$ 5,175
Total (prior to post-MD contributions)	\$ 1,380,148	\$ 241,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,138,641

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 628,038
2 <sup>nd</sup> Fiscal Year	453,830
3 <sup>rd</sup> Fiscal Year	(33,857)
4 <sup>th</sup> Fiscal Year	62,055
5 <sup>th</sup> Fiscal Year	28,575
Thereafter	0
<b>Total</b>	<b>\$ 1,138,641</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00781471%  
Employer's proportionate share at MD 0.00745724%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,053,426  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,129,674**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,887,898
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 503,821

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 219,395
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,359)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,534)

**Employer's Total Pension Expense/(Income) \$ 196,502**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,428	\$ 0
Changes of assumptions	\$ 262,647	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,164
Changes in proportionate share	\$ 69,508	\$ 104,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,184	\$ 10,070
Total (prior to post-MD contributions)	\$ 380,767	\$ 164,493
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 216,274

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 118,987
2 <sup>nd</sup> Fiscal Year	82,955
3 <sup>rd</sup> Fiscal Year	(4,892)
4 <sup>th</sup> Fiscal Year	13,870
5 <sup>th</sup> Fiscal Year	5,355
Thereafter	0
<b>Total</b>	<b>\$ 216,274</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00087990%

Employer's proportionate share at MD 0.00094128%

Employer's proportionate share of system NPL/(A) at prior MD \$ 118,611

**Employer's proportionate share of system NPL/(A) at MD \$ 142,592**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 238,297

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,594

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,693

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,855

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,620)

**Employer's Total Pension Expense/(Income) \$ 28,928**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,851	\$ 0
Changes of assumptions	\$ 33,152	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,332
Changes in proportionate share	\$ 18,883	\$ 3,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 351	\$ 7,111
Total (prior to post-MD contributions)	\$ 57,237	\$ 17,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,449
2 <sup>nd</sup> Fiscal Year	16,217
3 <sup>rd</sup> Fiscal Year	671
4 <sup>th</sup> Fiscal Year	2,506
5 <sup>th</sup> Fiscal Year	962
Thereafter	0
<b>Total</b>	<b>\$ 39,805</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00077752%  
Employer's proportionate share at MD 0.00074074%

Employer's proportionate share of system NPL/(A) at prior MD \$ 104,810  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 112,212**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 187,528  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,045

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,793  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,247)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,544)

**Employer's Total Pension Expense/(Income)** **\$ 12,002**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,817	\$ 0
Changes of assumptions	\$ 26,089	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,983
Changes in proportionate share	\$ 0	\$ 20,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,153	\$ 2,910
Total (prior to post-MD contributions)	\$ 32,059	\$ 28,598
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,461

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,331
2 <sup>nd</sup> Fiscal Year	1,552
3 <sup>rd</sup> Fiscal Year	(3,863)
4 <sup>th</sup> Fiscal Year	866
5 <sup>th</sup> Fiscal Year	574
Thereafter	0
<b>Total</b>	<b>\$ 3,461</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00558471%  
Employer's proportionate share at MD 0.00548310%

Employer's proportionate share of system NPL/(A) at prior MD \$ 752,821  
**Employer's proportionate share of system NPL/(A) at MD \$ 830,617**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,388,119
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 370,446

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 161,315
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,571)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (274)

**Employer's Total Pension Expense/(Income) \$ 130,470**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,255	\$ 0
Changes of assumptions	\$ 193,117	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,884
Changes in proportionate share	\$ 6,324	\$ 89,548
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,793	\$ 9,915
Total (prior to post-MD contributions)	\$ 254,489	\$ 136,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 118,142

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 73,865
2 <sup>nd</sup> Fiscal Year	45,049
3 <sup>rd</sup> Fiscal Year	(17,137)
4 <sup>th</sup> Fiscal Year	11,153
5 <sup>th</sup> Fiscal Year	5,212
Thereafter	0
<b>Total</b>	<b>\$ 118,142</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00092368%  
Employer's proportionate share at MD 0.00169143%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,512  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 256,229**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 428,208  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 114,275

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,763  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,297  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,783)

**Employer's Total Pension Expense/(Income)** **\$ 65,277**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,716	\$ 0
Changes of assumptions	\$ 59,573	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,378
Changes in proportionate share	\$ 92,992	\$ 16,577
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,961	\$ 11,224
Total (prior to post-MD contributions)	\$ 164,242	\$ 39,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 125,063

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,119
2 <sup>nd</sup> Fiscal Year	42,876
3 <sup>rd</sup> Fiscal Year	12,374
4 <sup>th</sup> Fiscal Year	17,180
5 <sup>th</sup> Fiscal Year	4,514
Thereafter	0
<b>Total</b>	<b>\$ 125,063</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03384383%  
Employer's proportionate share at MD 0.03212635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,562,161  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,866,719**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,133,207  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,170,501

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 945,169  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,043)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,150

**Employer's Total Pension Expense/(Income)** **\$ 869,276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 165,551	\$ 0
Changes of assumptions	\$ 1,131,503	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 216,110
Changes in proportionate share	\$ 7,376	\$ 271,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,715	\$ 22,769
Total (prior to post-MD contributions)	\$ 1,366,145	\$ 509,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 856,213

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 535,149
2 <sup>nd</sup> Fiscal Year	361,771
3 <sup>rd</sup> Fiscal Year	(94,366)
4 <sup>th</sup> Fiscal Year	30,300
5 <sup>th</sup> Fiscal Year	23,360
Thereafter	0
<b>Total</b>	<b>\$ 856,213</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00126831%  
Employer's proportionate share at MD 0.00054158%

Employer's proportionate share of system NPL/(A) at prior MD \$ 170,969  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 82,042**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,108  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,590

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,933  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,367)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,386)  
**Employer's Total Pension Expense/(Income)** **\$ (1,820)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,791	\$ 0
Changes of assumptions	\$ 19,075	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,643
Changes in proportionate share	\$ 15,556	\$ 74,374
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,677
Total (prior to post-MD contributions)	\$ 37,422	\$ 93,694
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (56,272)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (7,433)
2 <sup>nd</sup> Fiscal Year	(9,909)
3 <sup>rd</sup> Fiscal Year	(20,595)
4 <sup>th</sup> Fiscal Year	(15,818)
5 <sup>th</sup> Fiscal Year	(2,518)
Thereafter	0
<b>Total</b>	<b>\$ -56,272</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01847977%  
Employer's proportionate share at MD 0.01739231%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,491,080  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,634,706**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,403,091
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,175,048

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 511,688
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,156)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (71,409)

**Employer's Total Pension Expense/(Income)** **\$ 434,123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,625	\$ 0
Changes of assumptions	\$ 612,564	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,996
Changes in proportionate share	\$ 56,719	\$ 99,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 176,040
Total (prior to post-MD contributions)	\$ 758,908	\$ 392,129
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 366,779

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 257,124
2 <sup>nd</sup> Fiscal Year	174,850
3 <sup>rd</sup> Fiscal Year	(68,265)
4 <sup>th</sup> Fiscal Year	(4,947)
5 <sup>th</sup> Fiscal Year	8,017
Thereafter	0
<b>Total</b>	<b>\$ 366,779</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02427185%

Employer's proportionate share at MD 0.02708474%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,271,855

**Employer's proportionate share of system NPL/(A) at MD \$ 4,102,981**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,856,857

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,829,882

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 796,843

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,813)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,599)

**Employer's Total Pension Expense/(Income) \$ 769,431**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 139,571	\$ 0
Changes of assumptions	\$ 953,935	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 182,196
Changes in proportionate share	\$ 279,816	\$ 285,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,099	\$ 43,906
Total (prior to post-MD contributions)	\$ 1,400,421	\$ 511,985
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 888,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 488,838
2 <sup>nd</sup> Fiscal Year	342,435
3 <sup>rd</sup> Fiscal Year	(63,019)
4 <sup>th</sup> Fiscal Year	84,376
5 <sup>th</sup> Fiscal Year	35,806
Thereafter	0
<b>Total</b>	<b>\$ 888,436</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.30529198%  
Employer's proportionate share at MD 0.30092366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,153,474  
**Employer's proportionate share of system NPL/(A) at MD \$ 45,585,971**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 76,182,769
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,330,818

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,853,287
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,837
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (331,827)

**Employer's Total Pension Expense/(Income) \$ 8,554,297**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,550,698	\$ 0
Changes of assumptions	\$ 10,598,652	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,024,275
Changes in proportionate share	\$ 983,719	\$ 921,892
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 660,967
Total (prior to post-MD contributions)	\$ 13,133,069	\$ 3,607,134
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,525,935

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,435,548
2 <sup>nd</sup> Fiscal Year	3,816,630
3 <sup>rd</sup> Fiscal Year	(455,225)
4 <sup>th</sup> Fiscal Year	488,671
5 <sup>th</sup> Fiscal Year	240,312
Thereafter	0
<b>Total</b>	<b>\$ 9,525,935</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05901791%  
Employer's proportionate share at MD 0.05983772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,955,637  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,064,626**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,148,703  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,042,719

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,760,448  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,793  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (56,756)

**Employer's Total Pension Expense/(Income)** **\$ 1,714,485**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 308,351	\$ 0
Changes of assumptions	\$ 2,107,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 402,521
Changes in proportionate share	\$ 156,199	\$ 148,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,123	\$ 88,300
Total (prior to post-MD contributions)	\$ 2,638,181	\$ 639,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,999,160

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,103,411
2 <sup>nd</sup> Fiscal Year	813,778
3 <sup>rd</sup> Fiscal Year	(92,554)
4 <sup>th</sup> Fiscal Year	118,054
5 <sup>th</sup> Fiscal Year	56,472
Thereafter	0
<b>Total</b>	<b>\$ 1,999,160</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01058968%  
Employer's proportionate share at MD 0.00904234%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,427,493  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,369,795**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,289,187
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 610,913

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 266,029
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,302)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,857)

**Employer's Total Pension Expense/(Income) \$ 179,870**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,596	\$ 0
Changes of assumptions	\$ 318,475	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,827
Changes in proportionate share	\$ 12,596	\$ 202,758
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 97,078
Total (prior to post-MD contributions)	\$ 377,667	\$ 360,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,004

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 87,720
2 <sup>nd</sup> Fiscal Year	42,933
3 <sup>rd</sup> Fiscal Year	(84,516)
4 <sup>th</sup> Fiscal Year	(29,736)
5 <sup>th</sup> Fiscal Year	604
Thereafter	0
<b>Total</b>	<b>\$ 17,004</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00774146%  
Employer's proportionate share at MD 0.00595186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,043,552  
**Employer's proportionate share of system NPL/(A) at MD \$ 901,628**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,506,791
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 402,116

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,106
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,439)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,162)

**Employer's Total Pension Expense/(Income) \$ 121,505**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,671	\$ 0
Changes of assumptions	\$ 209,627	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,037
Changes in proportionate share	\$ 5,868	\$ 198,983
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,273	\$ 16,196
Total (prior to post-MD contributions)	\$ 256,439	\$ 255,216
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,223

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 60,025
2 <sup>nd</sup> Fiscal Year	28,598
3 <sup>rd</sup> Fiscal Year	(59,251)
4 <sup>th</sup> Fiscal Year	(26,893)
5 <sup>th</sup> Fiscal Year	(1,256)
Thereafter	0
<b>Total</b>	<b>\$ 1,223</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00947291%

Employer's proportionate share at MD 0.00926683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,276,952

**Employer's proportionate share of system NPL/(A) at MD \$ 1,403,803**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,346,019

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 626,080

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,634

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,235)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,449)

**Employer's Total Pension Expense/(Income) \$ 217,950**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,753	\$ 0
Changes of assumptions	\$ 326,381	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,337
Changes in proportionate share	\$ 0	\$ 103,950
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,980	\$ 30,015
Total (prior to post-MD contributions)	\$ 377,114	\$ 196,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,812

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 125,166
2 <sup>nd</sup> Fiscal Year	86,707
3 <sup>rd</sup> Fiscal Year	(43,962)
4 <sup>th</sup> Fiscal Year	5,529
5 <sup>th</sup> Fiscal Year	7,373
Thereafter	0
<b>Total</b>	<b>\$ 180,812</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00273588%  
Employer's proportionate share at MD 0.00272607%

Employer's proportionate share of system NPL/(A) at prior MD \$ 368,798  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 412,964**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 690,140
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 184,177

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,202
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,740
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,198)

**Employer's Total Pension Expense/(Income)** **\$ 94,744**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,048	\$ 0
Changes of assumptions	\$ 96,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,338
Changes in proportionate share	\$ 71,321	\$ 1,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,062	\$ 29,206
Total (prior to post-MD contributions)	\$ 182,444	\$ 49,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,923

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,704
2 <sup>nd</sup> Fiscal Year	49,890
3 <sup>rd</sup> Fiscal Year	9,607
4 <sup>th</sup> Fiscal Year	6,165
5 <sup>th</sup> Fiscal Year	1,558
Thereafter	0
<b>Total</b>	<b>\$ 132,923</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00203360%  
Employer's proportionate share at MD 0.00203011%

Employer's proportionate share of system NPL/(A) at prior MD \$ 274,130  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 307,535**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 513,949
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,157

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,727
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,105
  - 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)** **\$ 67,098**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,461	\$ 0
Changes of assumptions	\$ 71,501	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,656
Changes in proportionate share	\$ 41,980	\$ 6,563
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,997	\$ 24,069
Total (prior to post-MD contributions)	\$ 126,939	\$ 44,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,651

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 46,076
2 <sup>nd</sup> Fiscal Year	36,272
3 <sup>rd</sup> Fiscal Year	(2,649)
4 <sup>th</sup> Fiscal Year	1,487
5 <sup>th</sup> Fiscal Year	1,465
Thereafter	0
<b>Total</b>	<b>\$ 82,651</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00956570%  
Employer's proportionate share at MD 0.00980744%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,289,460  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,485,698**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,482,882
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 662,604

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,539
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (929)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,355)

**Employer's Total Pension Expense/(Income) \$ 281,255**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,539	\$ 0
Changes of assumptions	\$ 345,422	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,973
Changes in proportionate share	\$ 30,823	\$ 32,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,818	\$ 14,800
Total (prior to post-MD contributions)	\$ 444,602	\$ 113,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 331,499

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 179,951
2 <sup>nd</sup> Fiscal Year	127,310
3 <sup>rd</sup> Fiscal Year	(10,423)
4 <sup>th</sup> Fiscal Year	24,751
5 <sup>th</sup> Fiscal Year	9,910
Thereafter	0
<b>Total</b>	<b>\$ 331,499</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00264163%  
Employer's proportionate share at MD 0.00163633%

Employer's proportionate share of system NPL/(A) at prior MD \$ 356,093  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 247,882**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 414,258  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 110,553

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,141  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,912)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,585

**Employer's Total Pension Expense/(Income)** **\$ 25,814**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,432	\$ 0
Changes of assumptions	\$ 57,632	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,007
Changes in proportionate share	\$ 2,727	\$ 101,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,957	\$ 4,914
Total (prior to post-MD contributions)	\$ 88,748	\$ 117,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,935)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,605
2 <sup>nd</sup> Fiscal Year	(673)
3 <sup>rd</sup> Fiscal Year	(22,042)
4 <sup>th</sup> Fiscal Year	(13,203)
5 <sup>th</sup> Fiscal Year	(1,622)
Thereafter	0
<b>Total</b>	<b>\$ -28,935</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00467064%  
Employer's proportionate share at MD 0.00404606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 629,604  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 612,925**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,024,313  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,357

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,037  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,383)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,507

**Employer's Total Pension Expense/(Income)** **\$ 113,161**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,850	\$ 0
Changes of assumptions	\$ 142,504	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,217
Changes in proportionate share	\$ 17,748	\$ 57,889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,105	\$ 3,564
Total (prior to post-MD contributions)	\$ 199,207	\$ 88,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,537

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 71,164
2 <sup>nd</sup> Fiscal Year	48,793
3 <sup>rd</sup> Fiscal Year	(10,289)
4 <sup>th</sup> Fiscal Year	(691)
5 <sup>th</sup> Fiscal Year	1,560
Thereafter	0
<b>Total</b>	<b>\$ 110,537</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12527218%

Employer's proportionate share at MD 0.12576501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,886,737

**Employer's proportionate share of system NPL/(A) at MD \$ 19,051,743**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,839,061

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,496,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,700,054

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (411,212)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 86,786

**Employer's Total Pension Expense/(Income) \$ 3,375,628**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 648,083	\$ 0
Changes of assumptions	\$ 4,429,494	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 846,005
Changes in proportionate share	\$ 40,729	\$ 1,189,976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 405,516	\$ 45,675
Total (prior to post-MD contributions)	\$ 5,523,822	\$ 2,081,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,442,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,064,949
2 <sup>nd</sup> Fiscal Year	1,382,339
3 <sup>rd</sup> Fiscal Year	(363,711)
4 <sup>th</sup> Fiscal Year	235,639
5 <sup>th</sup> Fiscal Year	122,950
Thereafter	0
<b>Total</b>	<b>\$ 3,442,166</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01517129%

Employer's proportionate share at MD 0.01689245%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,045,096

**Employer's proportionate share of system NPL/(A) at MD \$ 2,558,984**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,276,545

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,141,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 496,982

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,319

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,604

**Employer's Total Pension Expense/(Income) \$ 552,905**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,049	\$ 0
Changes of assumptions	\$ 594,959	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,633
Changes in proportionate share	\$ 151,084	\$ 71,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,547	\$ 5,451
Total (prior to post-MD contributions)	\$ 964,639	\$ 190,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 773,952

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 374,953
2 <sup>nd</sup> Fiscal Year	275,635
3 <sup>rd</sup> Fiscal Year	18,499
4 <sup>th</sup> Fiscal Year	79,686
5 <sup>th</sup> Fiscal Year	25,179
Thereafter	0
<b>Total</b>	<b>\$ 773,952</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02733098%  
Employer's proportionate share at MD 0.02703036%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,684,226  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,094,744**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,843,090  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,826,208

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 795,243  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,540  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (49,958)

**Employer's Total Pension Expense/(Income)** **\$ 759,825**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 139,291	\$ 0
Changes of assumptions	\$ 952,020	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 181,830
Changes in proportionate share	\$ 122,101	\$ 81,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 758	\$ 145,762
Total (prior to post-MD contributions)	\$ 1,214,170	\$ 408,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 805,507

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 477,808
2 <sup>nd</sup> Fiscal Year	327,215
3 <sup>rd</sup> Fiscal Year	(53,953)
4 <sup>th</sup> Fiscal Year	34,551
5 <sup>th</sup> Fiscal Year	19,885
Thereafter	0
<b>Total</b>	<b>\$ 805,507</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04224482%  
Employer's proportionate share at MD 0.04300594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,694,618  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,514,833**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,887,517
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,905,541

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,265,251
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,668)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,500)

**Employer's Total Pension Expense/(Income) \$ 1,165,083**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 221,615	\$ 0
Changes of assumptions	\$ 1,514,686	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 289,295
Changes in proportionate share	\$ 62,901	\$ 303,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,735	\$ 39,472
Total (prior to post-MD contributions)	\$ 1,872,937	\$ 632,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,240,516

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 719,056
2 <sup>nd</sup> Fiscal Year	499,659
3 <sup>rd</sup> Fiscal Year	(109,623)
4 <sup>th</sup> Fiscal Year	87,858
5 <sup>th</sup> Fiscal Year	43,567
Thereafter	0
<b>Total</b>	<b>\$ 1,240,516</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00195693%  
Employer's proportionate share at MD 0.00213044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 263,795  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 322,734**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 539,349  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 143,935

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,678  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 137  
○ 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)** **\$ 62,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,978	\$ 0
Changes of assumptions	\$ 75,035	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,331
Changes in proportionate share	\$ 92,379	\$ 62,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,913	\$ 5,016
Total (prior to post-MD contributions)	\$ 188,305	\$ 81,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,451

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,571
2 <sup>nd</sup> Fiscal Year	30,689
3 <sup>rd</sup> Fiscal Year	17,563
4 <sup>th</sup> Fiscal Year	15,004
5 <sup>th</sup> Fiscal Year	2,624
Thereafter	0
<b>Total</b>	<b>\$ 106,451</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00755606%  
Employer's proportionate share at MD 0.00739699%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,018,560  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,120,547**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,872,645  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 499,751

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 217,622  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,122)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,926)

**Employer's Total Pension Expense/(Income)** **\$ 195,574**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,118	\$ 0
Changes of assumptions	\$ 260,525	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,759
Changes in proportionate share	\$ 0	\$ 63,284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,081	\$ 5,605
Total (prior to post-MD contributions)	\$ 307,724	\$ 118,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 189,076

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 119,060
2 <sup>nd</sup> Fiscal Year	81,570
3 <sup>rd</sup> Fiscal Year	(25,253)
4 <sup>th</sup> Fiscal Year	7,700
5 <sup>th</sup> Fiscal Year	5,999
Thereafter	0
<b>Total</b>	<b>\$ 189,076</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07296004%  
Employer's proportionate share at MD 0.07332204%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,835,041  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,107,323**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,562,436  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,953,738

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,157,162  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,193)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,682)

**Employer's Total Pension Expense/(Income)** **\$ 2,070,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 377,838	\$ 0
Changes of assumptions	\$ 2,582,432	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 493,228
Changes in proportionate share	\$ 70,702	\$ 286,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,930	\$ 100,640
Total (prior to post-MD contributions)	\$ 3,093,902	\$ 880,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,213,700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,303,463
2 <sup>nd</sup> Fiscal Year	882,754
3 <sup>rd</sup> Fiscal Year	(158,754)
4 <sup>th</sup> Fiscal Year	122,863
5 <sup>th</sup> Fiscal Year	63,373
Thereafter	0
<b>Total</b>	<b>\$ 2,213,700</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04088109%  
Employer's proportionate share at MD 0.04430447%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,510,786  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,711,544**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,216,257  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,993,271

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,303,454  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 248,508  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,663

**Employer's Total Pension Expense/(Income)** **\$ 1,590,625**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 228,307	\$ 0
Changes of assumptions	\$ 1,560,421	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 298,030
Changes in proportionate share	\$ 857,149	\$ 4,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 123,225	\$ 11,042
Total (prior to post-MD contributions)	\$ 2,769,102	\$ 313,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,455,172

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,127,065
2 <sup>nd</sup> Fiscal Year	870,222
3 <sup>rd</sup> Fiscal Year	193,918
4 <sup>th</sup> Fiscal Year	210,045
5 <sup>th</sup> Fiscal Year	53,921
Thereafter	0
<b>Total</b>	<b>\$ 2,455,172</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00958370%  
Employer's proportionate share at MD 0.00955500%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,291,886  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,447,457**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,418,974  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 645,549

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 281,112  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,922  
○ 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)** **\$ 285,302**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,238	\$ 0
Changes of assumptions	\$ 336,531	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,275
Changes in proportionate share	\$ 103,443	\$ 17,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,753
Total (prior to post-MD contributions)	\$ 489,212	\$ 122,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 366,364

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 188,437
2 <sup>nd</sup> Fiscal Year	148,025
3 <sup>rd</sup> Fiscal Year	4,525
4 <sup>th</sup> Fiscal Year	18,143
5 <sup>th</sup> Fiscal Year	7,234
Thereafter	0
<b>Total</b>	<b>\$ 366,364</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07083796%  
Employer's proportionate share at MD 0.07086270%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,548,984  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 10,734,766**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,939,821  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,787,582

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,084,807  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (172,751)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (114,831)

**Employer's Total Pension Expense/(Income)** **\$ 1,797,225**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 365,165	\$ 0
Changes of assumptions	\$ 2,495,813	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 476,684
Changes in proportionate share	\$ 51,515	\$ 586,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,978	\$ 241,858
Total (prior to post-MD contributions)	\$ 2,935,471	\$ 1,304,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,630,858

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,065,661
2 <sup>nd</sup> Fiscal Year	695,606
3 <sup>rd</sup> Fiscal Year	(266,284)
4 <sup>th</sup> Fiscal Year	77,759
5 <sup>th</sup> Fiscal Year	58,115
Thereafter	0
<b>Total</b>	<b>\$ 1,630,858</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00006210%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,407**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,721  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,196

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,827  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,991)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 680

**Employer's Total Pension Expense/(Income)** **\$ (4,484)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 320	\$ 0
Changes of assumptions	\$ 2,187	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 418
Changes in proportionate share	\$ 5,359	\$ 26,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,316	\$ 1,565
Total (prior to post-MD contributions)	\$ 13,182	\$ 28,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (15,632)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (5,176)
2 <sup>nd</sup> Fiscal Year	(5,556)
3 <sup>rd</sup> Fiscal Year	(5,512)
4 <sup>th</sup> Fiscal Year	127
5 <sup>th</sup> Fiscal Year	485
Thereafter	0
<b>Total</b>	<b>\$ -15,632</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00519732%  
Employer's proportionate share at MD 0.00403152%

Employer's proportionate share of system NPL/(A) at prior MD \$ 700,601  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 610,722**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,020,632  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,375

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,609  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,199)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,421)

**Employer's Total Pension Expense/(Income)** **\$ 71,989**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,775	\$ 0
Changes of assumptions	\$ 141,992	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,120
Changes in proportionate share	\$ 694	\$ 144,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,614	\$ 15,435
Total (prior to post-MD contributions)	\$ 165,075	\$ 187,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,050)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,103
2 <sup>nd</sup> Fiscal Year	12,603
3 <sup>rd</sup> Fiscal Year	(44,272)
4 <sup>th</sup> Fiscal Year	(20,327)
5 <sup>th</sup> Fiscal Year	(1,157)
Thereafter	0
<b>Total</b>	<b>\$ -22,050</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00084616%  
Employer's proportionate share at MD 0.00062528%

Employer's proportionate share of system NPL/(A) at prior MD \$ 114,063  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 94,722**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 158,298  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,245

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,396  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,551)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,448)

**Employer's Total Pension Expense/(Income)** **\$ 10,397**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,222	\$ 0
Changes of assumptions	\$ 22,023	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,206
Changes in proportionate share	\$ 5,942	\$ 25,010
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,242
Total (prior to post-MD contributions)	\$ 31,187	\$ 40,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,271)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,102
2 <sup>nd</sup> Fiscal Year	1,198
3 <sup>rd</sup> Fiscal Year	(8,951)
4 <sup>th</sup> Fiscal Year	(5,107)
5 <sup>th</sup> Fiscal Year	(514)
Thereafter	0
<b>Total</b>	<b>\$ -9,271</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00144811%  
Employer's proportionate share at MD 0.00144906%

Employer's proportionate share of system NPL/(A) at prior MD \$ 195,206  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 219,514**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 366,849  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,900

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,632  
▪ 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) \$ (3,427)

**Employer's Total Pension Expense/(Income)** **\$ 41,458**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,467	\$ 0
Changes of assumptions	\$ 51,036	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,748
Changes in proportionate share	\$ 4,704	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,833
Total (prior to post-MD contributions)	\$ 63,207	\$ 16,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,626

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,669
2 <sup>nd</sup> Fiscal Year	19,371
3 <sup>rd</sup> Fiscal Year	(2,685)
4 <sup>th</sup> Fiscal Year	2,090
5 <sup>th</sup> Fiscal Year	1,182
Thereafter	0
<b>Total</b>	<b>\$ 46,626</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09941515%

Employer's proportionate share at MD 0.08561449%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,401,200

**Employer's proportionate share of system NPL/(A) at MD \$ 12,969,468**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,674,431

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,784,233

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,518,810

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (556,419)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,981)

**Employer's Total Pension Expense/(Income) \$ 1,932,410**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 441,183	\$ 0
Changes of assumptions	\$ 3,015,377	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 575,918
Changes in proportionate share	\$ 43,139	\$ 2,003,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 169,754	\$ 102,271
Total (prior to post-MD contributions)	\$ 3,669,453	\$ 2,681,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 987,692

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,043,244
2 <sup>nd</sup> Fiscal Year	590,067
3 <sup>rd</sup> Fiscal Year	(552,005)
4 <sup>th</sup> Fiscal Year	(121,361)
5 <sup>th</sup> Fiscal Year	27,745
Thereafter	0
<b>Total</b>	<b>\$ 987,692</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02986788%  
Employer's proportionate share at MD 0.03299445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,026,202  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,998,225**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,352,978  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,229,151

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 970,709  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,025  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,760

**Employer's Total Pension Expense/(Income)** **\$ 978,494**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170,025	\$ 0
Changes of assumptions	\$ 1,162,078	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,949
Changes in proportionate share	\$ 389,763	\$ 387,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 99,740	\$ 41,731
Total (prior to post-MD contributions)	\$ 1,821,606	\$ 651,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,170,549

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 634,961
2 <sup>nd</sup> Fiscal Year	451,586
3 <sup>rd</sup> Fiscal Year	(67,446)
4 <sup>th</sup> Fiscal Year	106,657
5 <sup>th</sup> Fiscal Year	44,790
Thereafter	0
<b>Total</b>	<b>\$ 1,170,549</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00041411%  
Employer's proportionate share at MD 0.00038979%

Employer's proportionate share of system NPL/(A) at prior MD \$ 55,822  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 59,048**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 98,680  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,335

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,468  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,505)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 560

**Employer's Total Pension Expense/(Income)** **\$ 6,523**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,009	\$ 0
Changes of assumptions	\$ 13,729	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,622
Changes in proportionate share	\$ 4,342	\$ 16,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,486	\$ 518
Total (prior to post-MD contributions)	\$ 22,566	\$ 19,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,901

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,392
2 <sup>nd</sup> Fiscal Year	371
3 <sup>rd</sup> Fiscal Year	(1,105)
4 <sup>th</sup> Fiscal Year	945
5 <sup>th</sup> Fiscal Year	297
Thereafter	0
<b>Total</b>	<b>\$ 2,901</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00004251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,440**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,762  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,872

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,251  
▪ 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) \$ 536  
**Employer's Total Pension Expense/(Income)** **\$ 2,623**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219	\$ 0
Changes of assumptions	\$ 1,497	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 286
Changes in proportionate share	\$ 3,513	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,602	\$ 0
Total (prior to post-MD contributions)	\$ 6,831	\$ 286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,545

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,180
2 <sup>nd</sup> Fiscal Year	1,838
3 <sup>rd</sup> Fiscal Year	1,134
4 <sup>th</sup> Fiscal Year	1,148
5 <sup>th</sup> Fiscal Year	245
Thereafter	0
<b>Total</b>	<b>\$ 6,545</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00193021%  
Employer's proportionate share at MD 0.00230305%

Employer's proportionate share of system NPL/(A) at prior MD	\$	260,193
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>348,882</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	583,047
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	155,597

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	67,757
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	6,241
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	650

**Employer's Total Pension Expense/(Income) \$ 74,648**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,868	\$ 0
Changes of assumptions	\$ 81,114	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,492
Changes in proportionate share	\$ 40,939	\$ 11,810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,297	\$ 3,210
Total (prior to post-MD contributions)	\$ 138,218	\$ 30,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,706

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 50,429
2 <sup>nd</sup> Fiscal Year	36,590
3 <sup>rd</sup> Fiscal Year	5,179
4 <sup>th</sup> Fiscal Year	12,094
5 <sup>th</sup> Fiscal Year	3,414
Thereafter	0
<b>Total</b>	<b>\$ 107,706</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00068389%  
Employer's proportionate share at MD 0.00066185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 92,189  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 100,262**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 167,556  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,715

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,472  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (797)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (303)

**Employer's Total Pension Expense/(Income)** **\$ 18,372**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,411	\$ 0
Changes of assumptions	\$ 23,311	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,452
Changes in proportionate share	\$ 683	\$ 4,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 377	\$ 634
Total (prior to post-MD contributions)	\$ 27,782	\$ 9,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,476

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,473
2 <sup>nd</sup> Fiscal Year	7,666
3 <sup>rd</sup> Fiscal Year	(1,918)
4 <sup>th</sup> Fiscal Year	737
5 <sup>th</sup> Fiscal Year	517
Thereafter	0
<b>Total</b>	<b>\$ 18,476</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00501680%  
Employer's proportionate share at MD 0.00476721%

Employer's proportionate share of system NPL/(A) at prior MD \$ 676,267  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 722,170**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,206,882  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 322,079

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,253  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,000)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,331

**Employer's Total Pension Expense/(Income)** **\$ 131,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,566	\$ 0
Changes of assumptions	\$ 167,903	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,068
Changes in proportionate share	\$ 0	\$ 32,549
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,631	\$ 10,900
Total (prior to post-MD contributions)	\$ 240,100	\$ 75,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 164,583

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 83,795
2 <sup>nd</sup> Fiscal Year	63,840
3 <sup>rd</sup> Fiscal Year	(3,036)
4 <sup>th</sup> Fiscal Year	14,541
5 <sup>th</sup> Fiscal Year	5,443
Thereafter	0
<b>Total</b>	<b>\$ 164,583</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00152517%  
Employer's proportionate share at MD 0.00165356%

Employer's proportionate share of system NPL/(A) at prior MD \$ 205,593  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 250,493**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 418,620
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,717

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,648
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,160
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,719)

**Employer's Total Pension Expense/(Income)** **\$ 56,089**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,521	\$ 0
Changes of assumptions	\$ 58,239	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,123
Changes in proportionate share	\$ 46,220	\$ 184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,406
Total (prior to post-MD contributions)	\$ 112,980	\$ 33,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,921
2 <sup>nd</sup> Fiscal Year	28,849
3 <sup>rd</sup> Fiscal Year	4,473
4 <sup>th</sup> Fiscal Year	5,493
5 <sup>th</sup> Fiscal Year	1,530
Thereafter	0
<b>Total</b>	<b>\$ 79,267</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01008739%  
Employer's proportionate share at MD 0.00881592%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,359,784  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,335,496**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,231,866  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 595,616

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 259,368  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,625)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,156

**Employer's Total Pension Expense/(Income)** **\$ 243,899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,430	\$ 0
Changes of assumptions	\$ 310,500	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,304
Changes in proportionate share	\$ 0	\$ 144,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,440	\$ 0
Total (prior to post-MD contributions)	\$ 427,370	\$ 204,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 223,179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 150,348
2 <sup>nd</sup> Fiscal Year	100,839
3 <sup>rd</sup> Fiscal Year	(30,147)
4 <sup>th</sup> Fiscal Year	(1,939)
5 <sup>th</sup> Fiscal Year	4,078
Thereafter	0
<b>Total</b>	<b>\$ 223,179</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01693868%

Employer's proportionate share at MD 0.01847395%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,283,340

**Employer's proportionate share of system NPL/(A) at MD \$ 2,798,560**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,676,923

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,248,126

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 543,511

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 84,931

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,380

**Employer's Total Pension Expense/(Income) \$ 670,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,199	\$ 0
Changes of assumptions	\$ 650,660	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,272
Changes in proportionate share	\$ 277,874	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 103,652	\$ 0
Total (prior to post-MD contributions)	\$ 1,127,385	\$ 124,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,003,113

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 474,504
2 <sup>nd</sup> Fiscal Year	359,386
3 <sup>rd</sup> Fiscal Year	60,462
4 <sup>th</sup> Fiscal Year	84,796
5 <sup>th</sup> Fiscal Year	23,965
Thereafter	0
<b>Total</b>	<b>\$ 1,003,113</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00068238%  
Employer's proportionate share at MD 0.00062846%

Employer's proportionate share of system NPL/(A) at prior MD \$ 91,985  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 95,203**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 159,103
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,460

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,490
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,655
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,426

**Employer's Total Pension Expense/(Income)** **\$ 26,571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,239	\$ 0
Changes of assumptions	\$ 22,135	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,228
Changes in proportionate share	\$ 17,809	\$ 14,099
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,549	\$ 0
Total (prior to post-MD contributions)	\$ 58,732	\$ 18,327
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,405

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,804
2 <sup>nd</sup> Fiscal Year	16,683
3 <sup>rd</sup> Fiscal Year	1,781
4 <sup>th</sup> Fiscal Year	1,495
5 <sup>th</sup> Fiscal Year	641
Thereafter	0
<b>Total</b>	<b>\$ 40,405</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00557674%  
Employer's proportionate share at MD 0.00603147%

Employer's proportionate share of system NPL/(A) at prior MD \$ 751,747  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 913,688**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,526,946  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 407,494

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 177,448  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,871)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,511)  
**Employer's Total Pension Expense/(Income)** **\$ 167,066**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,081	\$ 0
Changes of assumptions	\$ 212,431	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,573
Changes in proportionate share	\$ 37,581	\$ 30,170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,910	\$ 10,891
Total (prior to post-MD contributions)	\$ 287,003	\$ 81,634
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 205,369

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 105,848
2 <sup>nd</sup> Fiscal Year	77,469
3 <sup>rd</sup> Fiscal Year	(4,230)
4 <sup>th</sup> Fiscal Year	19,272
5 <sup>th</sup> Fiscal Year	7,009
Thereafter	0
<b>Total</b>	<b>\$ 205,369</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.64370965%  
Employer's proportionate share at MD 0.65964970%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,772,304  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 99,928,241**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,998,969  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,566,844

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,407,142  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 340,933  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,072,909)

**Employer's Total Pension Expense/(Income)** **\$ 18,675,166**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,399,260	\$ 0
Changes of assumptions	\$ 23,233,126	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,437,379
Changes in proportionate share	\$ 3,037,678	\$ 2,316,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,444,817
Total (prior to post-MD contributions)	\$ 29,670,064	\$ 9,198,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,471,692

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,879,388
2 <sup>nd</sup> Fiscal Year	8,487,587
3 <sup>rd</sup> Fiscal Year	(1,587,239)
4 <sup>th</sup> Fiscal Year	1,082,875
5 <sup>th</sup> Fiscal Year	609,083
Thereafter	0
<b>Total</b>	<b>\$ 20,471,692</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01461429%  
Employer's proportionate share at MD 0.01759639%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,970,012  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,665,621**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,454,757  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,188,836

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 517,692  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,259  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,065

**Employer's Total Pension Expense/(Income)** **\$ 546,016**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,676	\$ 0
Changes of assumptions	\$ 619,752	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 118,369
Changes in proportionate share	\$ 246,452	\$ 73,439
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,900	\$ 22,247
Total (prior to post-MD contributions)	\$ 1,028,780	\$ 214,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 814,725

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 365,132
2 <sup>nd</sup> Fiscal Year	278,434
3 <sup>rd</sup> Fiscal Year	39,723
4 <sup>th</sup> Fiscal Year	102,280
5 <sup>th</sup> Fiscal Year	29,156
Thereafter	0
<b>Total</b>	<b>\$ 814,725</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09603517%  
Employer's proportionate share at MD 0.09214701%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,945,577  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,959,058**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,328,224
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,225,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,711,000
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (298,908)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (217,456)

**Employer's Total Pension Expense/(Income) \$ 2,194,636**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 474,845	\$ 0
Changes of assumptions	\$ 3,245,455	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 619,861
Changes in proportionate share	\$ 0	\$ 839,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 109,679	\$ 426,082
Total (prior to post-MD contributions)	\$ 3,829,979	\$ 1,885,079
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,944,900

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,265,558
2 <sup>nd</sup> Fiscal Year	910,397
3 <sup>rd</sup> Fiscal Year	(335,766)
4 <sup>th</sup> Fiscal Year	44,202
5 <sup>th</sup> Fiscal Year	60,509
Thereafter	0
<b>Total</b>	<b>\$ 1,944,900</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02640814%  
Employer's proportionate share at MD 0.02415869%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,559,827  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,659,723**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,116,089
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,632,194

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 710,758
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,597)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,338

**Employer's Total Pension Expense/(Income)** **\$ 641,499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 124,493	\$ 0
Changes of assumptions	\$ 850,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 162,512
Changes in proportionate share	\$ 7,523	\$ 334,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 141,402	\$ 24,587
Total (prior to post-MD contributions)	\$ 1,124,297	\$ 521,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 602,837

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 389,619
2 <sup>nd</sup> Fiscal Year	260,895
3 <sup>rd</sup> Fiscal Year	(81,506)
4 <sup>th</sup> Fiscal Year	16,974
5 <sup>th</sup> Fiscal Year	16,854
Thereafter	0
<b>Total</b>	<b>\$ 602,837</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2519: Home Forward

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.15329650%  
Employer's proportionate share at MD 0.14164116%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,664,426  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 21,456,770**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,858,316  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,569,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,167,136  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (295,357)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (190,998)

**Employer's Total Pension Expense/(Income)** **\$ 3,680,781**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 729,895	\$ 0
Changes of assumptions	\$ 4,988,658	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 952,802
Changes in proportionate share	\$ 104,442	\$ 1,286,608
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 372,892
Total (prior to post-MD contributions)	\$ 5,822,995	\$ 2,612,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,210,693

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,219,958
2 <sup>nd</sup> Fiscal Year	1,511,641
3 <sup>rd</sup> Fiscal Year	(573,736)
4 <sup>th</sup> Fiscal Year	(22,686)
5 <sup>th</sup> Fiscal Year	75,516
Thereafter	0
<b>Total</b>	<b>\$ 3,210,693</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05512170%  
Employer's proportionate share at MD 0.00995832%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,430,426  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,508,554**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,521,079  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 672,798

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 292,978  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (918,526)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,571

**Employer's Total Pension Expense/(Income)** **\$ (600,977)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,317	\$ 0
Changes of assumptions	\$ 350,736	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,988
Changes in proportionate share	\$ 0	\$ 3,813,667
Differences between employer contributions and employer's proportionate share of system contributions	\$ 110,811	\$ 9,611
Total (prior to post-MD contributions)	\$ 512,864	\$ 3,890,266
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,377,402)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (703,319)
2 <sup>nd</sup> Fiscal Year	(753,727)
3 <sup>rd</sup> Fiscal Year	(894,601)
4 <sup>th</sup> Fiscal Year	(859,056)
5 <sup>th</sup> Fiscal Year	(166,699)
Thereafter	0
<b>Total</b>	<b>\$ -3,377,402</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11507678%  
Employer's proportionate share at MD 0.12147563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,512,393  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 18,401,958**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,753,148  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,207,061

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,573,859  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,890  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,806

**Employer's Total Pension Expense/(Income)** **\$ 3,684,555**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 625,980	\$ 0
Changes of assumptions	\$ 4,278,420	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 817,151
Changes in proportionate share	\$ 846,813	\$ 475,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 356,173	\$ 93,618
Total (prior to post-MD contributions)	\$ 6,107,386	\$ 1,386,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,721,227

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,434,936
2 <sup>nd</sup> Fiscal Year	1,842,027
3 <sup>rd</sup> Fiscal Year	(46,840)
4 <sup>th</sup> Fiscal Year	353,901
5 <sup>th</sup> Fiscal Year	137,203
Thereafter	0
<b>Total</b>	<b>\$ 4,721,227</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03846707%  
Employer's proportionate share at MD 0.03691216%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,185,376  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,591,706**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,344,797
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,493,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,085,970
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (112,673)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 90,997

**Employer's Total Pension Expense/(Income)** **\$ 1,064,294**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 190,213	\$ 0
Changes of assumptions	\$ 1,300,061	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 248,303
Changes in proportionate share	\$ 0	\$ 310,405
Differences between employer contributions and employer's proportionate share of system contributions	\$ 288,926	\$ 5,805
Total (prior to post-MD contributions)	\$ 1,779,200	\$ 564,513
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,214,687

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 676,999
2 <sup>nd</sup> Fiscal Year	483,908
3 <sup>rd</sup> Fiscal Year	(48,867)
4 <sup>th</sup> Fiscal Year	70,204
5 <sup>th</sup> Fiscal Year	32,443
Thereafter	0
<b>Total</b>	<b>\$ 1,214,687</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02444806%  
Employer's proportionate share at MD 0.01968243%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,295,608  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,981,629**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,982,865  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,329,772

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 579,064  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (136,561)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,734

**Employer's Total Pension Expense/(Income)** **\$ 456,237**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,426	\$ 0
Changes of assumptions	\$ 693,223	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 132,401
Changes in proportionate share	\$ 25,121	\$ 509,712
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,273	\$ 10,859
Total (prior to post-MD contributions)	\$ 890,043	\$ 652,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 237,071

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 251,706
2 <sup>nd</sup> Fiscal Year	146,290
3 <sup>rd</sup> Fiscal Year	(116,312)
4 <sup>th</sup> Fiscal Year	(45,137)
5 <sup>th</sup> Fiscal Year	524
Thereafter	0
<b>Total</b>	<b>\$ 237,071</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04513831%

Employer's proportionate share at MD 0.04414492%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,084,661

**Employer's proportionate share of system NPL/(A) at MD \$ 6,687,374**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,175,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,982,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,298,760

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,274)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,060)

**Employer's Total Pension Expense/(Income) \$ 1,230,426**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 227,484	\$ 0
Changes of assumptions	\$ 1,554,802	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 296,957
Changes in proportionate share	\$ 19,374	\$ 239,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,274	\$ 40,578
Total (prior to post-MD contributions)	\$ 1,848,934	\$ 577,431
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,271,503

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 768,170
2 <sup>nd</sup> Fiscal Year	522,349
3 <sup>rd</sup> Fiscal Year	(117,751)
4 <sup>th</sup> Fiscal Year	61,545
5 <sup>th</sup> Fiscal Year	37,191
Thereafter	0
<b>Total</b>	<b>\$ 1,271,503</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00185488%

Employer's proportionate share at MD 0.00150996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 250,039

**Employer's proportionate share of system NPL/(A) at MD \$ 228,739**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 382,266

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,015

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,424

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (534)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,194

**Employer's Total Pension Expense/(Income) \$ 48,084**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,781	\$ 0
Changes of assumptions	\$ 53,181	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,157
Changes in proportionate share	\$ 25,024	\$ 31,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,306	\$ 0
Total (prior to post-MD contributions)	\$ 96,292	\$ 41,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,315

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,995
2 <sup>nd</sup> Fiscal Year	22,654
3 <sup>rd</sup> Fiscal Year	(88)
4 <sup>th</sup> Fiscal Year	(466)
5 <sup>th</sup> Fiscal Year	220
Thereafter	0
<b>Total</b>	<b>\$ 54,315</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00330896%

Employer's proportionate share at MD 0.00302112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 446,049

**Employer's proportionate share of system NPL/(A) at MD \$ 457,660**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 764,836

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 204,111

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,882

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,402)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,947)

**Employer's Total Pension Expense/(Income) \$ 25,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,568	\$ 0
Changes of assumptions	\$ 106,405	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,323
Changes in proportionate share	\$ 0	\$ 74,407
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 89,343
Total (prior to post-MD contributions)	\$ 121,973	\$ 184,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (62,100)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,813)
2 <sup>nd</sup> Fiscal Year	(9,126)
3 <sup>rd</sup> Fiscal Year	(37,760)
4 <sup>th</sup> Fiscal Year	(12,340)
5 <sup>th</sup> Fiscal Year	(59)
Thereafter	0
<b>Total</b>	<b>\$ -62,100</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03631538%  
Employer's proportionate share at MD 0.03311952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,895,327  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,017,171**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,384,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,237,600

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 974,389
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (103,338)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,285

**Employer's Total Pension Expense/(Income)** **\$ 893,336**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170,669	\$ 0
Changes of assumptions	\$ 1,166,483	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 222,791
Changes in proportionate share	\$ 19,129	\$ 404,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164,880	\$ 34,977
Total (prior to post-MD contributions)	\$ 1,521,161	\$ 662,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 858,675

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 552,121
2 <sup>nd</sup> Fiscal Year	376,159
3 <sup>rd</sup> Fiscal Year	(100,714)
4 <sup>th</sup> Fiscal Year	12,027
5 <sup>th</sup> Fiscal Year	19,082
Thereafter	0
<b>Total</b>	<b>\$ 858,675</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01725635%  
Employer's proportionate share at MD 0.01553603%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,326,163  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,353,504**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,933,150  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,049,636

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 457,076  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (157,211)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,359

**Employer's Total Pension Expense/(Income)** **\$ 362,224**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,059	\$ 0
Changes of assumptions	\$ 547,185	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 104,509
Changes in proportionate share	\$ 0	\$ 462,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 173,428	\$ 0
Total (prior to post-MD contributions)	\$ 800,672	\$ 567,062
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 233,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 195,999
2 <sup>nd</sup> Fiscal Year	105,869
3 <sup>rd</sup> Fiscal Year	(83,814)
4 <sup>th</sup> Fiscal Year	4,891
5 <sup>th</sup> Fiscal Year	10,665
Thereafter	0
<b>Total</b>	<b>\$ 233,610</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 957

**Employer's Total Pension Expense/(Income) \$ 957**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,108	\$ 0
Total (prior to post-MD contributions)	\$ 1,108	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,108

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 789
2 <sup>nd</sup> Fiscal Year	234
3 <sup>rd</sup> Fiscal Year	38
4 <sup>th</sup> Fiscal Year	38
5 <sup>th</sup> Fiscal Year	9
Thereafter	0
<b>Total</b>	<b>\$ 1,108</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00207380%  
Employer's proportionate share at MD 0.00383660%

Employer's proportionate share of system NPL/(A) at prior MD \$ 279,549  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 581,194**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 971,286  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 259,206

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 112,874  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 487  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,012

**Employer's Total Pension Expense/(Income)** **\$ 120,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,770	\$ 0
Changes of assumptions	\$ 135,127	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,808
Changes in proportionate share	\$ 146,396	\$ 114,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,241	\$ 7,837
Total (prior to post-MD contributions)	\$ 322,534	\$ 147,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 174,883

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 79,472
2 <sup>nd</sup> Fiscal Year	56,061
3 <sup>rd</sup> Fiscal Year	(1,882)
4 <sup>th</sup> Fiscal Year	31,254
5 <sup>th</sup> Fiscal Year	9,978
Thereafter	0
<b>Total</b>	<b>\$ 174,883</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00216114%

Employer's proportionate share at MD 0.00312131%

Employer's proportionate share of system NPL/(A) at prior MD \$ 291,322

**Employer's proportionate share of system NPL/(A) at MD \$ 472,837**

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,880

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 91,830

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,265

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,377)

**Employer's Total Pension Expense/(Income) \$ 87,718**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,085	\$ 0
Changes of assumptions	\$ 109,934	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,997
Changes in proportionate share	\$ 80,199	\$ 52,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 780	\$ 17,802
Total (prior to post-MD contributions)	\$ 206,998	\$ 91,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,379

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 55,362
2 <sup>nd</sup> Fiscal Year	38,852
3 <sup>rd</sup> Fiscal Year	(3,104)
4 <sup>th</sup> Fiscal Year	18,230
5 <sup>th</sup> Fiscal Year	6,038
Thereafter	0
<b>Total</b>	<b>\$ 115,379</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00198504%  
Employer's proportionate share at MD 0.00156851%

Employer's proportionate share of system NPL/(A) at prior MD	\$	267,584
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>237,609</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	397,089
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	105,971

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	46,146
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(9,948)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(2,458)

**Employer's Total Pension Expense/(Income) \$ 33,740**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,083	\$ 0
Changes of assumptions	\$ 55,244	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,551
Changes in proportionate share	\$ 70,967	\$ 93,147
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,661	\$ 8,874
Total (prior to post-MD contributions)	\$ 139,955	\$ 112,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,383

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,108
2 <sup>nd</sup> Fiscal Year	8,094
3 <sup>rd</sup> Fiscal Year	1,588
4 <sup>th</sup> Fiscal Year	766
5 <sup>th</sup> Fiscal Year	(175)
Thereafter	0
<b>Total</b>	<b>\$ 27,383</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00590320%

Employer's proportionate share at MD 0.00591105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 795,754

**Employer's proportionate share of system NPL/(A) at MD \$ 895,446**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,496,460

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 399,359

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 173,905

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,192)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,638

**Employer's Total Pension Expense/(Income) \$ 165,351**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,460	\$ 0
Changes of assumptions	\$ 208,190	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,763
Changes in proportionate share	\$ 2,358	\$ 38,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,663	\$ 7,223
Total (prior to post-MD contributions)	\$ 279,671	\$ 85,490
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 194,181

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,266
2 <sup>nd</sup> Fiscal Year	73,848
3 <sup>rd</sup> Fiscal Year	(5,985)
4 <sup>th</sup> Fiscal Year	15,906
5 <sup>th</sup> Fiscal Year	6,146
Thereafter	0
<b>Total</b>	<b>\$ 194,181</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00213673%  
Employer's proportionate share at MD 0.00294943%

Employer's proportionate share of system NPL/(A) at prior MD \$ 288,032  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 446,800**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 746,687
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 199,268

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 86,773
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,739)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,936

**Employer's Total Pension Expense/(Income)** **\$ 94,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,199	\$ 0
Changes of assumptions	\$ 103,880	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,840
Changes in proportionate share	\$ 77,068	\$ 76,479
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,575	\$ 1,555
Total (prior to post-MD contributions)	\$ 227,722	\$ 97,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 129,848

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 63,033
2 <sup>nd</sup> Fiscal Year	41,071
3 <sup>rd</sup> Fiscal Year	(1,628)
4 <sup>th</sup> Fiscal Year	20,766
5 <sup>th</sup> Fiscal Year	6,607
Thereafter	0
<b>Total</b>	<b>\$ 129,848</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08216137%  
Employer's proportionate share at MD 0.07462712%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,075,384  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,305,026**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,892,834  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,041,911

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,195,558  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (145,564)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,015)

**Employer's Total Pension Expense/(Income)** **\$ 2,013,979**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 384,563	\$ 0
Changes of assumptions	\$ 2,628,397	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 502,007
Changes in proportionate share	\$ 49,413	\$ 713,988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,009	\$ 100,542
Total (prior to post-MD contributions)	\$ 3,087,382	\$ 1,316,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,770,845

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,236,392
2 <sup>nd</sup> Fiscal Year	816,760
3 <sup>rd</sup> Fiscal Year	(290,858)
4 <sup>th</sup> Fiscal Year	(25,783)
5 <sup>th</sup> Fiscal Year	34,335
Thereafter	0
<b>Total</b>	<b>\$ 1,770,845</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01151580%  
Employer's proportionate share at MD 0.01046768%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,552,334  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,585,716**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,650,030  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 707,211

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 307,963  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,707)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,024

**Employer's Total Pension Expense/(Income)** **\$ 318,280**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,941	\$ 0
Changes of assumptions	\$ 368,676	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,415
Changes in proportionate share	\$ 73,337	\$ 116,831
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,967	\$ 3,551
Total (prior to post-MD contributions)	\$ 548,921	\$ 190,797
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 358,124

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 207,949
2 <sup>nd</sup> Fiscal Year	142,665
3 <sup>rd</sup> Fiscal Year	(11,474)
4 <sup>th</sup> Fiscal Year	12,292
5 <sup>th</sup> Fiscal Year	6,692
Thereafter	0
<b>Total</b>	<b>\$ 358,124</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00289010%  
Employer's proportionate share at MD 0.00250576%

Employer's proportionate share of system NPL/(A) at prior MD \$ 389,587  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 379,590**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 634,366
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 169,293

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 73,720
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,498)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,444

**Employer's Total Pension Expense/(Income)** **\$ 60,666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,913	\$ 0
Changes of assumptions	\$ 88,254	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,856
Changes in proportionate share	\$ 0	\$ 126,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,962	\$ 0
Total (prior to post-MD contributions)	\$ 174,129	\$ 143,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,712

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33,054
2 <sup>nd</sup> Fiscal Year	14,359
3 <sup>rd</sup> Fiscal Year	(18,716)
4 <sup>th</sup> Fiscal Year	43
5 <sup>th</sup> Fiscal Year	1,971
Thereafter	0
<b>Total</b>	<b>\$ 30,712</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01231535%  
Employer's proportionate share at MD 0.01224134%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,660,114  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,854,402**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,099,056
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 827,042

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 360,145
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,264)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,276

**Employer's Total Pension Expense/(Income) \$ 368,157**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,081	\$ 0
Changes of assumptions	\$ 431,145	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 82,346
Changes in proportionate share	\$ 52,742	\$ 52,455
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,180	\$ 151
Total (prior to post-MD contributions)	\$ 609,148	\$ 134,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 474,196

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 240,764
2 <sup>nd</sup> Fiscal Year	179,800
3 <sup>rd</sup> Fiscal Year	5,820
4 <sup>th</sup> Fiscal Year	35,510
5 <sup>th</sup> Fiscal Year	12,303
Thereafter	0
<b>Total</b>	<b>\$ 474,196</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01248734%  
Employer's proportionate share at MD 0.01120634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,683,298  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,697,613**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,837,032  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 757,116

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,695  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,901)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 68,385

**Employer's Total Pension Expense/(Income)** **\$ 317,179**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,748	\$ 0
Changes of assumptions	\$ 394,692	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,384
Changes in proportionate share	\$ 14,108	\$ 246,795
Differences between employer contributions and employer's proportionate share of system contributions	\$ 149,396	\$ 0
Total (prior to post-MD contributions)	\$ 615,944	\$ 322,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 293,765

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 192,151
2 <sup>nd</sup> Fiscal Year	112,397
3 <sup>rd</sup> Fiscal Year	(28,761)
4 <sup>th</sup> Fiscal Year	10,908
5 <sup>th</sup> Fiscal Year	7,070
Thereafter	0
<b>Total</b>	<b>\$ 293,765</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00230820%  
Employer's proportionate share at MD 0.00221519%

Employer's proportionate share of system NPL/(A) at prior MD	\$	311,146
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>335,572</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	560,804
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	149,661

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	65,172
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(7,050)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	8,476

**Employer's Total Pension Expense/(Income)** **\$ 66,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,415	\$ 0
Changes of assumptions	\$ 78,020	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,901
Changes in proportionate share	\$ 901	\$ 24,377
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,224	\$ 28
Total (prior to post-MD contributions)	\$ 117,560	\$ 39,306
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 78,254

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 43,386
2 <sup>nd</sup> Fiscal Year	30,372
3 <sup>rd</sup> Fiscal Year	(2,549)
4 <sup>th</sup> Fiscal Year	4,931
5 <sup>th</sup> Fiscal Year	2,114
Thereafter	0
<b>Total</b>	<b>\$ 78,254</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00067093%  
Employer's proportionate share at MD 0.00094757%

Employer's proportionate share of system NPL/(A) at prior MD	\$	90,442
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>143,544</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	239,890
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	64,019

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	27,878
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	5,691
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	948

**Employer's Total Pension Expense/(Income) \$ **34,517****

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,883	\$ 0
Changes of assumptions	\$ 33,374	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,374
Changes in proportionate share	\$ 23,460	\$ 220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,016	\$ 89
Total (prior to post-MD contributions)	\$ 63,733	\$ 6,683
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,050

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,519
2 <sup>nd</sup> Fiscal Year	18,831
3 <sup>rd</sup> Fiscal Year	4,456
4 <sup>th</sup> Fiscal Year	7,314
5 <sup>th</sup> Fiscal Year	1,930
Thereafter	0
<b>Total</b>	<b>\$ 57,050</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04358174%  
Employer's proportionate share at MD 0.04497503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,874,835  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,813,125**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,386,018
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,038,575

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,323,182
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,812
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (85,001)

**Employer's Total Pension Expense/(Income) \$ 1,258,993**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 231,762	\$ 0
Changes of assumptions	\$ 1,584,039	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 302,541
Changes in proportionate share	\$ 339,948	\$ 167,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 180,964
Total (prior to post-MD contributions)	\$ 2,155,749	\$ 650,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,505,144

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 799,149
2 <sup>nd</sup> Fiscal Year	581,762
3 <sup>rd</sup> Fiscal Year	(24,211)
4 <sup>th</sup> Fiscal Year	107,312
5 <sup>th</sup> Fiscal Year	41,131
Thereafter	0
<b>Total</b>	<b>\$ 1,505,144</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00853871%  
Employer's proportionate share at MD 0.01000102%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,151,021  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,515,023**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,531,889  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 675,683

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 294,234  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 95,379  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,655)

**Employer's Total Pension Expense/(Income)** **\$ 338,958**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,537	\$ 0
Changes of assumptions	\$ 352,240	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 67,276
Changes in proportionate share	\$ 291,912	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 145,212
Total (prior to post-MD contributions)	\$ 695,689	\$ 212,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 483,201

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 235,442
2 <sup>nd</sup> Fiscal Year	177,087
3 <sup>rd</sup> Fiscal Year	21,095
4 <sup>th</sup> Fiscal Year	38,062
5 <sup>th</sup> Fiscal Year	11,514
Thereafter	0
<b>Total</b>	<b>\$ 483,201</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03201644%  
Employer's proportionate share at MD 0.03000636%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,315,828  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,545,568**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,596,503
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,027,271

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 882,798
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (530)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,576

**Employer's Total Pension Expense/(Income) \$ 891,844**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 154,627	\$ 0
Changes of assumptions	\$ 1,056,836	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 201,849
Changes in proportionate share	\$ 237,461	\$ 267,372
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,443	\$ 29,358
Total (prior to post-MD contributions)	\$ 1,554,367	\$ 498,579
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,055,788

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 579,688
2 <sup>nd</sup> Fiscal Year	410,792
3 <sup>rd</sup> Fiscal Year	(12,731)
4 <sup>th</sup> Fiscal Year	55,244
5 <sup>th</sup> Fiscal Year	22,795
Thereafter	0
<b>Total</b>	<b>\$ 1,055,788</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00334331%

Employer's proportionate share at MD 0.00320950%

Employer's proportionate share of system NPL/(A) at prior MD \$ 450,679

**Employer's proportionate share of system NPL/(A) at MD \$ 486,197**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 812,527

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 216,838

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,425

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (704)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,964)

**Employer's Total Pension Expense/(Income) \$ 89,757**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,539	\$ 0
Changes of assumptions	\$ 113,040	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,590
Changes in proportionate share	\$ 17,738	\$ 23,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,391	\$ 8,242
Total (prior to post-MD contributions)	\$ 156,708	\$ 52,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 103,851

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 56,994
2 <sup>nd</sup> Fiscal Year	40,522
3 <sup>rd</sup> Fiscal Year	(3,156)
4 <sup>th</sup> Fiscal Year	6,713
5 <sup>th</sup> Fiscal Year	2,777
Thereafter	0
<b>Total</b>	<b>\$ 103,851</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2562: Wy'East Fire District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00052762%  
Employer's proportionate share at MD 0.00050111%

Employer's proportionate share of system NPL/(A) at prior MD \$ 71,123  
**Employer's proportionate share of system NPL/(A) at MD \$ 75,912**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,863
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,856

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,743
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,048)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,389

**Employer's Total Pension Expense/(Income) \$ 5,084**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,582	\$ 0
Changes of assumptions	\$ 17,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,371
Changes in proportionate share	\$ 1,239	\$ 44,907
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,388	\$ 1,042
Total (prior to post-MD contributions)	\$ 52,858	\$ 49,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,538

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (90)
2 <sup>nd</sup> Fiscal Year	(2,956)
3 <sup>rd</sup> Fiscal Year	417
4 <sup>th</sup> Fiscal Year	5,048
5 <sup>th</sup> Fiscal Year	1,120
Thereafter	0
<b>Total</b>	<b>\$ 3,538</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01949584%

Employer's proportionate share at MD 0.01995933%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,628,047

**Employer's proportionate share of system NPL/(A) at MD \$ 3,023,576**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,052,966

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,348,480

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 587,211

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,243)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,766

**Employer's Total Pension Expense/(Income) \$ 603,734**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,853	\$ 0
Changes of assumptions	\$ 702,976	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 134,264
Changes in proportionate share	\$ 41,796	\$ 62,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,788	\$ 5,458
Total (prior to post-MD contributions)	\$ 931,413	\$ 202,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 729,095

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 393,864
2 <sup>nd</sup> Fiscal Year	279,653
3 <sup>rd</sup> Fiscal Year	(16,992)
4 <sup>th</sup> Fiscal Year	51,794
5 <sup>th</sup> Fiscal Year	20,777
Thereafter	0
<b>Total</b>	<b>\$ 729,095</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00407524%  
Employer's proportionate share at MD 0.00450898%

Employer's proportionate share of system NPL/(A) at prior MD \$ 549,344  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 683,051**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,141,507  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 304,633

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,656  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,313  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,963)

**Employer's Total Pension Expense/(Income)** **\$ 146,006**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,235	\$ 0
Changes of assumptions	\$ 158,808	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,331
Changes in proportionate share	\$ 84,025	\$ 7,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 45,578
Total (prior to post-MD contributions)	\$ 266,068	\$ 83,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 182,400

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 99,209
2 <sup>nd</sup> Fiscal Year	71,563
3 <sup>rd</sup> Fiscal Year	(4,683)
4 <sup>th</sup> Fiscal Year	11,372
5 <sup>th</sup> Fiscal Year	4,939
Thereafter	0
<b>Total</b>	<b>\$ 182,400</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00222089%  
Employer's proportionate share at MD 0.00131380%

Employer's proportionate share of system NPL/(A) at prior MD \$ 299,377  
**Employer's proportionate share of system NPL/(A) at MD \$ 199,023**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 332,606
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,762

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,652
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,849)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,739

**Employer's Total Pension Expense/(Income) \$ 19,542**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,770	\$ 0
Changes of assumptions	\$ 46,273	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,838
Changes in proportionate share	\$ 0	\$ 85,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,994	\$ 716
Total (prior to post-MD contributions)	\$ 63,037	\$ 95,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (32,346)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,889
2 <sup>nd</sup> Fiscal Year	(1,093)
3 <sup>rd</sup> Fiscal Year	(20,014)
4 <sup>th</sup> Fiscal Year	(14,878)
5 <sup>th</sup> Fiscal Year	(2,250)
Thereafter	0
<b>Total</b>	<b>\$ -32,346</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01560444%  
Employer's proportionate share at MD 0.01482870%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,103,484  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,246,353**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,754,080  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,001,847

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 436,266  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,360  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 63,605  
**Employer's Total Pension Expense/(Income)** **\$ 560,231**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,414	\$ 0
Changes of assumptions	\$ 522,273	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 99,751
Changes in proportionate share	\$ 202,309	\$ 68,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 178,491	\$ 0
Total (prior to post-MD contributions)	\$ 979,487	\$ 168,528
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 810,959

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 403,999
2 <sup>nd</sup> Fiscal Year	313,485
3 <sup>rd</sup> Fiscal Year	37,781
4 <sup>th</sup> Fiscal Year	41,741
5 <sup>th</sup> Fiscal Year	13,953
Thereafter	0
<b>Total</b>	<b>\$ 810,959</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03224289%

Employer's proportionate share at MD 0.02395770%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,346,354

**Employer's proportionate share of system NPL/(A) at MD \$ 3,629,276**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,065,206

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,618,615

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 704,845

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (221,600)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,426

**Employer's Total Pension Expense/(Income) \$ 535,671**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,457	\$ 0
Changes of assumptions	\$ 843,800	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 161,160
Changes in proportionate share	\$ 12,133	\$ 813,031
Differences between employer contributions and employer's proportionate share of system contributions	\$ 181,645	\$ 14,069
Total (prior to post-MD contributions)	\$ 1,161,035	\$ 988,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 172,775

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 287,654
2 <sup>nd</sup> Fiscal Year	170,370
3 <sup>rd</sup> Fiscal Year	(167,934)
4 <sup>th</sup> Fiscal Year	(106,421)
5 <sup>th</sup> Fiscal Year	(10,894)
Thereafter	0
<b>Total</b>	<b>\$ 172,775</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00324460%  
Employer's proportionate share at MD 0.00296931%

Employer's proportionate share of system NPL/(A) at prior MD \$ 437,373  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 449,811**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 751,720  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 200,611

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 87,358  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,228)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,574

**Employer's Total Pension Expense/(Income)** **\$ 86,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,301	\$ 0
Changes of assumptions	\$ 104,580	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,974
Changes in proportionate share	\$ 7,174	\$ 70,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,960	\$ 0
Total (prior to post-MD contributions)	\$ 183,015	\$ 90,594
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 92,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 55,497
2 <sup>nd</sup> Fiscal Year	38,830
3 <sup>rd</sup> Fiscal Year	(9,685)
4 <sup>th</sup> Fiscal Year	4,752
5 <sup>th</sup> Fiscal Year	3,027
Thereafter	0
<b>Total</b>	<b>\$ 92,421</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00362602%  
Employer's proportionate share at MD 0.00407845%

Employer's proportionate share of system NPL/(A) at prior MD \$ 488,789  
**Employer's proportionate share of system NPL/(A) at MD \$ 617,831**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,032,513
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 275,546

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,990
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,881
  - 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) \$ 133,698**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,017	\$ 0
Changes of assumptions	\$ 143,645	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,435
Changes in proportionate share	\$ 67,936	\$ 11,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,818	\$ 2,019
Total (prior to post-MD contributions)	\$ 242,416	\$ 40,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 201,543

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 92,377
2 <sup>nd</sup> Fiscal Year	75,753
3 <sup>rd</sup> Fiscal Year	9,133
4 <sup>th</sup> Fiscal Year	18,517
5 <sup>th</sup> Fiscal Year	5,763
Thereafter	0
<b>Total</b>	<b>\$ 201,543</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00325644%

Employer's proportionate share at MD 0.00504267%

Employer's proportionate share of system NPL/(A) at prior MD \$ 438,969

**Employer's proportionate share of system NPL/(A) at MD \$ 763,898**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,276,618

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 340,690

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,357

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,039)

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

**Employer's Total Pension Expense/(Income) \$ 133,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,986	\$ 0
Changes of assumptions	\$ 177,605	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,921
Changes in proportionate share	\$ 211,204	\$ 162,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,118	\$ 20,868
Total (prior to post-MD contributions)	\$ 438,913	\$ 216,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 222,014

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 80,974
2 <sup>nd</sup> Fiscal Year	54,263
3 <sup>rd</sup> Fiscal Year	27,117
4 <sup>th</sup> Fiscal Year	48,649
5 <sup>th</sup> Fiscal Year	11,010
Thereafter	0
<b>Total</b>	<b>\$ 222,014</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00151424%  
Employer's proportionate share at MD 0.00079926%

Employer's proportionate share of system NPL/(A) at prior MD \$ 204,120  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 121,077**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 202,343  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 53,999

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,515  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,515)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,582

**Employer's Total Pension Expense/(Income)** **\$ (2,418)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,119	\$ 0
Changes of assumptions	\$ 28,150	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,377
Changes in proportionate share	\$ 18,620	\$ 129,075
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,977	\$ 10,944
Total (prior to post-MD contributions)	\$ 81,866	\$ 145,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (63,530)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,337)
2 <sup>nd</sup> Fiscal Year	(12,883)
3 <sup>rd</sup> Fiscal Year	(27,559)
4 <sup>th</sup> Fiscal Year	(12,000)
5 <sup>th</sup> Fiscal Year	(750)
Thereafter	0
<b>Total</b>	<b>\$ -63,530</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00409740%  
Employer's proportionate share at MD 0.00449205%

Employer's proportionate share of system NPL/(A) at prior MD \$ 552,331  
**Employer's proportionate share of system NPL/(A) at MD \$ 680,486**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,137,221
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 303,489

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,158
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,395
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,074)

**Employer's Total Pension Expense/(Income) \$ 135,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,148	\$ 0
Changes of assumptions	\$ 158,212	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,217
Changes in proportionate share	\$ 35,578	\$ 16,925
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,068	\$ 9,450
Total (prior to post-MD contributions)	\$ 226,006	\$ 56,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 169,414

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 88,827
2 <sup>nd</sup> Fiscal Year	63,760
3 <sup>rd</sup> Fiscal Year	(2,539)
4 <sup>th</sup> Fiscal Year	14,121
5 <sup>th</sup> Fiscal Year	5,244
Thereafter	0
<b>Total</b>	<b>\$ 169,414</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00665989%  
Employer's proportionate share at MD 0.01072298%

Employer's proportionate share of system NPL/(A) at prior MD \$ 897,756  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,624,390**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,714,663  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 724,459

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 315,474  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 95,487  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,140

**Employer's Total Pension Expense/(Income)** **\$ 416,101**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,257	\$ 0
Changes of assumptions	\$ 377,668	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,132
Changes in proportionate share	\$ 379,273	\$ 12,086
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,652	\$ 1,947
Total (prior to post-MD contributions)	\$ 833,850	\$ 86,165
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 747,685

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 304,388
2 <sup>nd</sup> Fiscal Year	244,516
3 <sup>rd</sup> Fiscal Year	72,069
4 <sup>th</sup> Fiscal Year	101,095
5 <sup>th</sup> Fiscal Year	25,615
Thereafter	0
<b>Total</b>	<b>\$ 747,685</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02250846%

Employer's proportionate share at MD 0.02732432%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,034,149

**Employer's proportionate share of system NPL/(A) at MD \$ 4,139,275**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,917,510

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,846,069

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 803,892

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,668

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,006)

**Employer's Total Pension Expense/(Income) \$ 831,554**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 140,806	\$ 0
Changes of assumptions	\$ 962,373	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 183,807
Changes in proportionate share	\$ 398,962	\$ 163,728
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,003	\$ 35,267
Total (prior to post-MD contributions)	\$ 1,540,144	\$ 382,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,157,342

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 550,082
2 <sup>nd</sup> Fiscal Year	408,845
3 <sup>rd</sup> Fiscal Year	20,181
4 <sup>th</sup> Fiscal Year	135,531
5 <sup>th</sup> Fiscal Year	42,703
Thereafter	0
<b>Total</b>	<b>\$ 1,157,342</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05738374%

Employer's proportionate share at MD 0.04684115%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,735,350

**Employer's proportionate share of system NPL/(A) at MD \$ 7,095,817**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,858,451

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,164,653

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,378,084

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (345,918)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 494,845

**Employer's Total Pension Expense/(Income) \$ 1,527,011**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 241,378	\$ 0
Changes of assumptions	\$ 1,649,764	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 315,094
Changes in proportionate share	\$ 9,612	\$ 1,183,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 826,100	\$ 13,777
Total (prior to post-MD contributions)	\$ 2,726,854	\$ 1,511,947
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,214,907

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 911,369
2 <sup>nd</sup> Fiscal Year	471,510
3 <sup>rd</sup> Fiscal Year	(169,296)
4 <sup>th</sup> Fiscal Year	(17,177)
5 <sup>th</sup> Fiscal Year	18,502
Thereafter	0
<b>Total</b>	<b>\$ 1,214,907</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00286924%  
Employer's proportionate share at MD 0.00268032%

Employer's proportionate share of system NPL/(A) at prior MD	\$	386,775
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>406,033</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	678,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	181,086

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	78,856
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(10,696)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(7,413)

**Employer's Total Pension Expense/(Income)** **\$ 60,747**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,812	\$ 0
Changes of assumptions	\$ 94,402	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,030
Changes in proportionate share	\$ 5,902	\$ 47,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 13,999
Total (prior to post-MD contributions)	\$ 114,116	\$ 79,162
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,954

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33,240
2 <sup>nd</sup> Fiscal Year	18,566
3 <sup>rd</sup> Fiscal Year	(16,894)
4 <sup>th</sup> Fiscal Year	(1,434)
5 <sup>th</sup> Fiscal Year	1,476
Thereafter	0
<b>Total</b>	<b>\$ 34,954</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00693821%  
Employer's proportionate share at MD 0.00695339%

Employer's proportionate share of system NPL/(A) at prior MD \$ 935,273  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,053,347**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,760,342  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 469,781

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 204,571  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,885)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,102

**Employer's Total Pension Expense/(Income)** **\$ 193,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,832	\$ 0
Changes of assumptions	\$ 244,901	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,775
Changes in proportionate share	\$ 1,254	\$ 53,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,569	\$ 8,988
Total (prior to post-MD contributions)	\$ 345,556	\$ 109,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 236,540

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 122,352
2 <sup>nd</sup> Fiscal Year	88,164
3 <sup>rd</sup> Fiscal Year	(3,295)
4 <sup>th</sup> Fiscal Year	21,642
5 <sup>th</sup> Fiscal Year	7,677
Thereafter	0
<b>Total</b>	<b>\$ 236,540</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00356980%  
Employer's proportionate share at MD 0.00346975%

Employer's proportionate share of system NPL/(A) at prior MD \$ 481,210  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 525,621**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 878,413  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 234,421

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,081  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,332)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,800

**Employer's Total Pension Expense/(Income)** **\$ 115,549**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,880	\$ 0
Changes of assumptions	\$ 122,206	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,341
Changes in proportionate share	\$ 7,387	\$ 22,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,443	\$ 0
Total (prior to post-MD contributions)	\$ 189,916	\$ 45,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,228

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 78,056
2 <sup>nd</sup> Fiscal Year	55,960
3 <sup>rd</sup> Fiscal Year	(1,071)
4 <sup>th</sup> Fiscal Year	7,950
5 <sup>th</sup> Fiscal Year	3,334
Thereafter	0
<b>Total</b>	<b>\$ 144,228</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00170731%  
Employer's proportionate share at MD 0.00263301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 230,146  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 398,866**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 666,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 177,890

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,464
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,166
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,601)

**Employer's Total Pension Expense/(Income)** **\$ 74,029**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,568	\$ 0
Changes of assumptions	\$ 92,736	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,712
Changes in proportionate share	\$ 79,562	\$ 51,412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,113	\$ 14,060
Total (prior to post-MD contributions)	\$ 189,979	\$ 83,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,795

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 46,786
2 <sup>nd</sup> Fiscal Year	32,778
3 <sup>rd</sup> Fiscal Year	2,471
4 <sup>th</sup> Fiscal Year	19,202
5 <sup>th</sup> Fiscal Year	5,557
Thereafter	0
<b>Total</b>	<b>\$ 106,795</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01059883%  
Employer's proportionate share at MD 0.01157801%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,428,726  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,753,916**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,931,125
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 782,226

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 340,629
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 58,393
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,789)

**Employer's Total Pension Expense/(Income) \$ 393,233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,663	\$ 0
Changes of assumptions	\$ 407,782	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,884
Changes in proportionate share	\$ 209,764	\$ 66,689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,546	\$ 20,602
Total (prior to post-MD contributions)	\$ 684,755	\$ 165,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 519,580

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 272,109
2 <sup>nd</sup> Fiscal Year	202,600
3 <sup>rd</sup> Fiscal Year	(5,281)
4 <sup>th</sup> Fiscal Year	35,673
5 <sup>th</sup> Fiscal Year	14,479
Thereafter	0
<b>Total</b>	<b>\$ 519,580</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00484003%  
Employer's proportionate share at MD 0.00554739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 652,438  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 840,357**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,404,395  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 374,789

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 163,206  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,983)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,253

**Employer's Total Pension Expense/(Income)** **\$ 150,476**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,586	\$ 0
Changes of assumptions	\$ 195,381	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,317
Changes in proportionate share	\$ 60,884	\$ 142,928
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53,569	\$ 1,053
Total (prior to post-MD contributions)	\$ 338,420	\$ 181,298
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,508
2 <sup>nd</sup> Fiscal Year	57,994
3 <sup>rd</sup> Fiscal Year	(21,300)
4 <sup>th</sup> Fiscal Year	20,204
5 <sup>th</sup> Fiscal Year	8,717
Thereafter	0
<b>Total</b>	<b>\$ 157,122</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05411386%

Employer's proportionate share at MD 0.04946503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,294,569

**Employer's proportionate share of system NPL/(A) at MD \$ 7,493,301**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,522,721

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,341,926

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,455,280

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,164)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50,178

**Employer's Total Pension Expense/(Income) \$ 1,370,294**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 254,900	\$ 0
Changes of assumptions	\$ 1,742,178	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 332,745
Changes in proportionate share	\$ 41,859	\$ 600,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 186,437	\$ 12,508
Total (prior to post-MD contributions)	\$ 2,225,374	\$ 945,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,279,750

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 851,864
2 <sup>nd</sup> Fiscal Year	556,675
3 <sup>rd</sup> Fiscal Year	(178,374)
4 <sup>th</sup> Fiscal Year	18,241
5 <sup>th</sup> Fiscal Year	31,344
Thereafter	0
<b>Total</b>	<b>\$ 1,279,750</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00492598%

Employer's proportionate share at MD 0.00291555%

Employer's proportionate share of system NPL/(A) at prior MD \$ 664,024

**Employer's proportionate share of system NPL/(A) at MD \$ 441,667**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 738,110

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 196,979

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 85,777

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,744)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,722)

**Employer's Total Pension Expense/(Income) \$ 37,311**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,024	\$ 0
Changes of assumptions	\$ 102,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,613
Changes in proportionate share	\$ 24,536	\$ 190,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,627	\$ 14,668
Total (prior to post-MD contributions)	\$ 147,874	\$ 224,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (76,980)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,336
2 <sup>nd</sup> Fiscal Year	(6,287)
3 <sup>rd</sup> Fiscal Year	(41,248)
4 <sup>th</sup> Fiscal Year	(31,667)
5 <sup>th</sup> Fiscal Year	(5,113)
Thereafter	0
<b>Total</b>	<b>\$ -76,980</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.59201276%  
Employer's proportionate share at MD 0.59897179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 79,803,544  
**Employer's proportionate share of system NPL/(A) at MD \$ 90,736,337**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 151,637,561
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,467,361

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,621,975
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 949,184
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (903,266)

**Employer's Total Pension Expense/(Income) \$ 17,667,893**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,086,579	\$ 0
Changes of assumptions	\$ 21,096,026	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,029,206
Changes in proportionate share	\$ 3,134,529	\$ 102,691
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,887,475
Total (prior to post-MD contributions)	\$ 27,317,134	\$ 6,019,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,297,762

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,491,861
2 <sup>nd</sup> Fiscal Year	8,361,329
3 <sup>rd</sup> Fiscal Year	(366,084)
4 <sup>th</sup> Fiscal Year	1,281,146
5 <sup>th</sup> Fiscal Year	529,509
Thereafter	0
<b>Total</b>	<b>\$ 21,297,762</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02336047%  
Employer's proportionate share at MD 0.02189619%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,149,000  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,316,984**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,543,308  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,479,337

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 644,194  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (139,613)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 60,213

**Employer's Total Pension Expense/(Income)** **\$ 564,794**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,834	\$ 0
Changes of assumptions	\$ 771,193	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,293
Changes in proportionate share	\$ 5,111	\$ 471,249
Differences between employer contributions and employer's proportionate share of system contributions	\$ 190,846	\$ 0
Total (prior to post-MD contributions)	\$ 1,079,984	\$ 618,542
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 461,442

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 334,501
2 <sup>nd</sup> Fiscal Year	202,305
3 <sup>rd</sup> Fiscal Year	(113,578)
4 <sup>th</sup> Fiscal Year	18,693
5 <sup>th</sup> Fiscal Year	19,521
Thereafter	0
<b>Total</b>	<b>\$ 461,442</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04996460%  
Employer's proportionate share at MD 0.05535949%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,735,247  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,386,234**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,014,981  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,740,164

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,628,697  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57,447  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 70,958

**Employer's Total Pension Expense/(Income)** **\$ 1,757,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 285,275	\$ 0
Changes of assumptions	\$ 1,949,783	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 372,396
Changes in proportionate share	\$ 467,738	\$ 195,185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 339,715	\$ 35,116
Total (prior to post-MD contributions)	\$ 3,042,511	\$ 602,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,439,814

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,182,955
2 <sup>nd</sup> Fiscal Year	879,886
3 <sup>rd</sup> Fiscal Year	52,462
4 <sup>th</sup> Fiscal Year	245,973
5 <sup>th</sup> Fiscal Year	78,538
Thereafter	0
<b>Total</b>	<b>\$ 2,439,814</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00036179%

Employer's proportionate share at MD 0.00037979%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,769

**Employer's proportionate share of system NPL/(A) at MD \$ 57,533**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 96,149

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,659

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,174

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,547)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,367

**Employer's Total Pension Expense/(Income) \$ 12,994**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,957	\$ 0
Changes of assumptions	\$ 13,376	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,555
Changes in proportionate share	\$ 1,487	\$ 4,788
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,586	\$ 0
Total (prior to post-MD contributions)	\$ 26,406	\$ 7,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,063

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,902
2 <sup>nd</sup> Fiscal Year	6,545
3 <sup>rd</sup> Fiscal Year	919
4 <sup>th</sup> Fiscal Year	2,094
5 <sup>th</sup> Fiscal Year	604
Thereafter	0
<b>Total</b>	<b>\$ 19,063</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00049743%  
Employer's proportionate share at MD 0.00230648%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,054  
**Employer's proportionate share of system NPL/(A) at MD \$ 349,401**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 583,916
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 155,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,858
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,433
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,081)

**Employer's Total Pension Expense/(Income) \$ 91,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,886	\$ 0
Changes of assumptions	\$ 81,235	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,515
Changes in proportionate share	\$ 167,894	\$ 11,141
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 32,447
Total (prior to post-MD contributions)	\$ 261,015	\$ 59,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 201,912

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 68,534
2 <sup>nd</sup> Fiscal Year	62,374
3 <sup>rd</sup> Fiscal Year	28,783
4 <sup>th</sup> Fiscal Year	34,281
5 <sup>th</sup> Fiscal Year	7,939
Thereafter	0
<b>Total</b>	<b>\$ 201,912</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00895605%  
Employer's proportionate share at MD 0.00850528%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,207,279  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,288,438**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,153,223
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 574,628

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,229
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,474)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,195)

**Employer's Total Pension Expense/(Income) \$ 221,560**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,829	\$ 0
Changes of assumptions	\$ 299,559	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 57,214
Changes in proportionate share	\$ 3,781	\$ 62,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,320	\$ 15,314
Total (prior to post-MD contributions)	\$ 352,489	\$ 134,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 217,709

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 134,597
2 <sup>nd</sup> Fiscal Year	94,405
3 <sup>rd</sup> Fiscal Year	(23,428)
4 <sup>th</sup> Fiscal Year	6,532
5 <sup>th</sup> Fiscal Year	5,604
Thereafter	0
<b>Total</b>	<b>\$ 217,709</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00466655%

Employer's proportionate share at MD 0.00467328%

Employer's proportionate share of system NPL/(A) at prior MD \$ 629,053

**Employer's proportionate share of system NPL/(A) at MD \$ 707,940**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,183,102

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 315,733

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,490

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,983)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (940)

**Employer's Total Pension Expense/(Income) \$ 128,567**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,082	\$ 0
Changes of assumptions	\$ 164,595	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,437
Changes in proportionate share	\$ 4,023	\$ 28,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,560	\$ 3,979
Total (prior to post-MD contributions)	\$ 200,260	\$ 63,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 136,590

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 80,028
2 <sup>nd</sup> Fiscal Year	54,105
3 <sup>rd</sup> Fiscal Year	(10,743)
4 <sup>th</sup> Fiscal Year	8,859
5 <sup>th</sup> Fiscal Year	4,340
Thereafter	0
<b>Total</b>	<b>\$ 136,590</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00006622%

Employer's proportionate share at MD 0.00009264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,926

**Employer's proportionate share of system NPL/(A) at MD \$ 14,034**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,453

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,259

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,726

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (278)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (143)

**Employer's Total Pension Expense/(Income) \$ 2,305**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 477	\$ 0
Changes of assumptions	\$ 3,263	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 623
Changes in proportionate share	\$ 6,447	\$ 5,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,092	\$ 1,479
Total (prior to post-MD contributions)	\$ 11,279	\$ 7,684
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,595

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,371
2 <sup>nd</sup> Fiscal Year	712
3 <sup>rd</sup> Fiscal Year	608
4 <sup>th</sup> Fiscal Year	767
5 <sup>th</sup> Fiscal Year	137
Thereafter	0
<b>Total</b>	<b>\$ 3,595</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00277432%  
Employer's proportionate share at MD 0.00235849%

Employer's proportionate share of system NPL/(A) at prior MD \$ 373,979  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 357,280**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 597,083
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,343

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 69,388
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,911)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,803)

**Employer's Total Pension Expense/(Income)** **\$ 61,674**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,154	\$ 0
Changes of assumptions	\$ 83,067	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,865
Changes in proportionate share	\$ 22,573	\$ 46,670
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,468	\$ 13,807
Total (prior to post-MD contributions)	\$ 119,262	\$ 76,342
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 36,560
2 <sup>nd</sup> Fiscal Year	21,404
3 <sup>rd</sup> Fiscal Year	(10,919)
4 <sup>th</sup> Fiscal Year	(4,252)
5 <sup>th</sup> Fiscal Year	126
Thereafter	0
<b>Total</b>	<b>\$ 42,920</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00241593%  
Employer's proportionate share at MD 0.00208881%

Employer's proportionate share of system NPL/(A) at prior MD	\$	325,668
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>316,427</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	528,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	141,123

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	61,454
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(11,867)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(2,083)

**Employer's Total Pension Expense/(Income)** **\$ 47,504**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,764	\$ 0
Changes of assumptions	\$ 73,569	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,051
Changes in proportionate share	\$ 1,208	\$ 43,112
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,518	\$ 3,773
Total (prior to post-MD contributions)	\$ 88,059	\$ 60,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,123

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,967
2 <sup>nd</sup> Fiscal Year	15,178
3 <sup>rd</sup> Fiscal Year	(12,233)
4 <sup>th</sup> Fiscal Year	(2,481)
5 <sup>th</sup> Fiscal Year	692
Thereafter	0
<b>Total</b>	<b>\$ 27,123</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00281563%  
Employer's proportionate share at MD 0.00232398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 379,548  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 352,052**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 588,346  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,011

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,372  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,060)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,845)  
**Employer's Total Pension Expense/(Income)** **\$ 53,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,976	\$ 0
Changes of assumptions	\$ 81,852	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,633
Changes in proportionate share	\$ 11,664	\$ 51,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,747
Total (prior to post-MD contributions)	\$ 105,492	\$ 83,950
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,542

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 29,631
2 <sup>nd</sup> Fiscal Year	17,382
3 <sup>rd</sup> Fiscal Year	(18,179)
4 <sup>th</sup> Fiscal Year	(7,326)
5 <sup>th</sup> Fiscal Year	34
Thereafter	0
<b>Total</b>	<b>\$ 21,542</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00109348%  
Employer's proportionate share at MD 0.00121877%

Employer's proportionate share of system NPL/(A) at prior MD \$ 147,402  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 184,628**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 308,548  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,342

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,857  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,084  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,177)

**Employer's Total Pension Expense/(Income)** **\$ 50,764**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,280	\$ 0
Changes of assumptions	\$ 42,926	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,199
Changes in proportionate share	\$ 48,499	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,766	\$ 8,630
Total (prior to post-MD contributions)	\$ 100,471	\$ 16,829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,070
2 <sup>nd</sup> Fiscal Year	31,228
3 <sup>rd</sup> Fiscal Year	6,511
4 <sup>th</sup> Fiscal Year	6,124
5 <sup>th</sup> Fiscal Year	1,710
Thereafter	0
<b>Total</b>	<b>\$ 83,642</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00947292%

Employer's proportionate share at MD 0.00934886%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,276,953

**Employer's proportionate share of system NPL/(A) at MD \$ 1,416,229**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,366,786

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 631,622

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,047

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,841)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,594)

**Employer's Total Pension Expense/(Income) \$ 230,612**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,176	\$ 0
Changes of assumptions	\$ 329,271	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 62,889
Changes in proportionate share	\$ 101,052	\$ 152,499
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,018	\$ 33,475
Total (prior to post-MD contributions)	\$ 496,517	\$ 248,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 247,654

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 134,820
2 <sup>nd</sup> Fiscal Year	90,482
3 <sup>rd</sup> Fiscal Year	(5,539)
4 <sup>th</sup> Fiscal Year	20,798
5 <sup>th</sup> Fiscal Year	7,093
Thereafter	0
<b>Total</b>	<b>\$ 247,654</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01210369%  
Employer's proportionate share at MD 0.01121771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,631,582  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,699,335**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,839,910  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 757,884

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 330,029  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,510)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,308

**Employer's Total Pension Expense/(Income)** **\$ 319,827**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,806	\$ 0
Changes of assumptions	\$ 395,092	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,460
Changes in proportionate share	\$ 57,573	\$ 171,661
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,047	\$ 4,203
Total (prior to post-MD contributions)	\$ 621,518	\$ 251,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 370,194

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 202,163
2 <sup>nd</sup> Fiscal Year	138,410
3 <sup>rd</sup> Fiscal Year	(5,178)
4 <sup>th</sup> Fiscal Year	25,405
5 <sup>th</sup> Fiscal Year	9,394
Thereafter	0
<b>Total</b>	<b>\$ 370,194</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00132639%  
Employer's proportionate share at MD 0.00132695%

Employer's proportionate share of system NPL/(A) at prior MD \$ 178,798  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 201,015**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 335,935
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 89,651

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,039
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (450)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,424

**Employer's Total Pension Expense/(Income)** **\$ 40,013**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,838	\$ 0
Changes of assumptions	\$ 46,736	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,926
Changes in proportionate share	\$ 2,538	\$ 3,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,515	\$ 2,692
Total (prior to post-MD contributions)	\$ 69,627	\$ 15,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,414

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,505
2 <sup>nd</sup> Fiscal Year	20,112
3 <sup>rd</sup> Fiscal Year	1,261
4 <sup>th</sup> Fiscal Year	4,946
5 <sup>th</sup> Fiscal Year	1,589
Thereafter	0
<b>Total</b>	<b>\$ 54,414</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00465765%  
Employer's proportionate share at MD 0.00492148%

Employer's proportionate share of system NPL/(A) at prior MD \$ 627,853  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 745,539**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,245,937  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 332,502

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,792  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,785  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,920

**Employer's Total Pension Expense/(Income)** **\$ 204,497**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,361	\$ 0
Changes of assumptions	\$ 173,336	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,106
Changes in proportionate share	\$ 109,875	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,130	\$ 34,767
Total (prior to post-MD contributions)	\$ 329,702	\$ 67,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 261,829

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 142,455
2 <sup>nd</sup> Fiscal Year	95,511
3 <sup>rd</sup> Fiscal Year	8,820
4 <sup>th</sup> Fiscal Year	11,096
5 <sup>th</sup> Fiscal Year	3,948
Thereafter	0
<b>Total</b>	<b>\$ 261,829</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03949699%  
Employer's proportionate share at MD 0.04031431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,324,209  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,107,087**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,206,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,723,690

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,186,062
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (167,095)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (45,304)

**Employer's Total Pension Expense/(Income)** **\$ 973,663**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 207,745	\$ 0
Changes of assumptions	\$ 1,419,886	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 271,189
Changes in proportionate share	\$ 67,547	\$ 504,489
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,749	\$ 66,145
Total (prior to post-MD contributions)	\$ 1,726,927	\$ 841,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 885,104

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 561,863
2 <sup>nd</sup> Fiscal Year	372,160
3 <sup>rd</sup> Fiscal Year	(155,398)
4 <sup>th</sup> Fiscal Year	66,960
5 <sup>th</sup> Fiscal Year	39,519
Thereafter	0
<b>Total</b>	<b>\$ 885,104</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00117201%  
Employer's proportionate share at MD 0.00122249%

Employer's proportionate share of system NPL/(A) at prior MD \$ 157,987  
**Employer's proportionate share of system NPL/(A) at MD \$ 185,191**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 309,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 82,593

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,966
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,161)
  - 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) \$ 27,697**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,300	\$ 0
Changes of assumptions	\$ 43,057	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,224
Changes in proportionate share	\$ 4,172	\$ 21,013
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,328	\$ 2,184
Total (prior to post-MD contributions)	\$ 61,857	\$ 31,421
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,436

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 15,631
2 <sup>nd</sup> Fiscal Year	11,833
3 <sup>rd</sup> Fiscal Year	(2,315)
4 <sup>th</sup> Fiscal Year	3,819
5 <sup>th</sup> Fiscal Year	1,468
Thereafter	0
<b>Total</b>	<b>\$ 30,436</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00094150%  
Employer's proportionate share at MD 0.00048278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 126,915  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 73,135**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 122,222  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,617

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,204  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,466)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,468)

**Employer's Total Pension Expense/(Income)** **\$ (7,730)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,488	\$ 0
Changes of assumptions	\$ 17,004	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,248
Changes in proportionate share	\$ 0	\$ 47,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 20,418
Total (prior to post-MD contributions)	\$ 19,492	\$ 70,721
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,229)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,957)
2 <sup>nd</sup> Fiscal Year	(11,916)
3 <sup>rd</sup> Fiscal Year	(15,361)
4 <sup>th</sup> Fiscal Year	(10,362)
5 <sup>th</sup> Fiscal Year	(1,633)
Thereafter	0
Total	\$ -51,229

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.27052572%  
Employer's proportionate share at MD 0.28021166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,466,969  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 42,448,376**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 70,939,255  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,931,486

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,243,932  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 364,831  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (860,838)

**Employer's Total Pension Expense/(Income)** **\$ 7,747,925**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,443,967	\$ 0
Changes of assumptions	\$ 9,869,167	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,884,948
Changes in proportionate share	\$ 1,477,994	\$ 95,957
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,142,606
Total (prior to post-MD contributions)	\$ 12,791,128	\$ 4,123,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,667,617

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,877,303
2 <sup>nd</sup> Fiscal Year	3,488,042
3 <sup>rd</sup> Fiscal Year	(567,786)
4 <sup>th</sup> Fiscal Year	590,670
5 <sup>th</sup> Fiscal Year	279,388
Thereafter	0
<b>Total</b>	<b>\$ 8,667,617</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 365	\$ 0
Total (prior to post-MD contributions)	\$ 365	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 365

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 294
2 <sup>nd</sup> Fiscal Year	71
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 365</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00447770%

Employer's proportionate share at MD 0.00736392%

Employer's proportionate share of system NPL/(A) at prior MD \$ 603,596

**Employer's proportionate share of system NPL/(A) at MD \$ 1,115,537**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,864,273

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 497,517

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 216,649

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,791

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,136

**Employer's Total Pension Expense/(Income) \$ 274,576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,947	\$ 0
Changes of assumptions	\$ 259,360	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 49,536
Changes in proportionate share	\$ 238,529	\$ 29,904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,435	\$ 1,990
Total (prior to post-MD contributions)	\$ 593,271	\$ 81,430
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 511,841

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 198,296
2 <sup>nd</sup> Fiscal Year	160,170
3 <sup>rd</sup> Fiscal Year	56,726
4 <sup>th</sup> Fiscal Year	77,779
5 <sup>th</sup> Fiscal Year	18,871
Thereafter	0
<b>Total</b>	<b>\$ 511,841</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00004366%  
Employer's proportionate share at MD 0.00014228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,885  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 21,554**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,020  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,613

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,186  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,629  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,248  
**Employer's Total Pension Expense/(Income)** **\$ 9,063**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 733	\$ 0
Changes of assumptions	\$ 5,011	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 957
Changes in proportionate share	\$ 10,418	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,498	\$ 0
Total (prior to post-MD contributions)	\$ 22,660	\$ 957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,703

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,436
2 <sup>nd</sup> Fiscal Year	6,226
3 <sup>rd</sup> Fiscal Year	3,775
4 <sup>th</sup> Fiscal Year	3,541
5 <sup>th</sup> Fiscal Year	725
Thereafter	0
<b>Total</b>	<b>\$ 21,703</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00078253%  
Employer's proportionate share at MD 0.00081017%

Employer's proportionate share of system NPL/(A) at prior MD \$ 105,485  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 122,730**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 205,105  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,736

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,836  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,223)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,506)

**Employer's Total Pension Expense/(Income)** **\$ 6,107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,175	\$ 0
Changes of assumptions	\$ 28,535	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,450
Changes in proportionate share	\$ 9,660	\$ 43,801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,770	\$ 3,021
Total (prior to post-MD contributions)	\$ 45,140	\$ 52,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,132)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,187)
2 <sup>nd</sup> Fiscal Year	(5,361)
3 <sup>rd</sup> Fiscal Year	(3,583)
4 <sup>th</sup> Fiscal Year	3,104
5 <sup>th</sup> Fiscal Year	894
Thereafter	0
<b>Total</b>	<b>\$ -7,132</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00548485%

Employer's proportionate share at MD 0.00566640%

Employer's proportionate share of system NPL/(A) at prior MD \$ 739,360

**Employer's proportionate share of system NPL/(A) at MD \$ 858,385**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,434,523

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 382,830

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 166,708

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,396

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,094)

**Employer's Total Pension Expense/(Income) \$ 153,010**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,200	\$ 0
Changes of assumptions	\$ 199,573	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,117
Changes in proportionate share	\$ 112,946	\$ 25,562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 91,745
Total (prior to post-MD contributions)	\$ 341,719	\$ 155,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 186,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 97,156
2 <sup>nd</sup> Fiscal Year	82,225
3 <sup>rd</sup> Fiscal Year	(4,257)
4 <sup>th</sup> Fiscal Year	7,113
5 <sup>th</sup> Fiscal Year	4,056
Thereafter	0
<b>Total</b>	<b>\$ 186,295</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09019193%

Employer's proportionate share at MD 0.08006118%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,157,906

**Employer's proportionate share of system NPL/(A) at MD \$ 12,128,214**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,268,537

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,409,044

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,355,430

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (353,276)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,142)

**Employer's Total Pension Expense/(Income) \$ 1,960,012**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 412,566	\$ 0
Changes of assumptions	\$ 2,819,787	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 538,561
Changes in proportionate share	\$ 0	\$ 1,192,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 191,976	\$ 110,057
Total (prior to post-MD contributions)	\$ 3,424,329	\$ 1,841,029
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,583,300

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,139,708
2 <sup>nd</sup> Fiscal Year	753,494
3 <sup>rd</sup> Fiscal Year	(325,462)
4 <sup>th</sup> Fiscal Year	(21,288)
5 <sup>th</sup> Fiscal Year	36,848
Thereafter	0
<b>Total</b>	<b>\$ 1,583,300</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00417350%  
Employer's proportionate share at MD 0.00478438%

Employer's proportionate share of system NPL/(A) at prior MD \$ 562,589  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 724,771**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,211,229
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 323,239

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,758
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,470
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,287)

**Employer's Total Pension Expense/(Income)** **\$ 148,941**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,655	\$ 0
Changes of assumptions	\$ 168,508	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,184
Changes in proportionate share	\$ 80,643	\$ 16,297
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,276	\$ 13,901
Total (prior to post-MD contributions)	\$ 277,082	\$ 62,382
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 214,700

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 99,635
2 <sup>nd</sup> Fiscal Year	74,788
3 <sup>rd</sup> Fiscal Year	9,762
4 <sup>th</sup> Fiscal Year	23,694
5 <sup>th</sup> Fiscal Year	6,821
Thereafter	0
<b>Total</b>	<b>\$ 214,700</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00441526%  
Employer's proportionate share at MD 0.00473321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 595,179  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 717,019**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,198,274  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 319,782

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 139,253  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,298  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,094)

**Employer's Total Pension Expense/(Income)** **\$ 141,457**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,391	\$ 0
Changes of assumptions	\$ 166,706	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,840
Changes in proportionate share	\$ 76,715	\$ 31,579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,904	\$ 20,126
Total (prior to post-MD contributions)	\$ 275,716	\$ 83,545
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 192,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 92,940
2 <sup>nd</sup> Fiscal Year	69,513
3 <sup>rd</sup> Fiscal Year	8,221
4 <sup>th</sup> Fiscal Year	16,657
5 <sup>th</sup> Fiscal Year	4,840
Thereafter	0
<b>Total</b>	<b>\$ 192,171</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00110029%  
Employer's proportionate share at MD 0.00124915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 148,320  
**Employer's proportionate share of system NPL/(A) at MD \$ 189,230**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 316,239
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,394

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,750
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,327)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,441)

**Employer's Total Pension Expense/(Income) \$ 31,982**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,437	\$ 0
Changes of assumptions	\$ 43,996	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,403
Changes in proportionate share	\$ 14,352	\$ 14,016
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,296	\$ 5,425
Total (prior to post-MD contributions)	\$ 66,081	\$ 27,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,237

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,221
2 <sup>nd</sup> Fiscal Year	13,316
3 <sup>rd</sup> Fiscal Year	(676)
4 <sup>th</sup> Fiscal Year	4,814
5 <sup>th</sup> Fiscal Year	1,562
Thereafter	0
<b>Total</b>	<b>\$ 38,237</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00046489%

Employer's proportionate share at MD 0.00044758%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,667

**Employer's proportionate share of system NPL/(A) at MD \$ 67,802**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 113,311

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,239

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,168

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,430

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,940)

**Employer's Total Pension Expense/(Income) \$ 10,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,306	\$ 0
Changes of assumptions	\$ 15,764	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,011
Changes in proportionate share	\$ 2,799	\$ 1,950
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,352
Total (prior to post-MD contributions)	\$ 20,869	\$ 16,313
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,556

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,997
2 <sup>nd</sup> Fiscal Year	2,976
3 <sup>rd</sup> Fiscal Year	(3,496)
4 <sup>th</sup> Fiscal Year	(1,015)
5 <sup>th</sup> Fiscal Year	95
Thereafter	0
<b>Total</b>	<b>\$ 4,556</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00533898%  
Employer's proportionate share at MD 0.00500586%

Employer's proportionate share of system NPL/(A) at prior MD \$ 719,697  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 758,322**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,267,299  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 338,203

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,274  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,741  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,861)

**Employer's Total Pension Expense/(Income)** **\$ 160,154**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,796	\$ 0
Changes of assumptions	\$ 176,308	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,674
Changes in proportionate share	\$ 122,092	\$ 27,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 65,417
Total (prior to post-MD contributions)	\$ 324,196	\$ 126,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,405

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 108,086
2 <sup>nd</sup> Fiscal Year	81,944
3 <sup>rd</sup> Fiscal Year	3,097
4 <sup>th</sup> Fiscal Year	2,492
5 <sup>th</sup> Fiscal Year	1,786
Thereafter	0
<b>Total</b>	<b>\$ 197,405</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00784299%

Employer's proportionate share at MD 0.00783028%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,057,238

**Employer's proportionate share of system NPL/(A) at MD \$ 1,186,184**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,982,338

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 529,025

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,370

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,568)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,976)

**Employer's Total Pension Expense/(Income) \$ 170,826**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,350	\$ 0
Changes of assumptions	\$ 275,786	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,673
Changes in proportionate share	\$ 6,490	\$ 54,570
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 104,811
Total (prior to post-MD contributions)	\$ 322,626	\$ 212,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 110,572

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,738
2 <sup>nd</sup> Fiscal Year	55,422
3 <sup>rd</sup> Fiscal Year	(42,289)
4 <sup>th</sup> Fiscal Year	701
5 <sup>th</sup> Fiscal Year	5,000
Thereafter	0
<b>Total</b>	<b>\$ 110,572</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00101702%

Employer's proportionate share at MD 0.00344815%

Employer's proportionate share of system NPL/(A) at prior MD \$ 137,095

**Employer's proportionate share of system NPL/(A) at MD \$ 522,349**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 872,944

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 232,962

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 101,446

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,885

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,437)

**Employer's Total Pension Expense/(Income) \$ 114,894**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,769	\$ 0
Changes of assumptions	\$ 121,445	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,195
Changes in proportionate share	\$ 202,213	\$ 109,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,144	\$ 18,937
Total (prior to post-MD contributions)	\$ 354,571	\$ 151,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 203,174

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 78,819
2 <sup>nd</sup> Fiscal Year	59,540
3 <sup>rd</sup> Fiscal Year	10,564
4 <sup>th</sup> Fiscal Year	42,356
5 <sup>th</sup> Fiscal Year	11,895
Thereafter	0
<b>Total</b>	<b>\$ 203,174</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00385962%

Employer's proportionate share at MD 0.00367312%

Employer's proportionate share of system NPL/(A) at prior MD \$ 520,278

**Employer's proportionate share of system NPL/(A) at MD \$ 556,429**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 929,898

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 248,161

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,065

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,018)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,259)

**Employer's Total Pension Expense/(Income) \$ 85,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,928	\$ 0
Changes of assumptions	\$ 129,369	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,709
Changes in proportionate share	\$ 0	\$ 46,530
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,500	\$ 9,099
Total (prior to post-MD contributions)	\$ 157,797	\$ 80,338
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 77,459

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49,074
2 <sup>nd</sup> Fiscal Year	35,902
3 <sup>rd</sup> Fiscal Year	(12,209)
4 <sup>th</sup> Fiscal Year	2,277
5 <sup>th</sup> Fiscal Year	2,416
Thereafter	0
<b>Total</b>	<b>\$ 77,459</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00057780%

Employer's proportionate share at MD 0.00049425%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,888

**Employer's proportionate share of system NPL/(A) at MD \$ 74,872**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 125,126

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,392

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,541

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,398)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,492

**Employer's Total Pension Expense/(Income) \$ 11,635**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,547	\$ 0
Changes of assumptions	\$ 17,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,325
Changes in proportionate share	\$ 30,033	\$ 34,087
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,361	\$ 1,878
Total (prior to post-MD contributions)	\$ 56,349	\$ 39,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,360
2 <sup>nd</sup> Fiscal Year	3,621
3 <sup>rd</sup> Fiscal Year	3,967
4 <sup>th</sup> Fiscal Year	2,815
5 <sup>th</sup> Fiscal Year	297
Thereafter	0
<b>Total</b>	<b>\$ 17,059</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00072740%  
Employer's proportionate share at MD 0.00070715%

Employer's proportionate share of system NPL/(A) at prior MD \$ 98,054  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 107,124**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 179,024  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 47,776

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,805  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,689)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,977

**Employer's Total Pension Expense/(Income)** **\$ 21,093**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,644	\$ 0
Changes of assumptions	\$ 24,906	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,757
Changes in proportionate share	\$ 196	\$ 20,387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,028	\$ 0
Total (prior to post-MD contributions)	\$ 47,774	\$ 25,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,630

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,051
2 <sup>nd</sup> Fiscal Year	7,055
3 <sup>rd</sup> Fiscal Year	(1,033)
4 <sup>th</sup> Fiscal Year	2,662
5 <sup>th</sup> Fiscal Year	896
Thereafter	0
<b>Total</b>	<b>\$ 22,630</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00124249%

Employer's proportionate share at MD 0.00099809%

Employer's proportionate share of system NPL/(A) at prior MD \$ 167,488

**Employer's proportionate share of system NPL/(A) at MD \$ 151,197**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 252,680

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,432

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,364

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,461)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,192

**Employer's Total Pension Expense/(Income) \$ 26,095**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,143	\$ 0
Changes of assumptions	\$ 35,153	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,714
Changes in proportionate share	\$ 0	\$ 32,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,625	\$ 0
Total (prior to post-MD contributions)	\$ 59,921	\$ 39,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,466

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 15,447
2 <sup>nd</sup> Fiscal Year	9,455
3 <sup>rd</sup> Fiscal Year	(4,631)
4 <sup>th</sup> Fiscal Year	(310)
5 <sup>th</sup> Fiscal Year	506
Thereafter	0
<b>Total</b>	<b>\$ 20,466</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00111532%  
Employer's proportionate share at MD 0.00111846%

Employer's proportionate share of system NPL/(A) at prior MD	\$	150,346
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>169,432</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	283,153
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	75,565

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	32,906
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(846)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	2,574

**Employer's Total Pension Expense/(Income) \$ **34,634****

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,764	\$ 0
Changes of assumptions	\$ 39,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,524
Changes in proportionate share	\$ 17,052	\$ 13,472
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,197	\$ 4,919
Total (prior to post-MD contributions)	\$ 82,406	\$ 25,915
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,491

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 23,109
2 <sup>nd</sup> Fiscal Year	18,283
3 <sup>rd</sup> Fiscal Year	5,602
4 <sup>th</sup> Fiscal Year	7,652
5 <sup>th</sup> Fiscal Year	1,845
Thereafter	0
<b>Total</b>	<b>\$ 56,491</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00200947%

Employer's proportionate share at MD 0.00135883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 270,877

**Employer's proportionate share of system NPL/(A) at MD \$ 205,845**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 344,006

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 91,804

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,977

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 995

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,938

**Employer's Total Pension Expense/(Income) \$ 45,910**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,002	\$ 0
Changes of assumptions	\$ 47,859	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,141
Changes in proportionate share	\$ 45,905	\$ 54,310
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,867	\$ 1,195
Total (prior to post-MD contributions)	\$ 109,633	\$ 64,646
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,987

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,145
2 <sup>nd</sup> Fiscal Year	21,801
3 <sup>rd</sup> Fiscal Year	(290)
4 <sup>th</sup> Fiscal Year	(6,261)
5 <sup>th</sup> Fiscal Year	(1,409)
Thereafter	0
<b>Total</b>	<b>\$ 44,987</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00350320%

Employer's proportionate share at MD 0.00516151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 472,233

**Employer's proportionate share of system NPL/(A) at MD \$ 781,901**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,306,704

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 348,719

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,854

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,253

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,045)

**Employer's Total Pension Expense/(Income) \$ 154,062**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,598	\$ 0
Changes of assumptions	\$ 181,790	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,721
Changes in proportionate share	\$ 137,049	\$ 62,778
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,711	\$ 16,209
Total (prior to post-MD contributions)	\$ 354,148	\$ 113,708
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 240,440

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 101,228
2 <sup>nd</sup> Fiscal Year	77,160
3 <sup>rd</sup> Fiscal Year	12,309
4 <sup>th</sup> Fiscal Year	38,876
5 <sup>th</sup> Fiscal Year	10,867
Thereafter	0
<b>Total</b>	<b>\$ 240,440</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00883934%  
Employer's proportionate share at MD 0.00813201%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,191,546  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,231,892**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,058,725  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 549,410

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 239,247  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,008)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,297)

**Employer's Total Pension Expense/(Income)** **\$ 190,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,905	\$ 0
Changes of assumptions	\$ 286,413	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,703
Changes in proportionate share	\$ 20,715	\$ 83,013
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 83,103
Total (prior to post-MD contributions)	\$ 349,033	\$ 220,819
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128,214

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 109,251
2 <sup>nd</sup> Fiscal Year	72,842
3 <sup>rd</sup> Fiscal Year	(45,689)
4 <sup>th</sup> Fiscal Year	(10,865)
5 <sup>th</sup> Fiscal Year	2,675
Thereafter	0
<b>Total</b>	<b>\$ 128,214</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00112796%  
Employer's proportionate share at MD 0.00024889%

Employer's proportionate share of system NPL/(A) at prior MD \$ 152,049  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 37,704**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 63,010  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,815

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,322  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,960)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,792

**Employer's Total Pension Expense/(Income)** **\$ (8,846)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,283	\$ 0
Changes of assumptions	\$ 8,766	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,674
Changes in proportionate share	\$ 863	\$ 75,049
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,377	\$ 384
Total (prior to post-MD contributions)	\$ 17,289	\$ 77,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (59,818)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (11,511)
2 <sup>nd</sup> Fiscal Year	(12,982)
3 <sup>rd</sup> Fiscal Year	(16,492)
4 <sup>th</sup> Fiscal Year	(15,789)
5 <sup>th</sup> Fiscal Year	(3,045)
Thereafter	0
<b>Total</b>	<b>\$ -59,818</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00078269%  
Employer's proportionate share at MD 0.00073757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 105,507  
**Employer's proportionate share of system NPL/(A) at MD \$ 111,732**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 186,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,831

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,700
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 168
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,429)

**Employer's Total Pension Expense/(Income) \$ 20,439**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,801	\$ 0
Changes of assumptions	\$ 25,978	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,962
Changes in proportionate share	\$ 3,018	\$ 5,149
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,449
Total (prior to post-MD contributions)	\$ 32,797	\$ 13,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,237

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,828
2 <sup>nd</sup> Fiscal Year	8,751
3 <sup>rd</sup> Fiscal Year	(2,793)
4 <sup>th</sup> Fiscal Year	17
5 <sup>th</sup> Fiscal Year	434
Thereafter	0
<b>Total</b>	<b>\$ 19,237</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00035326%  
Employer's proportionate share at MD 0.00029983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,620  
**Employer's proportionate share of system NPL/(A) at MD \$ 45,420**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 75,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,257

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,821
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,953)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 113

**Employer's Total Pension Expense/(Income) \$ 6,981**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,545	\$ 0
Changes of assumptions	\$ 10,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,017
Changes in proportionate share	\$ 92	\$ 6,793
Differences between employer contributions and employer's proportionate share of system contributions	\$ 438	\$ 222
Total (prior to post-MD contributions)	\$ 12,635	\$ 9,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,806
2 <sup>nd</sup> Fiscal Year	2,085
3 <sup>rd</sup> Fiscal Year	(1,849)
4 <sup>th</sup> Fiscal Year	(502)
5 <sup>th</sup> Fiscal Year	63
Thereafter	0
<b>Total</b>	<b>\$ 3,603</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00241207%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 325,148  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,632)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,988

**Employer's Total Pension Expense/(Income)** **\$ (58,644)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 5,982	\$ 285,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,919	\$ 15,352
Total (prior to post-MD contributions)	\$ 28,901	\$ 300,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (271,646)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (59,070)
2 <sup>nd</sup> Fiscal Year	(71,300)
3 <sup>rd</sup> Fiscal Year	(76,103)
4 <sup>th</sup> Fiscal Year	(55,678)
5 <sup>th</sup> Fiscal Year	(9,495)
Thereafter	0
<b>Total</b>	<b>\$ -271,646</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00166694%

Employer's proportionate share at MD 0.00062872%

Employer's proportionate share of system NPL/(A) at prior MD \$ 224,704

**Employer's proportionate share of system NPL/(A) at MD \$ 95,243**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 159,169

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,477

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,497

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,975)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,608)

**Employer's Total Pension Expense/(Income) \$ (11,086)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,240	\$ 0
Changes of assumptions	\$ 22,144	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,229
Changes in proportionate share	\$ 0	\$ 103,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,555	\$ 7,691
Total (prior to post-MD contributions)	\$ 31,939	\$ 114,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (83,025)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (17,090)
2 <sup>nd</sup> Fiscal Year	(18,282)
3 <sup>rd</sup> Fiscal Year	(25,264)
4 <sup>th</sup> Fiscal Year	(19,171)
5 <sup>th</sup> Fiscal Year	(3,219)
Thereafter	0
<b>Total</b>	<b>\$ -83,025</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00056455%  
Employer's proportionate share at MD 0.00051011%

Employer's proportionate share of system NPL/(A) at prior MD \$ 76,102  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 77,275**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,141  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,464

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,008  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,457)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,000)

**Employer's Total Pension Expense/(Income)** **\$ 2,551**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,629	\$ 0
Changes of assumptions	\$ 17,966	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,431
Changes in proportionate share	\$ 79	\$ 16,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,658
Total (prior to post-MD contributions)	\$ 20,674	\$ 35,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,939)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,186)
2 <sup>nd</sup> Fiscal Year	(3,101)
3 <sup>rd</sup> Fiscal Year	(7,267)
4 <sup>th</sup> Fiscal Year	(2,353)
5 <sup>th</sup> Fiscal Year	(33)
Thereafter	0
<b>Total</b>	<b>\$ -14,939</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11424805%

Employer's proportionate share at MD 0.12325166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,400,680

**Employer's proportionate share of system NPL/(A) at MD \$ 18,671,003**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,202,773

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,327,052

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,626,110

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 546,163

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (109,391)

**Employer's Total Pension Expense/(Income) \$ 4,062,882**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 635,132	\$ 0
Changes of assumptions	\$ 4,340,973	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 829,098
Changes in proportionate share	\$ 1,721,282	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 256,180
Total (prior to post-MD contributions)	\$ 6,697,387	\$ 1,085,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,612,109

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,785,986
2 <sup>nd</sup> Fiscal Year	2,116,017
3 <sup>rd</sup> Fiscal Year	147,504
4 <sup>th</sup> Fiscal Year	421,657
5 <sup>th</sup> Fiscal Year	140,944
Thereafter	0
<b>Total</b>	<b>\$ 5,612,109</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00218636%  
Employer's proportionate share at MD 0.00206053%

Employer's proportionate share of system NPL/(A) at prior MD	\$	294,722
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>312,143</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	521,650
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	139,212

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	60,622
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	3,832
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(19,744)

**Employer's Total Pension Expense/(Income) \$ 44,710**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,618	\$ 0
Changes of assumptions	\$ 72,573	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,861
Changes in proportionate share	\$ 17,142	\$ 10,399
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 52,162
Total (prior to post-MD contributions)	\$ 100,333	\$ 76,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,911

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,376
2 <sup>nd</sup> Fiscal Year	16,534
3 <sup>rd</sup> Fiscal Year	(12,652)
4 <sup>th</sup> Fiscal Year	(4,582)
5 <sup>th</sup> Fiscal Year	235
Thereafter	0
<b>Total</b>	<b>\$ 23,911</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00474164%  
Employer's proportionate share at MD 0.00430643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 639,175  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 652,367**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,090,229  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 290,948

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,697  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,580)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,339

**Employer's Total Pension Expense/(Income)** **\$ 111,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,192	\$ 0
Changes of assumptions	\$ 151,674	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,969
Changes in proportionate share	\$ 2,065	\$ 88,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,054	\$ 2,579
Total (prior to post-MD contributions)	\$ 222,985	\$ 119,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 103,379

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,954
2 <sup>nd</sup> Fiscal Year	41,015
3 <sup>rd</sup> Fiscal Year	(12,573)
4 <sup>th</sup> Fiscal Year	5,684
5 <sup>th</sup> Fiscal Year	3,300
Thereafter	0
<b>Total</b>	<b>\$ 103,379</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.62514650%  
Employer's proportionate share at MD 0.65421658%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,269,985  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 99,105,195**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 165,623,504  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,199,775

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,247,298  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 631,699  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 581,902

**Employer's Total Pension Expense/(Income)** **\$ 20,460,899**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,371,262	\$ 0
Changes of assumptions	\$ 23,041,770	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,400,831
Changes in proportionate share	\$ 2,766,720	\$ 351,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,326,628	\$ 113,090
Total (prior to post-MD contributions)	\$ 31,506,380	\$ 4,865,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,640,957

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,647,319
2 <sup>nd</sup> Fiscal Year	10,010,750
3 <sup>rd</sup> Fiscal Year	98,305
4 <sup>th</sup> Fiscal Year	2,129,248
5 <sup>th</sup> Fiscal Year	755,335
Thereafter	0
<b>Total</b>	<b>\$ 26,640,957</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 161

**Employer's Total Pension Expense/(Income) \$ 161**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 225	\$ 0
Total (prior to post-MD contributions)	\$ 225	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 161
2 <sup>nd</sup> Fiscal Year	64
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 225</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00027481%  
Employer's proportionate share at MD 0.00023934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,044  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 36,257**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,592
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,170

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,041
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (246)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,567)

**Employer's Total Pension Expense/(Income)** **\$ 4,228**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,233	\$ 0
Changes of assumptions	\$ 8,430	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,610
Changes in proportionate share	\$ 1,340	\$ 3,027
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,504
Total (prior to post-MD contributions)	\$ 11,003	\$ 11,141
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (138)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,901
2 <sup>nd</sup> Fiscal Year	1,144
3 <sup>rd</sup> Fiscal Year	(2,123)
4 <sup>th</sup> Fiscal Year	(1,007)
5 <sup>th</sup> Fiscal Year	(53)
Thereafter	0
<b>Total</b>	<b>\$ -138</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00946573%  
Employer's proportionate share at MD 0.00960969%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,275,984  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,455,741**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,432,819  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 649,244

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 282,721  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,057)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,916)

**Employer's Total Pension Expense/(Income)** **\$ 206,748**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,520	\$ 0
Changes of assumptions	\$ 338,457	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,643
Changes in proportionate share	\$ 15,028	\$ 167,393
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,948	\$ 48,795
Total (prior to post-MD contributions)	\$ 407,953	\$ 280,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 109,835
2 <sup>nd</sup> Fiscal Year	67,361
3 <sup>rd</sup> Fiscal Year	(61,872)
4 <sup>th</sup> Fiscal Year	3,629
5 <sup>th</sup> Fiscal Year	8,169
Thereafter	0
<b>Total</b>	<b>\$ 127,122</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00547726%  
Employer's proportionate share at MD 0.00617292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 738,337  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 935,116**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,562,756  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 417,051

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 181,610  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,937  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,187

**Employer's Total Pension Expense/(Income)** **\$ 212,734**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,810	\$ 0
Changes of assumptions	\$ 217,413	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 41,524
Changes in proportionate share	\$ 108,424	\$ 10,226
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,697	\$ 1,830
Total (prior to post-MD contributions)	\$ 367,344	\$ 53,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 313,764

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 147,564
2 <sup>nd</sup> Fiscal Year	109,938
3 <sup>rd</sup> Fiscal Year	18,672
4 <sup>th</sup> Fiscal Year	29,440
5 <sup>th</sup> Fiscal Year	8,149
Thereafter	0
<b>Total</b>	<b>\$ 313,764</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00121590%  
Employer's proportionate share at MD 0.00112874%

Employer's proportionate share of system NPL/(A) at prior MD \$ 163,904  
**Employer's proportionate share of system NPL/(A) at MD \$ 170,989**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 285,755
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,259

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,208
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,293)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,299)

**Employer's Total Pension Expense/(Income) \$ 14,616**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,817	\$ 0
Changes of assumptions	\$ 39,755	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,593
Changes in proportionate share	\$ 0	\$ 16,650
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 31,702
Total (prior to post-MD contributions)	\$ 45,572	\$ 55,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,373)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,852
2 <sup>nd</sup> Fiscal Year	930
3 <sup>rd</sup> Fiscal Year	(11,482)
4 <sup>th</sup> Fiscal Year	(3,735)
5 <sup>th</sup> Fiscal Year	61
Thereafter	0
<b>Total</b>	<b>\$ -10,373</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01001437%  
Employer's proportionate share at MD 0.00938464%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,349,941  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,421,649**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,375,845
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 634,039

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 276,100
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,382)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,205)

**Employer's Total Pension Expense/(Income) \$ 230,513**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,360	\$ 0
Changes of assumptions	\$ 330,531	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 63,129
Changes in proportionate share	\$ 5,032	\$ 131,966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,137	\$ 16,686
Total (prior to post-MD contributions)	\$ 398,060	\$ 211,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 186,279

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 134,677
2 <sup>nd</sup> Fiscal Year	88,621
3 <sup>rd</sup> Fiscal Year	(43,695)
4 <sup>th</sup> Fiscal Year	768
5 <sup>th</sup> Fiscal Year	5,907
Thereafter	0
<b>Total</b>	<b>\$ 186,279</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00226142%  
Employer's proportionate share at MD 0.00208516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 304,840  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 315,874**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 527,886  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 140,876

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,346  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,026)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (26,556)

**Employer's Total Pension Expense/(Income)** **\$ 18,764**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,745	\$ 0
Changes of assumptions	\$ 73,440	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,027
Changes in proportionate share	\$ 12	\$ 48,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,146
Total (prior to post-MD contributions)	\$ 84,197	\$ 123,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (39,403)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (852)
2 <sup>nd</sup> Fiscal Year	(5,440)
3 <sup>rd</sup> Fiscal Year	(25,215)
4 <sup>th</sup> Fiscal Year	(7,940)
5 <sup>th</sup> Fiscal Year	45
Thereafter	0
<b>Total</b>	<b>\$ -39,403</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01417924%  
Employer's proportionate share at MD 0.01324391%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,911,367  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,006,278**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,352,869
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 894,777

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 389,641
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,701)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,675)

**Employer's Total Pension Expense/(Income)** **\$ 335,265**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,248	\$ 0
Changes of assumptions	\$ 466,456	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 89,090
Changes in proportionate share	\$ 8,711	\$ 182,297
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,395	\$ 11,101
Total (prior to post-MD contributions)	\$ 560,810	\$ 282,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 278,322

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 197,244
2 <sup>nd</sup> Fiscal Year	123,789
3 <sup>rd</sup> Fiscal Year	(55,381)
4 <sup>th</sup> Fiscal Year	4,321
5 <sup>th</sup> Fiscal Year	8,348
Thereafter	0
<b>Total</b>	<b>\$ 278,322</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01550797%  
Employer's proportionate share at MD 0.01672560%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,090,480  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,533,708**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,234,305  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,130,005

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 492,073  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (37,800)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,730)

**Employer's Total Pension Expense/(Income)** **\$ 423,543**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,189	\$ 0
Changes of assumptions	\$ 589,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,511
Changes in proportionate share	\$ 103,491	\$ 135,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,802	\$ 41,855
Total (prior to post-MD contributions)	\$ 793,564	\$ 290,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 503,471

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 255,478
2 <sup>nd</sup> Fiscal Year	187,678
3 <sup>rd</sup> Fiscal Year	(14,080)
4 <sup>th</sup> Fiscal Year	55,006
5 <sup>th</sup> Fiscal Year	19,390
Thereafter	0
<b>Total</b>	<b>\$ 503,471</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00015082%  
Employer's proportionate share at MD 0.00045535%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,331  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 68,980**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 115,278  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,764

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,397  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,983  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 168

**Employer's Total Pension Expense/(Income)** **\$ 21,548**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,346	\$ 0
Changes of assumptions	\$ 16,038	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,063
Changes in proportionate share	\$ 33,007	\$ 539
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,603	\$ 1,056
Total (prior to post-MD contributions)	\$ 53,994	\$ 4,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,336

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,872
2 <sup>nd</sup> Fiscal Year	14,641
3 <sup>rd</sup> Fiscal Year	8,009
4 <sup>th</sup> Fiscal Year	8,086
5 <sup>th</sup> Fiscal Year	1,728
Thereafter	0
<b>Total</b>	<b>\$ 49,336</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00276616%

Employer's proportionate share at MD 0.00304790%

Employer's proportionate share of system NPL/(A) at prior MD \$ 372,879

**Employer's proportionate share of system NPL/(A) at MD \$ 461,717**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 771,616

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 205,920

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,670

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,573

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,534)

**Employer's Total Pension Expense/(Income) \$ 92,709**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,706	\$ 0
Changes of assumptions	\$ 107,348	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,503
Changes in proportionate share	\$ 29,208	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,970
Total (prior to post-MD contributions)	\$ 152,262	\$ 36,473
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,789

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 61,046
2 <sup>nd</sup> Fiscal Year	43,239
3 <sup>rd</sup> Fiscal Year	(1,677)
4 <sup>th</sup> Fiscal Year	9,633
5 <sup>th</sup> Fiscal Year	3,548
Thereafter	0
<b>Total</b>	<b>\$ 115,789</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00235623%  
Employer's proportionate share at MD 0.00273905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 317,621  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 414,930**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 693,426  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,054

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,584  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,508  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,647

**Employer's Total Pension Expense/(Income)** **\$ 96,739**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,115	\$ 0
Changes of assumptions	\$ 96,470	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,425
Changes in proportionate share	\$ 46,147	\$ 11,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,920	\$ 857
Total (prior to post-MD contributions)	\$ 172,652	\$ 31,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 141,425

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 67,677
2 <sup>nd</sup> Fiscal Year	49,708
3 <sup>rd</sup> Fiscal Year	4,815
4 <sup>th</sup> Fiscal Year	14,710
5 <sup>th</sup> Fiscal Year	4,514
Thereafter	0
<b>Total</b>	<b>\$ 141,425</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02082881%  
Employer's proportionate share at MD 0.01850467%

Employer's proportionate share of system NPL/(A) at prior MD	\$	2,807,731
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>2,803,214</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	4,684,700
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	1,250,201

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	544,414
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(47,253)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	86,151

**Employer's Total Pension Expense/(Income)** **\$ 583,312**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,357	\$ 0
Changes of assumptions	\$ 651,742	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 124,479
Changes in proportionate share	\$ 90,473	\$ 270,314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 233,374	\$ 515
Total (prior to post-MD contributions)	\$ 1,070,946	\$ 395,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 675,638

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 384,135
2 <sup>nd</sup> Fiscal Year	265,486
3 <sup>rd</sup> Fiscal Year	(10,754)
4 <sup>th</sup> Fiscal Year	24,699
5 <sup>th</sup> Fiscal Year	12,072
Thereafter	0
<b>Total</b>	<b>\$ 675,638</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00499679%  
Employer's proportionate share at MD 0.00606565%

Employer's proportionate share of system NPL/(A) at prior MD \$ 673,569  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 918,866**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,535,599  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 409,804

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 178,454  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,391  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,503

**Employer's Total Pension Expense/(Income)** **\$ 246,348**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,257	\$ 0
Changes of assumptions	\$ 213,635	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,803
Changes in proportionate share	\$ 156,994	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,253	\$ 0
Total (prior to post-MD contributions)	\$ 457,139	\$ 40,803
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 416,336

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 181,628
2 <sup>nd</sup> Fiscal Year	139,831
3 <sup>rd</sup> Fiscal Year	39,205
4 <sup>th</sup> Fiscal Year	44,653
5 <sup>th</sup> Fiscal Year	11,019
Thereafter	0
<b>Total</b>	<b>\$ 416,336</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03876335%

Employer's proportionate share at MD 0.03963736%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,225,314

**Employer's proportionate share of system NPL/(A) at MD \$ 6,004,538**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,034,717

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,677,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,166,146

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,925)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,602

**Employer's Total Pension Expense/(Income) \$ 1,157,823**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 204,256	\$ 0
Changes of assumptions	\$ 1,396,044	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 266,635
Changes in proportionate share	\$ 72,232	\$ 134,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 157,292	\$ 30,228
Total (prior to post-MD contributions)	\$ 1,829,824	\$ 431,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,398,582

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 747,468
2 <sup>nd</sup> Fiscal Year	545,471
3 <sup>rd</sup> Fiscal Year	(38,496)
4 <sup>th</sup> Fiscal Year	102,415
5 <sup>th</sup> Fiscal Year	41,724
Thereafter	0
<b>Total</b>	<b>\$ 1,398,582</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00188765%  
Employer's proportionate share at MD 0.00238536%

Employer's proportionate share of system NPL/(A) at prior MD \$ 254,456  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 361,351**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 603,885  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 161,158

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,178  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,668  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,861

**Employer's Total Pension Expense/(Income)** **\$ 87,707**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,292	\$ 0
Changes of assumptions	\$ 84,013	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,046
Changes in proportionate share	\$ 45,936	\$ 7,889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,990	\$ 0
Total (prior to post-MD contributions)	\$ 158,231	\$ 23,935
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,296

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 61,620
2 <sup>nd</sup> Fiscal Year	44,417
3 <sup>rd</sup> Fiscal Year	8,347
4 <sup>th</sup> Fiscal Year	15,642
5 <sup>th</sup> Fiscal Year	4,271
Thereafter	0
<b>Total</b>	<b>\$ 134,296</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00164740%  
Employer's proportionate share at MD 0.00168696%

Employer's proportionate share of system NPL/(A) at prior MD	\$	222,070
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>255,552</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	427,076
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	113,973

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	49,631
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(1,900)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	12,190

**Employer's Total Pension Expense/(Income) \$ 59,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,693	\$ 0
Changes of assumptions	\$ 59,415	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,348
Changes in proportionate share	\$ 3,437	\$ 7,630
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,966	\$ 844
Total (prior to post-MD contributions)	\$ 112,511	\$ 19,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 92,689

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 42,152
2 <sup>nd</sup> Fiscal Year	32,668
3 <sup>rd</sup> Fiscal Year	8,386
4 <sup>th</sup> Fiscal Year	7,653
5 <sup>th</sup> Fiscal Year	1,831
Thereafter	0
<b>Total</b>	<b>\$ 92,689</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00184918%

Employer's proportionate share at MD 0.00226164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 249,270

**Employer's proportionate share of system NPL/(A) at MD \$ 342,609**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 572,564

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 152,800

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,538

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,354

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,804

**Employer's Total Pension Expense/(Income) \$ 100,696**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,655	\$ 0
Changes of assumptions	\$ 79,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,214
Changes in proportionate share	\$ 82,020	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,345	\$ 3,972
Total (prior to post-MD contributions)	\$ 182,676	\$ 19,186
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 163,490

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 76,137
2 <sup>nd</sup> Fiscal Year	59,444
3 <sup>rd</sup> Fiscal Year	11,187
4 <sup>th</sup> Fiscal Year	12,984
5 <sup>th</sup> Fiscal Year	3,737
Thereafter	0
<b>Total</b>	<b>\$ 163,490</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00016351%  
Employer's proportionate share at MD 0.00015428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,041  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 23,371**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,058  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,423

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,539  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,027)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,350)

**Employer's Total Pension Expense/(Income)** **\$ 162**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 795	\$ 0
Changes of assumptions	\$ 5,434	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,038
Changes in proportionate share	\$ 0	\$ 9,678
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,862
Total (prior to post-MD contributions)	\$ 6,229	\$ 13,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,349)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,284)
2 <sup>nd</sup> Fiscal Year	(1,654)
3 <sup>rd</sup> Fiscal Year	(3,526)
4 <sup>th</sup> Fiscal Year	(944)
5 <sup>th</sup> Fiscal Year	58
Thereafter	0
<b>Total</b>	<b>\$ -7,349</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00152632%  
Employer's proportionate share at MD 0.00150516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 205,749  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 228,012**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 381,051  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,691

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,282  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,338)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,143  
**Employer's Total Pension Expense/(Income)** **\$ 53,087**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,756	\$ 0
Changes of assumptions	\$ 53,012	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,125
Changes in proportionate share	\$ 42,273	\$ 52,118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,451	\$ 276
Total (prior to post-MD contributions)	\$ 152,492	\$ 62,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,973

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,782
2 <sup>nd</sup> Fiscal Year	23,797
3 <sup>rd</sup> Fiscal Year	13,554
4 <sup>th</sup> Fiscal Year	14,108
5 <sup>th</sup> Fiscal Year	2,732
Thereafter	0
<b>Total</b>	<b>\$ 89,973</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01296658%

Employer's proportionate share at MD 0.01143617%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,747,900

**Employer's proportionate share of system NPL/(A) at MD \$ 1,732,429**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,895,216

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 772,643

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 336,456

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,987)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,257

**Employer's Total Pension Expense/(Income) \$ 309,726**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,932	\$ 0
Changes of assumptions	\$ 402,786	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,930
Changes in proportionate share	\$ 0	\$ 164,324
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,205	\$ 12,800
Total (prior to post-MD contributions)	\$ 573,923	\$ 254,054
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 319,869

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 193,097
2 <sup>nd</sup> Fiscal Year	137,857
3 <sup>rd</sup> Fiscal Year	(26,766)
4 <sup>th</sup> Fiscal Year	8,460
5 <sup>th</sup> Fiscal Year	7,222
Thereafter	0
<b>Total</b>	<b>\$ 319,869</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00311187%  
Employer's proportionate share at MD 0.00314708%

Employer's proportionate share of system NPL/(A) at prior MD \$ 419,481  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 476,741**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 796,725  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 212,621

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,588  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,403)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,739

**Employer's Total Pension Expense/(Income)** **\$ 100,924**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,217	\$ 0
Changes of assumptions	\$ 110,841	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,170
Changes in proportionate share	\$ 2,909	\$ 8,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,728	\$ 937
Total (prior to post-MD contributions)	\$ 174,695	\$ 30,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,428

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 68,770
2 <sup>nd</sup> Fiscal Year	53,558
3 <sup>rd</sup> Fiscal Year	5,268
4 <sup>th</sup> Fiscal Year	12,820
5 <sup>th</sup> Fiscal Year	4,013
Thereafter	0
<b>Total</b>	<b>\$ 144,428</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00392305%  
Employer's proportionate share at MD 0.00365295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 528,829  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 553,374**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 924,792  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 246,798

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 107,471  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,333)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (631)

**Employer's Total Pension Expense/(Income)** **\$ 97,507**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,824	\$ 0
Changes of assumptions	\$ 128,658	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,573
Changes in proportionate share	\$ 18,136	\$ 54,695
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,036	\$ 1,612
Total (prior to post-MD contributions)	\$ 170,654	\$ 80,880
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,774

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 60,058
2 <sup>nd</sup> Fiscal Year	42,811
3 <sup>rd</sup> Fiscal Year	(15,474)
4 <sup>th</sup> Fiscal Year	18
5 <sup>th</sup> Fiscal Year	2,361
Thereafter	0
<b>Total</b>	<b>\$ 89,774</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2693: City-County Insurance Services

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.04341832%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,577,304**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,991,917  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,933,402

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,277,383  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 724,009  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 136,907

**Employer's Total Pension Expense/(Income)** **\$ 2,138,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 223,740	\$ 0
Changes of assumptions	\$ 1,529,211	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 292,069
Changes in proportionate share	\$ 3,588,255	\$ 354,615
Differences between employer contributions and employer's proportionate share of system contributions	\$ 608,276	\$ 41,979
Total (prior to post-MD contributions)	\$ 5,949,482	\$ 688,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,260,819

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,692,095
2 <sup>nd</sup> Fiscal Year	1,472,360
3 <sup>rd</sup> Fiscal Year	858,214
4 <sup>th</sup> Fiscal Year	1,013,209
5 <sup>th</sup> Fiscal Year	224,941
Thereafter	0
<b>Total</b>	<b>\$ 5,260,819</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00189297%  
Employer's proportionate share at MD 0.00434254%

Employer's proportionate share of system NPL/(A) at prior MD \$ 255,173  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 657,838**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,099,371  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 293,388

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 127,759  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,389)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,370

**Employer's Total Pension Expense/(Income)** **\$ 113,740**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,378	\$ 0
Changes of assumptions	\$ 152,946	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 29,212
Changes in proportionate share	\$ 202,442	\$ 204,366
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,450	\$ 8,681
Total (prior to post-MD contributions)	\$ 401,216	\$ 242,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 158,957

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 68,641
2 <sup>nd</sup> Fiscal Year	45,933
3 <sup>rd</sup> Fiscal Year	(11,622)
4 <sup>th</sup> Fiscal Year	42,194
5 <sup>th</sup> Fiscal Year	13,810
Thereafter	0
<b>Total</b>	<b>\$ 158,957</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07828842%  
Employer's proportionate share at MD 0.07519957%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,553,309  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,391,744**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,037,757  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,080,587

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,212,400  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (249,458)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,571  
**Employer's Total Pension Expense/(Income)** **\$ 1,982,513**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 387,513	\$ 0
Changes of assumptions	\$ 2,648,559	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 505,858
Changes in proportionate share	\$ 0	\$ 788,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 241,479	\$ 62,010
Total (prior to post-MD contributions)	\$ 3,277,551	\$ 1,356,604
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,920,947

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,205,857
2 <sup>nd</sup> Fiscal Year	821,698
3 <sup>rd</sup> Fiscal Year	(244,398)
4 <sup>th</sup> Fiscal Year	78,620
5 <sup>th</sup> Fiscal Year	59,170
Thereafter	0
<b>Total</b>	<b>\$ 1,920,947</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00608237%  
Employer's proportionate share at MD 0.00541929%

Employer's proportionate share of system NPL/(A) at prior MD \$ 819,906  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 820,951**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,371,964  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 366,135

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,438  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,156)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,521

**Employer's Total Pension Expense/(Income)** **\$ 129,803**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,926	\$ 0
Changes of assumptions	\$ 190,870	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 36,455
Changes in proportionate share	\$ 1,705	\$ 134,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,262	\$ 2,397
Total (prior to post-MD contributions)	\$ 253,763	\$ 173,651
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80,112

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 72,574
2 <sup>nd</sup> Fiscal Year	41,262
3 <sup>rd</sup> Fiscal Year	(33,867)
4 <sup>th</sup> Fiscal Year	(2,951)
5 <sup>th</sup> Fiscal Year	3,093
Thereafter	0
<b>Total</b>	<b>\$ 80,112</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00069050%  
Employer's proportionate share at MD 0.00041438%

Employer's proportionate share of system NPL/(A) at prior MD \$ 93,080  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 62,773**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 104,906  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,996

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,191  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,727)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,329

**Employer's Total Pension Expense/(Income)** **\$ 10,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,135	\$ 0
Changes of assumptions	\$ 14,595	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,787
Changes in proportionate share	\$ 6,312	\$ 22,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,418	\$ 0
Total (prior to post-MD contributions)	\$ 26,460	\$ 25,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 853

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,391
2 <sup>nd</sup> Fiscal Year	3,885
3 <sup>rd</sup> Fiscal Year	(4,525)
4 <sup>th</sup> Fiscal Year	(4,247)
5 <sup>th</sup> Fiscal Year	(651)
Thereafter	0
<b>Total</b>	<b>\$ 853</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00267430%

Employer's proportionate share at MD 0.00252882%

Employer's proportionate share of system NPL/(A) at prior MD \$ 360,497

**Employer's proportionate share of system NPL/(A) at MD \$ 383,083**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 640,204

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 170,851

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,399

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,907)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,111)

**Employer's Total Pension Expense/(Income) \$ 63,381**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,031	\$ 0
Changes of assumptions	\$ 89,066	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,011
Changes in proportionate share	\$ 4,328	\$ 29,620
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,299	\$ 4,732
Total (prior to post-MD contributions)	\$ 117,724	\$ 51,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,361

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 37,886
2 <sup>nd</sup> Fiscal Year	27,517
3 <sup>rd</sup> Fiscal Year	(4,728)
4 <sup>th</sup> Fiscal Year	3,769
5 <sup>th</sup> Fiscal Year	1,918
Thereafter	0
<b>Total</b>	<b>\$ 66,361</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 994	\$ 0
Total (prior to post-MD contributions)	\$ 994	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 994

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 613
2 <sup>nd</sup> Fiscal Year	337
3 <sup>rd</sup> Fiscal Year	44
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 994</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02082072%

Employer's proportionate share at MD 0.01958114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,806,641

**Employer's proportionate share of system NPL/(A) at MD \$ 2,966,285**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,957,222

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,322,929

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 576,084

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 41,859

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,278

**Employer's Total Pension Expense/(Income) \$ 619,221**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 100,904	\$ 0
Changes of assumptions	\$ 689,656	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 131,720
Changes in proportionate share	\$ 334,867	\$ 175,128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,951	\$ 17,025
Total (prior to post-MD contributions)	\$ 1,174,378	\$ 323,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 850,505

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 416,749
2 <sup>nd</sup> Fiscal Year	320,924
3 <sup>rd</sup> Fiscal Year	49,412
4 <sup>th</sup> Fiscal Year	49,517
5 <sup>th</sup> Fiscal Year	13,903
Thereafter	0
<b>Total</b>	<b>\$ 850,505</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00257329%  
Employer's proportionate share at MD 0.00185620%

Employer's proportionate share of system NPL/(A) at prior MD \$ 346,880  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 281,190**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 469,921  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,407

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,610  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,935)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,251

**Employer's Total Pension Expense/(Income)** **\$ 54,926**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,565	\$ 0
Changes of assumptions	\$ 65,376	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,486
Changes in proportionate share	\$ 25,901	\$ 79,272
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,378	\$ 130
Total (prior to post-MD contributions)	\$ 135,220	\$ 91,888
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,332

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,684
2 <sup>nd</sup> Fiscal Year	24,863
3 <sup>rd</sup> Fiscal Year	(11,511)
4 <sup>th</sup> Fiscal Year	(5,770)
5 <sup>th</sup> Fiscal Year	66
Thereafter	0
<b>Total</b>	<b>\$ 43,332</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,988)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (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	\$ 13,984
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60	\$ 2,429
Total (prior to post-MD contributions)	\$ 60	\$ 16,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,353)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,376)
2 <sup>nd</sup> Fiscal Year	(3,977)
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -16,353</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04023488%  
Employer's proportionate share at MD 0.03763975%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,423,677  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,701,926**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,528,996  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,542,993

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,107,376  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (117,844)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,684

**Employer's Total Pension Expense/(Income)** **\$ 1,052,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 193,962	\$ 0
Changes of assumptions	\$ 1,325,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 253,198
Changes in proportionate share	\$ 14,134	\$ 404,492
Differences between employer contributions and employer's proportionate share of system contributions	\$ 236,718	\$ 19,140
Total (prior to post-MD contributions)	\$ 1,770,501	\$ 676,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,093,671

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 657,011
2 <sup>nd</sup> Fiscal Year	443,046
3 <sup>rd</sup> Fiscal Year	(85,958)
4 <sup>th</sup> Fiscal Year	50,384
5 <sup>th</sup> Fiscal Year	29,188
Thereafter	0
<b>Total</b>	<b>\$ 1,093,671</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00099023%  
Employer's proportionate share at MD 0.00101621%

Employer's proportionate share of system NPL/(A) at prior MD \$ 133,483  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 153,942**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 257,267  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 68,657

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,897  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,483)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,435

**Employer's Total Pension Expense/(Income)** **\$ 29,849**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,237	\$ 0
Changes of assumptions	\$ 35,791	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,836
Changes in proportionate share	\$ 4,235	\$ 6,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,062	\$ 1,143
Total (prior to post-MD contributions)	\$ 53,325	\$ 14,406
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,919

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,385
2 <sup>nd</sup> Fiscal Year	14,101
3 <sup>rd</sup> Fiscal Year	583
4 <sup>th</sup> Fiscal Year	3,674
5 <sup>th</sup> Fiscal Year	1,176
Thereafter	0
<b>Total</b>	<b>\$ 38,919</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00015493%  
Employer's proportionate share at MD 0.00011304%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,885  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 17,124**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,618  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,637

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,326  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,513)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,369)  
**Employer's Total Pension Expense/(Income)** **\$ (11,556)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 583	\$ 0
Changes of assumptions	\$ 3,981	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 760
Changes in proportionate share	\$ 0	\$ 25,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,576
Total (prior to post-MD contributions)	\$ 4,564	\$ 33,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,665)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (12,116)
2 <sup>nd</sup> Fiscal Year	(10,635)
3 <sup>rd</sup> Fiscal Year	(4,722)
4 <sup>th</sup> Fiscal Year	(1,067)
5 <sup>th</sup> Fiscal Year	(126)
Thereafter	0
<b>Total</b>	<b>\$ -28,665</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00105725%  
Employer's proportionate share at MD 0.00125375%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,518  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 189,927**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 317,403
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,705

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,886
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,128
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,262)

**Employer's Total Pension Expense/(Income)** **\$ 33,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,461	\$ 0
Changes of assumptions	\$ 44,158	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,434
Changes in proportionate share	\$ 23,829	\$ 16,755
Differences between employer contributions and employer's proportionate share of system contributions	\$ 137	\$ 11,399
Total (prior to post-MD contributions)	\$ 74,585	\$ 36,588
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,997

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,031
2 <sup>nd</sup> Fiscal Year	15,830
3 <sup>rd</sup> Fiscal Year	(3,732)
4 <sup>th</sup> Fiscal Year	3,268
5 <sup>th</sup> Fiscal Year	1,599
Thereafter	0
<b>Total</b>	<b>\$ 37,997</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00759127%  
Employer's proportionate share at MD 0.00680478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,023,306  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,030,835**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,722,719  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 459,740

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 200,199  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,174)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,162

**Employer's Total Pension Expense/(Income)** **\$ 169,187**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,066	\$ 0
Changes of assumptions	\$ 239,667	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,775
Changes in proportionate share	\$ 0	\$ 111,472
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,642	\$ 6,342
Total (prior to post-MD contributions)	\$ 303,375	\$ 163,589
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 139,786

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 98,878
2 <sup>nd</sup> Fiscal Year	65,637
3 <sup>rd</sup> Fiscal Year	(27,898)
4 <sup>th</sup> Fiscal Year	(452)
5 <sup>th</sup> Fiscal Year	3,621
Thereafter	0
<b>Total</b>	<b>\$ 139,786</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00504145%  
Employer's proportionate share at MD 0.00636964%

Employer's proportionate share of system NPL/(A) at prior MD \$ 679,589  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 964,917**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,612,558  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 430,342

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,397  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,108  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,607

**Employer's Total Pension Expense/(Income)** **\$ 239,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,824	\$ 0
Changes of assumptions	\$ 224,341	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 42,848
Changes in proportionate share	\$ 162,465	\$ 4,976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,186	\$ 5,109
Total (prior to post-MD contributions)	\$ 448,816	\$ 52,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 395,883

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 172,557
2 <sup>nd</sup> Fiscal Year	137,596
3 <sup>rd</sup> Fiscal Year	33,903
4 <sup>th</sup> Fiscal Year	41,175
5 <sup>th</sup> Fiscal Year	10,652
Thereafter	0
<b>Total</b>	<b>\$ 395,883</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00887507%

Employer's proportionate share at MD 0.00873267%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,196,363

**Employer's proportionate share of system NPL/(A) at MD \$ 1,322,884**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,210,790

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 589,991

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 256,918

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,850

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,486)

**Employer's Total Pension Expense/(Income) \$ 251,282**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,001	\$ 0
Changes of assumptions	\$ 307,568	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,744
Changes in proportionate share	\$ 73,996	\$ 27,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,102	\$ 40,444
Total (prior to post-MD contributions)	\$ 427,667	\$ 126,731
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300,936

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 162,513
2 <sup>nd</sup> Fiscal Year	125,540
3 <sup>rd</sup> Fiscal Year	(4,829)
4 <sup>th</sup> Fiscal Year	11,740
5 <sup>th</sup> Fiscal Year	5,972
Thereafter	0
<b>Total</b>	<b>\$ 300,936</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00102202%  
Employer's proportionate share at MD 0.00099171%

Employer's proportionate share of system NPL/(A) at prior MD \$ 137,769  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 150,231**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 251,064
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,001

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,176
- 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) \$ 6,266

**Employer's Total Pension Expense/(Income)** **\$ 29,150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,110	\$ 0
Changes of assumptions	\$ 34,928	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,671
Changes in proportionate share	\$ 0	\$ 17,170
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,608	\$ 0
Total (prior to post-MD contributions)	\$ 58,646	\$ 23,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,585
2 <sup>nd</sup> Fiscal Year	12,947
3 <sup>rd</sup> Fiscal Year	(890)
4 <sup>th</sup> Fiscal Year	3,022
5 <sup>th</sup> Fiscal Year	1,141
Thereafter	0
<b>Total</b>	<b>\$ 34,805</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07711079%  
Employer's proportionate share at MD 0.06988989%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,394,564  
**Employer's proportionate share of system NPL/(A) at MD \$ 10,587,398**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,693,542
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,721,857

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,056,187
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (98,018)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54,016)

**Employer's Total Pension Expense/(Income) \$ 1,904,153**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 360,152	\$ 0
Changes of assumptions	\$ 2,461,550	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 470,140
Changes in proportionate share	\$ 191,922	\$ 726,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,196	\$ 114,190
Total (prior to post-MD contributions)	\$ 3,039,820	\$ 1,310,466
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,729,354

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,173,597
2 <sup>nd</sup> Fiscal Year	763,824
3 <sup>rd</sup> Fiscal Year	(242,373)
4 <sup>th</sup> Fiscal Year	(550)
5 <sup>th</sup> Fiscal Year	34,855
Thereafter	0
<b>Total</b>	<b>\$ 1,729,354</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00134806%  
Employer's proportionate share at MD 0.00203371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 181,719  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 308,080**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 514,860
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,400

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 59,833
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,815)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,594)

**Employer's Total Pension Expense/(Income)** **\$ 49,424**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,480	\$ 0
Changes of assumptions	\$ 71,628	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,681
Changes in proportionate share	\$ 56,664	\$ 68,679
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,669	\$ 5,918
Total (prior to post-MD contributions)	\$ 142,441	\$ 88,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,163

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,747
2 <sup>nd</sup> Fiscal Year	19,506
3 <sup>rd</sup> Fiscal Year	(9,494)
4 <sup>th</sup> Fiscal Year	11,002
5 <sup>th</sup> Fiscal Year	4,402
Thereafter	0
<b>Total</b>	<b>\$ 54,163</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00191890%  
Employer's proportionate share at MD 0.00200967%

Employer's proportionate share of system NPL/(A) at prior MD	\$	258,668
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>304,439</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	508,774
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	135,776

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	59,125
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	4,241
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	7,001

**Employer's Total Pension Expense/(Income)** **\$ 70,367**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,356	\$ 0
Changes of assumptions	\$ 70,781	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,519
Changes in proportionate share	\$ 15,661	\$ 1,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,780	\$ 238
Total (prior to post-MD contributions)	\$ 120,578	\$ 15,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 105,439

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49,591
2 <sup>nd</sup> Fiscal Year	38,809
3 <sup>rd</sup> Fiscal Year	5,445
4 <sup>th</sup> Fiscal Year	8,926
5 <sup>th</sup> Fiscal Year	2,669
Thereafter	0
<b>Total</b>	<b>\$ 105,439</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00069977%

Employer's proportionate share at MD 0.00087334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,329

**Employer's proportionate share of system NPL/(A) at MD \$ 132,300**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 221,097

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,004

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,694

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,437

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,878

**Employer's Total Pension Expense/(Income) \$ 45,009**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,500	\$ 0
Changes of assumptions	\$ 30,759	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,875
Changes in proportionate share	\$ 50,719	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,486	\$ 4,453
Total (prior to post-MD contributions)	\$ 106,464	\$ 10,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 96,136

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,913
2 <sup>nd</sup> Fiscal Year	31,010
3 <sup>rd</sup> Fiscal Year	15,905
4 <sup>th</sup> Fiscal Year	11,195
5 <sup>th</sup> Fiscal Year	2,113
Thereafter	0
<b>Total</b>	<b>\$ 96,136</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00410266%  
Employer's proportionate share at MD 0.00453326%

Employer's proportionate share of system NPL/(A) at prior MD \$ 553,040  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 686,729**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,147,654  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 306,273

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,370  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,151)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,605)

**Employer's Total Pension Expense/(Income)** **\$ 100,614**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,360	\$ 0
Changes of assumptions	\$ 159,663	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,495
Changes in proportionate share	\$ 35,634	\$ 84,210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,258	\$ 17,672
Total (prior to post-MD contributions)	\$ 231,915	\$ 132,377
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,538

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 54,747
2 <sup>nd</sup> Fiscal Year	35,945
3 <sup>rd</sup> Fiscal Year	(11,183)
4 <sup>th</sup> Fiscal Year	14,527
5 <sup>th</sup> Fiscal Year	5,503
Thereafter	0
<b>Total</b>	<b>\$ 99,538</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00153038%  
Employer's proportionate share at MD 0.00326441%

Employer's proportionate share of system NPL/(A) at prior MD \$ 206,296  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 494,515**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 826,428  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 220,548

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,040  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,281  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,888

**Employer's Total Pension Expense/(Income)** **\$ 156,209**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,822	\$ 0
Changes of assumptions	\$ 114,974	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,959
Changes in proportionate share	\$ 190,423	\$ 6,426
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,409	\$ 4,545
Total (prior to post-MD contributions)	\$ 331,628	\$ 32,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 298,698

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 120,511
2 <sup>nd</sup> Fiscal Year	97,325
3 <sup>rd</sup> Fiscal Year	32,640
4 <sup>th</sup> Fiscal Year	38,692
5 <sup>th</sup> Fiscal Year	9,529
Thereafter	0
<b>Total</b>	<b>\$ 298,698</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00038819%  
Employer's proportionate share at MD 0.00032928%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,328  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 49,882**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,362  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,247

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,688  
▪ 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) \$ (807)

**Employer's Total Pension Expense/(Income)** **\$ 13,836**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,697	\$ 0
Changes of assumptions	\$ 11,597	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,215
Changes in proportionate share	\$ 20,178	\$ 4,869
Differences between employer contributions and employer's proportionate share of system contributions	\$ 760	\$ 6,167
Total (prior to post-MD contributions)	\$ 34,232	\$ 13,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,981

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,210
2 <sup>nd</sup> Fiscal Year	7,869
3 <sup>rd</sup> Fiscal Year	2,829
4 <sup>th</sup> Fiscal Year	189
5 <sup>th</sup> Fiscal Year	(117)
Thereafter	0
<b>Total</b>	<b>\$ 20,981</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00229492%

Employer's proportionate share at MD 0.00262155%

Employer's proportionate share of system NPL/(A) at prior MD \$ 309,356

**Employer's proportionate share of system NPL/(A) at MD \$ 397,130**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 663,680

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 177,116

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,127

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,489

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,049

**Employer's Total Pension Expense/(Income) \$ 88,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,509	\$ 0
Changes of assumptions	\$ 92,332	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,635
Changes in proportionate share	\$ 36,918	\$ 4,532
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,377	\$ 7,594
Total (prior to post-MD contributions)	\$ 147,136	\$ 29,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 117,375

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 60,433
2 <sup>nd</sup> Fiscal Year	42,859
3 <sup>rd</sup> Fiscal Year	592
4 <sup>th</sup> Fiscal Year	10,005
5 <sup>th</sup> Fiscal Year	3,487
Thereafter	0
<b>Total</b>	<b>\$ 117,375</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00602911%  
Employer's proportionate share at MD 0.00522308%

Employer's proportionate share of system NPL/(A) at prior MD \$ 812,726  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 791,228**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,322,291  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 352,878

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 153,665  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,506)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,274)

**Employer's Total Pension Expense/(Income)** **\$ 143,885**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,915	\$ 0
Changes of assumptions	\$ 183,959	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,135
Changes in proportionate share	\$ 34,031	\$ 85,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,763	\$ 18,570
Total (prior to post-MD contributions)	\$ 255,668	\$ 139,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 89,437
2 <sup>nd</sup> Fiscal Year	61,323
3 <sup>rd</sup> Fiscal Year	(25,835)
4 <sup>th</sup> Fiscal Year	(9,798)
5 <sup>th</sup> Fiscal Year	973
Thereafter	0
<b>Total</b>	<b>\$ 116,099</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00924072%

Employer's proportionate share at MD 0.01042960%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,245,653

**Employer's proportionate share of system NPL/(A) at MD \$ 1,579,947**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,640,390

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 704,638

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 306,843

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,046)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,989)

**Employer's Total Pension Expense/(Income) \$ 238,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,745	\$ 0
Changes of assumptions	\$ 367,335	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,159
Changes in proportionate share	\$ 98,253	\$ 212,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,961	\$ 20,303
Total (prior to post-MD contributions)	\$ 550,294	\$ 302,487
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 247,807

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 133,434
2 <sup>nd</sup> Fiscal Year	91,597
3 <sup>rd</sup> Fiscal Year	(28,527)
4 <sup>th</sup> Fiscal Year	36,946
5 <sup>th</sup> Fiscal Year	14,358
Thereafter	0
<b>Total</b>	<b>\$ 247,807</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00642679%  
Employer's proportionate share at MD 0.00532905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 866,334  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 807,281**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,349,119  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 360,038

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,783  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,597)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,199

**Employer's Total Pension Expense/(Income)** **\$ 147,385**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,461	\$ 0
Changes of assumptions	\$ 187,691	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,848
Changes in proportionate share	\$ 69,877	\$ 115,514
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,403	\$ 5,727
Total (prior to post-MD contributions)	\$ 302,432	\$ 157,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145,343

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 92,275
2 <sup>nd</sup> Fiscal Year	64,513
3 <sup>rd</sup> Fiscal Year	(8,874)
4 <sup>th</sup> Fiscal Year	(3,388)
5 <sup>th</sup> Fiscal Year	819
Thereafter	0
<b>Total</b>	<b>\$ 145,343</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11187501%  
Employer's proportionate share at MD 0.10015592%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,080,794  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 15,172,303**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,355,784  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,766,672

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,946,625  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (572,624)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (284,281)

**Employer's Total Pension Expense/(Income)** **\$ 2,089,720**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 516,116	\$ 0
Changes of assumptions	\$ 3,527,532	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 673,736
Changes in proportionate share	\$ 0	\$ 1,913,944
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 459,436
Total (prior to post-MD contributions)	\$ 4,043,648	\$ 3,047,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 996,532

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,082,385
2 <sup>nd</sup> Fiscal Year	659,379
3 <sup>rd</sup> Fiscal Year	(659,239)
4 <sup>th</sup> Fiscal Year	(125,182)
5 <sup>th</sup> Fiscal Year	39,190
Thereafter	0
<b>Total</b>	<b>\$ 996,532</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01978236%  
Employer's proportionate share at MD 0.01840518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,666,670  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,788,142**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,659,513  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,243,479

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 541,487  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (90,899)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,746)

**Employer's Total Pension Expense/(Income)** **\$ 444,842**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,844	\$ 0
Changes of assumptions	\$ 648,238	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,809
Changes in proportionate share	\$ 16,400	\$ 318,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,141	\$ 23,981
Total (prior to post-MD contributions)	\$ 807,623	\$ 466,286
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 341,337

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 254,227
2 <sup>nd</sup> Fiscal Year	155,064
3 <sup>rd</sup> Fiscal Year	(87,094)
4 <sup>th</sup> Fiscal Year	6,701
5 <sup>th</sup> Fiscal Year	12,439
Thereafter	0
<b>Total</b>	<b>\$ 341,337</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00161020%  
Employer's proportionate share at MD 0.00154260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 217,056  
**Employer's proportionate share of system NPL/(A) at MD \$ 233,684**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 390,529
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 104,220

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,384
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,369
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,586)

**Employer's Total Pension Expense/(Income) \$ 49,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,949	\$ 0
Changes of assumptions	\$ 54,331	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,377
Changes in proportionate share	\$ 32,947	\$ 6,197
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,075	\$ 13,315
Total (prior to post-MD contributions)	\$ 96,302	\$ 29,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,413

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33,495
2 <sup>nd</sup> Fiscal Year	26,415
3 <sup>rd</sup> Fiscal Year	3,428
4 <sup>th</sup> Fiscal Year	2,330
5 <sup>th</sup> Fiscal Year	745
Thereafter	0
<b>Total</b>	<b>\$ 66,413</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00158202%  
Employer's proportionate share at MD 0.00104709%

Employer's proportionate share of system NPL/(A) at prior MD \$ 213,257  
**Employer's proportionate share of system NPL/(A) at MD \$ 158,620**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 265,085
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,743

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,806
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,361)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,094)

**Employer's Total Pension Expense/(Income) \$ (6,649)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,396	\$ 0
Changes of assumptions	\$ 36,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,044
Changes in proportionate share	\$ 716	\$ 72,159
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,112
Total (prior to post-MD contributions)	\$ 42,991	\$ 116,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (73,324)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (16,098)
2 <sup>nd</sup> Fiscal Year	(17,180)
3 <sup>rd</sup> Fiscal Year	(24,784)
4 <sup>th</sup> Fiscal Year	(13,527)
5 <sup>th</sup> Fiscal Year	(1,734)
Thereafter	0
<b>Total</b>	<b>\$ -73,324</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00492141%  
Employer's proportionate share at MD 0.00499688%

Employer's proportionate share of system NPL/(A) at prior MD \$ 663,408  
**Employer's proportionate share of system NPL/(A) at MD \$ 756,962**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,265,026
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 337,596

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,010
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,481
  - 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) \$ 145,427**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,750	\$ 0
Changes of assumptions	\$ 175,992	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,613
Changes in proportionate share	\$ 26,733	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,357
Total (prior to post-MD contributions)	\$ 228,475	\$ 52,970
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,505

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 94,434
2 <sup>nd</sup> Fiscal Year	69,700
3 <sup>rd</sup> Fiscal Year	(3,937)
4 <sup>th</sup> Fiscal Year	10,751
5 <sup>th</sup> Fiscal Year	4,557
Thereafter	0
<b>Total</b>	<b>\$ 175,505</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00065586%  
Employer's proportionate share at MD 0.00060574%

Employer's proportionate share of system NPL/(A) at prior MD \$ 88,410  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 91,762**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,351  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,925

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,821  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 78  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,235)

**Employer's Total Pension Expense/(Income)** **\$ 11,664**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,121	\$ 0
Changes of assumptions	\$ 21,334	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,075
Changes in proportionate share	\$ 4,630	\$ 7,786
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,233
Total (prior to post-MD contributions)	\$ 29,085	\$ 28,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 991

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,671
2 <sup>nd</sup> Fiscal Year	3,246
3 <sup>rd</sup> Fiscal Year	(5,757)
4 <sup>th</sup> Fiscal Year	(2,184)
5 <sup>th</sup> Fiscal Year	16
Thereafter	0
<b>Total</b>	<b>\$ 991</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01825575%  
Employer's proportionate share at MD 0.02172786%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,460,882  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,291,485**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,500,693
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,467,964

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 639,242
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,839)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50,056

**Employer's Total Pension Expense/(Income)** **\$ 683,459**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,966	\$ 0
Changes of assumptions	\$ 765,264	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 146,161
Changes in proportionate share	\$ 305,895	\$ 254,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 163,464	\$ 7,084
Total (prior to post-MD contributions)	\$ 1,346,589	\$ 407,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 939,154

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 453,378
2 <sup>nd</sup> Fiscal Year	320,619
3 <sup>rd</sup> Fiscal Year	12,314
4 <sup>th</sup> Fiscal Year	116,401
5 <sup>th</sup> Fiscal Year	36,443
Thereafter	0
<b>Total</b>	<b>\$ 939,154</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00048452%  
Employer's proportionate share at MD 0.00031178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 65,313  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 47,231**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,931  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,064

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,173  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,299)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,158

**Employer's Total Pension Expense/(Income)** **\$ 7,032**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,607	\$ 0
Changes of assumptions	\$ 10,981	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,097
Changes in proportionate share	\$ 0	\$ 21,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,046	\$ 518
Total (prior to post-MD contributions)	\$ 28,634	\$ 24,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,205

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,859
2 <sup>nd</sup> Fiscal Year	2,498
3 <sup>rd</sup> Fiscal Year	(1,676)
4 <sup>th</sup> Fiscal Year	(528)
5 <sup>th</sup> Fiscal Year	52
Thereafter	0
<b>Total</b>	<b>\$ 4,205</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00332736%  
Employer's proportionate share at MD 0.00418869%

Employer's proportionate share of system NPL/(A) at prior MD \$ 448,529  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 634,531**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,060,422  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 282,994

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,233  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,096  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,007)

**Employer's Total Pension Expense/(Income)** **\$ 143,322**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,585	\$ 0
Changes of assumptions	\$ 147,527	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,177
Changes in proportionate share	\$ 142,930	\$ 39,162
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,264	\$ 14,815
Total (prior to post-MD contributions)	\$ 321,306	\$ 82,154
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 239,152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 100,030
2 <sup>nd</sup> Fiscal Year	77,590
3 <sup>rd</sup> Fiscal Year	25,798
4 <sup>th</sup> Fiscal Year	29,063
5 <sup>th</sup> Fiscal Year	6,672
Thereafter	0
<b>Total</b>	<b>\$ 239,152</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00084037%  
Employer's proportionate share at MD 0.00110328%

Employer's proportionate share of system NPL/(A) at prior MD \$ 113,282  
**Employer's proportionate share of system NPL/(A) at MD \$ 167,132**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 279,310
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,539

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,459
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,908)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,135

**Employer's Total Pension Expense/(Income) \$ 32,686**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,685	\$ 0
Changes of assumptions	\$ 38,858	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,422
Changes in proportionate share	\$ 22,072	\$ 23,144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,774	\$ 374
Total (prior to post-MD contributions)	\$ 73,389	\$ 30,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,449

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,002
2 <sup>nd</sup> Fiscal Year	14,534
3 <sup>rd</sup> Fiscal Year	(1,406)
4 <sup>th</sup> Fiscal Year	6,194
5 <sup>th</sup> Fiscal Year	2,125
Thereafter	0
<b>Total</b>	<b>\$ 42,449</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,624

**Employer's Total Pension Expense/(Income) \$ 5,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 37
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,062	\$ 0
Total (prior to post-MD contributions)	\$ 9,062	\$ 37
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,025

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,698
2 <sup>nd</sup> Fiscal Year	2,394
3 <sup>rd</sup> Fiscal Year	1,127
4 <sup>th</sup> Fiscal Year	683
5 <sup>th</sup> Fiscal Year	123
Thereafter	0
<b>Total</b>	<b>\$ 9,025</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.34186219%  
Employer's proportionate share at MD 0.33850664%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,083,152  
**Employer's proportionate share of system NPL/(A) at MD \$ 51,279,297**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85,697,394
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,869,976

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,958,993
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (159,079)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 411,648

**Employer's Total Pension Expense/(Income) \$ 10,211,562**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,744,368	\$ 0
Changes of assumptions	\$ 11,922,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,277,091
Changes in proportionate share	\$ 47,277	\$ 639,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,537,226	\$ 104,344
Total (prior to post-MD contributions)	\$ 15,251,210	\$ 3,020,460
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,230,750

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,667,828
2 <sup>nd</sup> Fiscal Year	4,764,423
3 <sup>rd</sup> Fiscal Year	(313,002)
4 <sup>th</sup> Fiscal Year	782,460
5 <sup>th</sup> Fiscal Year	329,043
Thereafter	0
<b>Total</b>	<b>\$ 12,230,750</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 864

**Employer's Total Pension Expense/(Income) \$ 864**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,212	\$ 0
Total (prior to post-MD contributions)	\$ 1,212	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,212

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 864
2 <sup>nd</sup> Fiscal Year	348
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,212</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02516865%  
Employer's proportionate share at MD 0.02472729%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,392,744  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,745,859**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,260,038  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,670,610

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 727,486  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,818)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,799

**Employer's Total Pension Expense/(Income)** **\$ 692,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,423	\$ 0
Changes of assumptions	\$ 870,905	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 166,337
Changes in proportionate share	\$ 0	\$ 138,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,354	\$ 2,900
Total (prior to post-MD contributions)	\$ 1,053,682	\$ 307,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 746,274

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 434,519
2 <sup>nd</sup> Fiscal Year	304,244
3 <sup>rd</sup> Fiscal Year	(51,507)
4 <sup>th</sup> Fiscal Year	38,291
5 <sup>th</sup> Fiscal Year	20,726
Thereafter	0
<b>Total</b>	<b>\$ 746,274</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00414206%  
Employer's proportionate share at MD 0.00403765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 558,351  
**Employer's proportionate share of system NPL/(A) at MD \$ 611,651**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,022,184  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,789

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,789  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,933)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,102)

**Employer's Total Pension Expense/(Income) \$ 99,754**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,807	\$ 0
Changes of assumptions	\$ 142,208	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,161
Changes in proportionate share	\$ 7,872	\$ 69,387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,009	\$ 6,512
Total (prior to post-MD contributions)	\$ 176,896	\$ 103,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,836

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 56,989
2 <sup>nd</sup> Fiscal Year	31,982
3 <sup>rd</sup> Fiscal Year	(21,405)
4 <sup>th</sup> Fiscal Year	2,951
5 <sup>th</sup> Fiscal Year	3,317
Thereafter	0
<b>Total</b>	<b>\$ 73,836</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00082426%  
Employer's proportionate share at MD 0.00154205%

Employer's proportionate share of system NPL/(A) at prior MD	\$	111,111
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>233,600</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	390,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	104,183

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	45,368
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	15,753
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(3,069)

**Employer's Total Pension Expense/(Income) \$ 58,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,946	\$ 0
Changes of assumptions	\$ 54,312	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,373
Changes in proportionate share	\$ 84,132	\$ 12,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,924	\$ 10,198
Total (prior to post-MD contributions)	\$ 149,314	\$ 32,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,365

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 42,849
2 <sup>nd</sup> Fiscal Year	39,525
3 <sup>rd</sup> Fiscal Year	13,435
4 <sup>th</sup> Fiscal Year	16,444
5 <sup>th</sup> Fiscal Year	4,113
Thereafter	0
<b>Total</b>	<b>\$ 116,365</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01047639%

Employer's proportionate share at MD 0.00920651%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,412,221

**Employer's proportionate share of system NPL/(A) at MD \$ 1,394,665**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,330,749

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 622,005

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 270,859

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,644)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,791)

**Employer's Total Pension Expense/(Income) \$ 244,424**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,442	\$ 0
Changes of assumptions	\$ 324,257	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,931
Changes in proportionate share	\$ 41,349	\$ 104,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,708
Total (prior to post-MD contributions)	\$ 413,048	\$ 224,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,462

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 149,062
2 <sup>nd</sup> Fiscal Year	95,853
3 <sup>rd</sup> Fiscal Year	(45,899)
4 <sup>th</sup> Fiscal Year	(12,982)
5 <sup>th</sup> Fiscal Year	2,429
Thereafter	0
<b>Total</b>	<b>\$ 188,462</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01478849%  
Employer's proportionate share at MD 0.01460279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,993,494  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,212,130**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,696,888  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 986,585

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 429,620  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,519)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,314

**Employer's Total Pension Expense/(Income)** **\$ 426,415**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 75,250	\$ 0
Changes of assumptions	\$ 514,316	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 98,231
Changes in proportionate share	\$ 86,657	\$ 78,950
Differences between employer contributions and employer's proportionate share of system contributions	\$ 65,978	\$ 18,129
Total (prior to post-MD contributions)	\$ 742,201	\$ 195,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 546,891

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 276,168
2 <sup>nd</sup> Fiscal Year	203,981
3 <sup>rd</sup> Fiscal Year	10,122
4 <sup>th</sup> Fiscal Year	42,677
5 <sup>th</sup> Fiscal Year	13,943
Thereafter	0
<b>Total</b>	<b>\$ 546,891</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 123

**Employer's Total Pension Expense/(Income) \$ 123**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 285	\$ 0
Total (prior to post-MD contributions)	\$ 285	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 123
2 <sup>nd</sup> Fiscal Year	123
3 <sup>rd</sup> Fiscal Year	39
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 285</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01276567%  
Employer's proportionate share at MD 0.01244645%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,720,817  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,885,473**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,150,982  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 840,899

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 366,179  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,697)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,615

**Employer's Total Pension Expense/(Income)** **\$ 355,097**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,138	\$ 0
Changes of assumptions	\$ 438,369	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,726
Changes in proportionate share	\$ 1,022	\$ 68,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,689	\$ 2,432
Total (prior to post-MD contributions)	\$ 536,218	\$ 154,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 381,914

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 225,644
2 <sup>nd</sup> Fiscal Year	156,514
3 <sup>rd</sup> Fiscal Year	(27,858)
4 <sup>th</sup> Fiscal Year	17,446
5 <sup>th</sup> Fiscal Year	10,168
Thereafter	0
<b>Total</b>	<b>\$ 381,914</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00096746%  
Employer's proportionate share at MD 0.00103897%

Employer's proportionate share of system NPL/(A) at prior MD \$ 130,414  
**Employer's proportionate share of system NPL/(A) at MD \$ 157,390**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 263,029
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,194

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,567
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,676
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,796)

**Employer's Total Pension Expense/(Income) \$ 32,447**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,354	\$ 0
Changes of assumptions	\$ 36,593	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,989
Changes in proportionate share	\$ 14,954	\$ 5,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 247	\$ 8,467
Total (prior to post-MD contributions)	\$ 57,148	\$ 20,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,588

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,463
2 <sup>nd</sup> Fiscal Year	14,447
3 <sup>rd</sup> Fiscal Year	(2,615)
4 <sup>th</sup> Fiscal Year	2,176
5 <sup>th</sup> Fiscal Year	1,117
Thereafter	0
<b>Total</b>	<b>\$ 36,588</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00153731%

Employer's proportionate share at MD 0.00135162%

Employer's proportionate share of system NPL/(A) at prior MD \$ 207,230

**Employer's proportionate share of system NPL/(A) at MD \$ 204,753**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 342,180

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 91,317

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,765

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,736

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 987

**Employer's Total Pension Expense/(Income) \$ 46,488**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,965	\$ 0
Changes of assumptions	\$ 47,605	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,092
Changes in proportionate share	\$ 28,297	\$ 15,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,008	\$ 370
Total (prior to post-MD contributions)	\$ 86,875	\$ 24,808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,067

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32,441
2 <sup>nd</sup> Fiscal Year	24,796
3 <sup>rd</sup> Fiscal Year	2,722
4 <sup>th</sup> Fiscal Year	1,527
5 <sup>th</sup> Fiscal Year	580
Thereafter	0
<b>Total</b>	<b>\$ 62,067</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03011782%  
Employer's proportionate share at MD 0.03285749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,059,894  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,977,477**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,318,304  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,219,897

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 966,680  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,378)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,243

**Employer's Total Pension Expense/(Income)** **\$ 944,545**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,319	\$ 0
Changes of assumptions	\$ 1,157,254	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 221,028
Changes in proportionate share	\$ 226,417	\$ 398,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 213,750	\$ 13,555
Total (prior to post-MD contributions)	\$ 1,766,740	\$ 633,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,133,380

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 600,471
2 <sup>nd</sup> Fiscal Year	420,755
3 <sup>rd</sup> Fiscal Year	(45,832)
4 <sup>th</sup> Fiscal Year	114,538
5 <sup>th</sup> Fiscal Year	43,447
Thereafter	0
<b>Total</b>	<b>\$ 1,133,380</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00267039%

Employer's proportionate share at MD 0.00327562%

Employer's proportionate share of system NPL/(A) at prior MD \$ 359,970

**Employer's proportionate share of system NPL/(A) at MD \$ 496,213**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 829,266

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 221,305

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,370

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 652

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,537

**Employer's Total Pension Expense/(Income) \$ 106,559**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,880	\$ 0
Changes of assumptions	\$ 115,369	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,035
Changes in proportionate share	\$ 57,563	\$ 40,649
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,398	\$ 893
Total (prior to post-MD contributions)	\$ 215,210	\$ 63,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151,633

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 71,336
2 <sup>nd</sup> Fiscal Year	48,432
3 <sup>rd</sup> Fiscal Year	5,676
4 <sup>th</sup> Fiscal Year	20,395
5 <sup>th</sup> Fiscal Year	5,794
Thereafter	0
<b>Total</b>	<b>\$ 151,633</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00350638%  
Employer's proportionate share at MD 0.00324626%

Employer's proportionate share of system NPL/(A) at prior MD \$ 472,661  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 491,766**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 821,833  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 219,322

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 95,506  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,955)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,961

**Employer's Total Pension Expense/(Income)** **\$ 91,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,728	\$ 0
Changes of assumptions	\$ 114,335	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,837
Changes in proportionate share	\$ 8,108	\$ 30,016
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,896	\$ 3,452
Total (prior to post-MD contributions)	\$ 155,067	\$ 55,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 99,762

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 57,992
2 <sup>nd</sup> Fiscal Year	41,070
3 <sup>rd</sup> Fiscal Year	(5,313)
4 <sup>th</sup> Fiscal Year	3,793
5 <sup>th</sup> Fiscal Year	2,220
Thereafter	0
<b>Total</b>	<b>\$ 99,762</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00355435%

Employer's proportionate share at MD 0.00272142%

Employer's proportionate share of system NPL/(A) at prior MD \$ 479,128

**Employer's proportionate share of system NPL/(A) at MD \$ 412,259**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 688,963

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,863

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,065

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,848)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,078

**Employer's Total Pension Expense/(Income) \$ 72,295**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,024	\$ 0
Changes of assumptions	\$ 95,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,307
Changes in proportionate share	\$ 30,112	\$ 72,551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,968	\$ 1,397
Total (prior to post-MD contributions)	\$ 148,954	\$ 92,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,699

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 44,022
2 <sup>nd</sup> Fiscal Year	30,885
3 <sup>rd</sup> Fiscal Year	(9,823)
4 <sup>th</sup> Fiscal Year	(7,700)
5 <sup>th</sup> Fiscal Year	(685)
Thereafter	0
<b>Total</b>	<b>\$ 56,699</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00064074%  
Employer's proportionate share at MD 0.00056928%

Employer's proportionate share of system NPL/(A) at prior MD \$ 86,372  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 86,238**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,121  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,461

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,748  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 941  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (747)  
**Employer's Total Pension Expense/(Income)** **\$ 16,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,934	\$ 0
Changes of assumptions	\$ 20,050	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,829
Changes in proportionate share	\$ 5,725	\$ 5,906
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,692	\$ 6,525
Total (prior to post-MD contributions)	\$ 30,401	\$ 16,260
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,141

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,925
2 <sup>nd</sup> Fiscal Year	7,312
3 <sup>rd</sup> Fiscal Year	(2,423)
4 <sup>th</sup> Fiscal Year	(1,595)
5 <sup>th</sup> Fiscal Year	(79)
Thereafter	0
<b>Total</b>	<b>\$ 14,141</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00149991%  
Employer's proportionate share at MD 0.00144646%

Employer's proportionate share of system NPL/(A) at prior MD \$ 202,188  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 219,120**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 366,190  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,725

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,555  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,718)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,020

**Employer's Total Pension Expense/(Income)** **\$ 41,857**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,454	\$ 0
Changes of assumptions	\$ 50,945	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,730
Changes in proportionate share	\$ 8,709	\$ 18,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,218	\$ 1,212
Total (prior to post-MD contributions)	\$ 77,326	\$ 29,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48,075

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 26,436
2 <sup>nd</sup> Fiscal Year	17,524
3 <sup>rd</sup> Fiscal Year	(724)
4 <sup>th</sup> Fiscal Year	3,560
5 <sup>th</sup> Fiscal Year	1,279
Thereafter	0
<b>Total</b>	<b>\$ 48,075</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00137155%  
Employer's proportionate share at MD 0.00123138%

Employer's proportionate share of system NPL/(A) at prior MD	\$	184,885
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>186,538</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	311,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	83,194

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	36,228
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	697
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	8,545

**Employer's Total Pension Expense/(Income) \$ 45,470**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,345	\$ 0
Changes of assumptions	\$ 43,370	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,283
Changes in proportionate share	\$ 11,735	\$ 13,232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,388	\$ 0
Total (prior to post-MD contributions)	\$ 88,838	\$ 21,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,323

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32,611
2 <sup>nd</sup> Fiscal Year	25,884
3 <sup>rd</sup> Fiscal Year	3,488
4 <sup>th</sup> Fiscal Year	4,048
5 <sup>th</sup> Fiscal Year	1,292
Thereafter	0
<b>Total</b>	<b>\$ 67,323</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00060924%  
Employer's proportionate share at MD 0.00033818%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,126  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 51,230**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85,615  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,848

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,949  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,685)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,249)

**Employer's Total Pension Expense/(Income)** **\$ (7,985)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,743	\$ 0
Changes of assumptions	\$ 11,911	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,275
Changes in proportionate share	\$ 5,552	\$ 54,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,556
Total (prior to post-MD contributions)	\$ 19,206	\$ 64,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,833)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,975)
2 <sup>nd</sup> Fiscal Year	(10,413)
3 <sup>rd</sup> Fiscal Year	(15,081)
4 <sup>th</sup> Fiscal Year	(7,592)
5 <sup>th</sup> Fiscal Year	(772)
Thereafter	0
<b>Total</b>	<b>\$ -44,833</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03045972%

Employer's proportionate share at MD 0.03137236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,105,982

**Employer's proportionate share of system NPL/(A) at MD \$ 4,752,499**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,942,324

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,119,560

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 922,987

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,322)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,698

**Employer's Total Pension Expense/(Income) \$ 938,363**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 161,666	\$ 0
Changes of assumptions	\$ 1,104,947	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 211,038
Changes in proportionate share	\$ 90,778	\$ 184,046
Differences between employer contributions and employer's proportionate share of system contributions	\$ 185,423	\$ 13,484
Total (prior to post-MD contributions)	\$ 1,542,814	\$ 408,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,134,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 607,070
2 <sup>nd</sup> Fiscal Year	423,293
3 <sup>rd</sup> Fiscal Year	(25,247)
4 <sup>th</sup> Fiscal Year	93,771
5 <sup>th</sup> Fiscal Year	35,360
Thereafter	0
<b>Total</b>	<b>\$ 1,134,246</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00119243%  
Employer's proportionate share at MD 0.00158654%

Employer's proportionate share of system NPL/(A) at prior MD	\$	160,740
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>240,340</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	401,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	107,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	46,677
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	3,293
○ 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) \$ 48,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,176	\$ 0
Changes of assumptions	\$ 55,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,672
Changes in proportionate share	\$ 32,826	\$ 14,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,711	\$ 2,627
Total (prior to post-MD contributions)	\$ 99,592	\$ 27,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,255

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32,575
2 <sup>nd</sup> Fiscal Year	24,266
3 <sup>rd</sup> Fiscal Year	2,161
4 <sup>th</sup> Fiscal Year	10,208
5 <sup>th</sup> Fiscal Year	3,044
Thereafter	0
<b>Total</b>	<b>\$ 72,255</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00015886%  
Employer's proportionate share at MD 0.00020767%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,414  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 31,459**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 52,574  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,030

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,110  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,155)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,557)

**Employer's Total Pension Expense/(Income)** **\$ 3,398**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,070	\$ 0
Changes of assumptions	\$ 7,314	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,397
Changes in proportionate share	\$ 8,532	\$ 9,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 473	\$ 4,211
Total (prior to post-MD contributions)	\$ 17,389	\$ 14,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,707

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,370
2 <sup>nd</sup> Fiscal Year	296
3 <sup>rd</sup> Fiscal Year	(247)
4 <sup>th</sup> Fiscal Year	1,026
5 <sup>th</sup> Fiscal Year	263
Thereafter	0
<b>Total</b>	<b>\$ 2,707</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07889868%  
Employer's proportionate share at MD 0.04614908%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,635,572  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,990,978**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,683,245  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,117,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,357,723  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (770,963)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,648)

**Employer's Total Pension Expense/(Income)** **\$ 557,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 237,812	\$ 0
Changes of assumptions	\$ 1,625,389	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 310,439
Changes in proportionate share	\$ 33,169	\$ 3,120,860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 161,545	\$ 169,980
Total (prior to post-MD contributions)	\$ 2,057,915	\$ 3,601,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,543,364)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 75,911
2 <sup>nd</sup> Fiscal Year	(176,163)
3 <sup>rd</sup> Fiscal Year	(806,744)
4 <sup>th</sup> Fiscal Year	(555,401)
5 <sup>th</sup> Fiscal Year	(80,966)
Thereafter	0
<b>Total</b>	<b>\$ -1,543,364</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00072717%  
Employer's proportionate share at MD 0.00068699%

Employer's proportionate share of system NPL/(A) at prior MD \$ 98,023  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 104,070**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 173,921  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,414

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,212  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,809)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,259

**Employer's Total Pension Expense/(Income)** **\$ 19,662**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,540	\$ 0
Changes of assumptions	\$ 24,196	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,621
Changes in proportionate share	\$ 761	\$ 7,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,124	\$ 471
Total (prior to post-MD contributions)	\$ 32,621	\$ 12,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,350
2 <sup>nd</sup> Fiscal Year	7,976
3 <sup>rd</sup> Fiscal Year	(1,917)
4 <sup>th</sup> Fiscal Year	1,078
5 <sup>th</sup> Fiscal Year	613
Thereafter	0
<b>Total</b>	<b>\$ 20,099</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00123816%  
Employer's proportionate share at MD 0.00115970%

Employer's proportionate share of system NPL/(A) at prior MD	\$	166,904
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>175,679</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	293,593
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	78,351

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	34,119
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	5,401
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	706

**Employer's Total Pension Expense/(Income) \$ 40,226**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,976	\$ 0
Changes of assumptions	\$ 40,845	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,801
Changes in proportionate share	\$ 21,243	\$ 12,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,775	\$ 2,252
Total (prior to post-MD contributions)	\$ 69,839	\$ 22,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,571

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 27,970
2 <sup>nd</sup> Fiscal Year	21,123
3 <sup>rd</sup> Fiscal Year	(2,277)
4 <sup>th</sup> Fiscal Year	55
5 <sup>th</sup> Fiscal Year	700
Thereafter	0
<b>Total</b>	<b>\$ 47,571</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00054546%  
Employer's proportionate share at MD 0.00008897%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,528  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,478**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,011

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,618
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,187)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (808)

**Employer's Total Pension Expense/(Income) \$ (5,377)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 458	\$ 0
Changes of assumptions	\$ 3,134	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 598
Changes in proportionate share	\$ 6,233	\$ 38,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 223	\$ 2,620
Total (prior to post-MD contributions)	\$ 10,048	\$ 41,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,549)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,209)
2 <sup>nd</sup> Fiscal Year	(6,393)
3 <sup>rd</sup> Fiscal Year	(8,337)
4 <sup>th</sup> Fiscal Year	(8,845)
5 <sup>th</sup> Fiscal Year	(1,766)
Thereafter	0
<b>Total</b>	<b>\$ -31,549</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00401912%  
Employer's proportionate share at MD 0.00564928%

Employer's proportionate share of system NPL/(A) at prior MD \$ 541,779  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 855,792**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,430,189
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 381,673

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 166,204
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,052)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,611

**Employer's Total Pension Expense/(Income)** **\$ 200,763**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,111	\$ 0
Changes of assumptions	\$ 198,970	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 38,002
Changes in proportionate share	\$ 136,809	\$ 141,347
Differences between employer contributions and employer's proportionate share of system contributions	\$ 138,050	\$ 0
Total (prior to post-MD contributions)	\$ 502,940	\$ 179,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 323,591

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 138,794
2 <sup>nd</sup> Fiscal Year	103,903
3 <sup>rd</sup> Fiscal Year	15,352
4 <sup>th</sup> Fiscal Year	50,851
5 <sup>th</sup> Fiscal Year	14,691
Thereafter	0
<b>Total</b>	<b>\$ 323,591</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00009491%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,794

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (471)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,318

**Employer's Total Pension Expense/(Income) \$ 2,847**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 4,236	\$ 7,843
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,851	\$ 0
Total (prior to post-MD contributions)	\$ 13,087	\$ 7,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,244

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,637
2 <sup>nd</sup> Fiscal Year	1,982
3 <sup>rd</sup> Fiscal Year	1,067
4 <sup>th</sup> Fiscal Year	(296)
5 <sup>th</sup> Fiscal Year	(146)
Thereafter	0
<b>Total</b>	<b>\$ 5,244</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00208717%  
Employer's proportionate share at MD 0.00193059%

Employer's proportionate share of system NPL/(A) at prior MD	\$	281,351
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>292,459</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	488,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	130,433

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	56,799
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(7,600)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	7,657

**Employer's Total Pension Expense/(Income)** **\$ 56,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,949	\$ 0
Changes of assumptions	\$ 67,996	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,987
Changes in proportionate share	\$ 0	\$ 25,642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,440	\$ 1,044
Total (prior to post-MD contributions)	\$ 106,385	\$ 39,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 66,712

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 36,738
2 <sup>nd</sup> Fiscal Year	26,677
3 <sup>rd</sup> Fiscal Year	(2,388)
4 <sup>th</sup> Fiscal Year	3,898
5 <sup>th</sup> Fiscal Year	1,787
Thereafter	0
<b>Total</b>	<b>\$ 66,712</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00214248%

Employer's proportionate share at MD 0.00182169%

Employer's proportionate share of system NPL/(A) at prior MD \$ 288,807

**Employer's proportionate share of system NPL/(A) at MD \$ 275,962**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 461,185

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 123,076

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 53,595

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,728)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (582)

**Employer's Total Pension Expense/(Income) \$ 44,285**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,387	\$ 0
Changes of assumptions	\$ 64,161	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,254
Changes in proportionate share	\$ 11,152	\$ 42,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,000	\$ 3,444
Total (prior to post-MD contributions)	\$ 89,700	\$ 58,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,175

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,171
2 <sup>nd</sup> Fiscal Year	14,538
3 <sup>rd</sup> Fiscal Year	(7,896)
4 <sup>th</sup> Fiscal Year	(1,206)
5 <sup>th</sup> Fiscal Year	568
Thereafter	0
<b>Total</b>	<b>\$ 31,175</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00057627%

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

**Employer's proportionate share of system NPL/(A) at MD** **\$ 87,297**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 145,890

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,934

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,954

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,624

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,978

**Employer's Total Pension Expense/(Income)** **\$ 21,556**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,970	\$ 0
Changes of assumptions	\$ 20,296	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,876
Changes in proportionate share	\$ 53,030	\$ 26,463
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,167	\$ 1,601
Total (prior to post-MD contributions)	\$ 84,463	\$ 31,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,523

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 15,995
2 <sup>nd</sup> Fiscal Year	16,038
3 <sup>rd</sup> Fiscal Year	6,871
4 <sup>th</sup> Fiscal Year	10,879
5 <sup>th</sup> Fiscal Year	2,739
Thereafter	0
<b>Total</b>	<b>\$ 52,523</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00061568%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 93,267**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 155,867  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,596

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,114  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,118  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,342)

**Employer's Total Pension Expense/(Income)** **\$ 19,890**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,173	\$ 0
Changes of assumptions	\$ 21,684	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,142
Changes in proportionate share	\$ 51,907	\$ 31,745
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,144	\$ 4,230
Total (prior to post-MD contributions)	\$ 78,908	\$ 40,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,791

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,504
2 <sup>nd</sup> Fiscal Year	10,291
3 <sup>rd</sup> Fiscal Year	1,754
4 <sup>th</sup> Fiscal Year	10,325
5 <sup>th</sup> Fiscal Year	2,918
Thereafter	0
<b>Total</b>	<b>\$ 38,791</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00759871%  
Employer's proportionate share at MD 0.00784034%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,024,309  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,187,708**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,984,885  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 529,704

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,666  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,076)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,468

**Employer's Total Pension Expense/(Income)** **\$ 254,058**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,402	\$ 0
Changes of assumptions	\$ 276,140	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,741
Changes in proportionate share	\$ 19,969	\$ 30,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 106,681	\$ 2,417
Total (prior to post-MD contributions)	\$ 443,192	\$ 85,214
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 357,978

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 172,340
2 <sup>nd</sup> Fiscal Year	130,775
3 <sup>rd</sup> Fiscal Year	11,847
4 <sup>th</sup> Fiscal Year	32,756
5 <sup>th</sup> Fiscal Year	10,261
Thereafter	0
<b>Total</b>	<b>\$ 357,978</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00248786%  
Employer's proportionate share at MD 0.00372667%

Employer's proportionate share of system NPL/(A) at prior MD \$ 335,364  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 564,541**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 943,455  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 251,779

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,640  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,447)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,314)

**Employer's Total Pension Expense/(Income)** **\$ 69,879**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,204	\$ 0
Changes of assumptions	\$ 131,255	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,069
Changes in proportionate share	\$ 102,380	\$ 134,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 692	\$ 49,028
Total (prior to post-MD contributions)	\$ 253,531	\$ 208,277
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,254

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33,213
2 <sup>nd</sup> Fiscal Year	21,190
3 <sup>rd</sup> Fiscal Year	(28,306)
4 <sup>th</sup> Fiscal Year	12,417
5 <sup>th</sup> Fiscal Year	6,740
Thereafter	0
<b>Total</b>	<b>\$ 45,254</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00519644%

Employer's proportionate share at MD 0.00515939%

Employer's proportionate share of system NPL/(A) at prior MD \$ 700,482

**Employer's proportionate share of system NPL/(A) at MD \$ 781,580**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,306,167

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 348,576

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,791

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,231

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,123

**Employer's Total Pension Expense/(Income) \$ 157,145**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,587	\$ 0
Changes of assumptions	\$ 181,716	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,707
Changes in proportionate share	\$ 80,941	\$ 53,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,747	\$ 5,204
Total (prior to post-MD contributions)	\$ 310,991	\$ 93,798
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 217,193

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 103,615
2 <sup>nd</sup> Fiscal Year	76,507
3 <sup>rd</sup> Fiscal Year	13,788
4 <sup>th</sup> Fiscal Year	18,493
5 <sup>th</sup> Fiscal Year	4,791
Thereafter	0
<b>Total</b>	<b>\$ 217,193</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00392391%  
Employer's proportionate share at MD 0.00351752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 528,945  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 532,858**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 890,506
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 237,649

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,487
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,615)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,450)

**Employer's Total Pension Expense/(Income)** **\$ 74,422**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,126	\$ 0
Changes of assumptions	\$ 123,888	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,662
Changes in proportionate share	\$ 1,120	\$ 74,843
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,394	\$ 11,364
Total (prior to post-MD contributions)	\$ 149,528	\$ 109,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,659

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,567
2 <sup>nd</sup> Fiscal Year	22,603
3 <sup>rd</sup> Fiscal Year	(20,009)
4 <sup>th</sup> Fiscal Year	(2,896)
5 <sup>th</sup> Fiscal Year	1,393
Thereafter	0
<b>Total</b>	<b>\$ 39,659</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00760013%  
Employer's proportionate share at MD 0.00558685%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,024,500  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 846,334**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,414,384  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 377,455

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 164,367  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,749)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,463

**Employer's Total Pension Expense/(Income)** **\$ 151,081**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,790	\$ 0
Changes of assumptions	\$ 196,771	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,582
Changes in proportionate share	\$ 14,230	\$ 186,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,344	\$ 6,702
Total (prior to post-MD contributions)	\$ 326,135	\$ 230,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,483

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 90,830
2 <sup>nd</sup> Fiscal Year	51,979
3 <sup>rd</sup> Fiscal Year	(35,693)
4 <sup>th</sup> Fiscal Year	(12,458)
5 <sup>th</sup> Fiscal Year	824
Thereafter	0
<b>Total</b>	<b>\$ 95,483</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00936417%  
Employer's proportionate share at MD 0.00874151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,262,294  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,324,224**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,213,028
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 590,588

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 257,179
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,313
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,801

**Employer's Total Pension Expense/(Income)** **\$ 277,293**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,046	\$ 0
Changes of assumptions	\$ 307,879	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,803
Changes in proportionate share	\$ 76,241	\$ 56,526
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,301	\$ 3,034
Total (prior to post-MD contributions)	\$ 470,467	\$ 118,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 352,104

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 187,464
2 <sup>nd</sup> Fiscal Year	142,906
3 <sup>rd</sup> Fiscal Year	(565)
4 <sup>th</sup> Fiscal Year	15,333
5 <sup>th</sup> Fiscal Year	6,967
Thereafter	0
<b>Total</b>	<b>\$ 352,104</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00020026%  
Employer's proportionate share at MD 0.00021258%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,995  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 32,203**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 53,817  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,362

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,254  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,342)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,144

**Employer's Total Pension Expense/(Income)** **\$ 8,056**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,095	\$ 0
Changes of assumptions	\$ 7,487	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,430
Changes in proportionate share	\$ 10,506	\$ 38,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,950	\$ 0
Total (prior to post-MD contributions)	\$ 45,038	\$ 39,462
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,576

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,423
2 <sup>nd</sup> Fiscal Year	3,036
3 <sup>rd</sup> Fiscal Year	(4,366)
4 <sup>th</sup> Fiscal Year	715
5 <sup>th</sup> Fiscal Year	768
Thereafter	0
<b>Total</b>	<b>\$ 5,576</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00048918%  
Employer's proportionate share at MD 0.00061318%

Employer's proportionate share of system NPL/(A) at prior MD \$ 65,942  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 92,889**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 155,235  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,427

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,040  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,166  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,459

**Employer's Total Pension Expense/(Income)** **\$ 22,665**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,160	\$ 0
Changes of assumptions	\$ 21,596	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,125
Changes in proportionate share	\$ 10,731	\$ 1,710
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,515	\$ 0
Total (prior to post-MD contributions)	\$ 44,002	\$ 5,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,167

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,198
2 <sup>nd</sup> Fiscal Year	12,536
3 <sup>rd</sup> Fiscal Year	3,135
4 <sup>th</sup> Fiscal Year	4,995
5 <sup>th</sup> Fiscal Year	1,304
Thereafter	0
<b>Total</b>	<b>\$ 38,167</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00055233%  
Employer's proportionate share at MD 0.00054144%

Employer's proportionate share of system NPL/(A) at prior MD \$ 74,454  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 82,021**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,073  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,580

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,929  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,202)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,266)

**Employer's Total Pension Expense/(Income)** **\$ (5,539)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,790	\$ 0
Changes of assumptions	\$ 19,070	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,642
Changes in proportionate share	\$ 3,991	\$ 54,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 275	\$ 6,523
Total (prior to post-MD contributions)	\$ 26,126	\$ 64,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,536)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (10,917)
2 <sup>nd</sup> Fiscal Year	(13,529)
3 <sup>rd</sup> Fiscal Year	(12,805)
4 <sup>th</sup> Fiscal Year	(1,697)
5 <sup>th</sup> Fiscal Year	412
Thereafter	0
<b>Total</b>	<b>\$ -38,536</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00108470%  
Employer's proportionate share at MD 0.00109433%

Employer's proportionate share of system NPL/(A) at prior MD \$ 146,218  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 165,777**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 277,044  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,934

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,196  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,488)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,622)

**Employer's Total Pension Expense/(Income)** **\$ 12,086**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,639	\$ 0
Changes of assumptions	\$ 38,543	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,361
Changes in proportionate share	\$ 4,242	\$ 42,443
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,300	\$ 8,345
Total (prior to post-MD contributions)	\$ 50,724	\$ 58,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,425)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 802
2 <sup>nd</sup> Fiscal Year	(3,938)
3 <sup>rd</sup> Fiscal Year	(6,806)
4 <sup>th</sup> Fiscal Year	1,668
5 <sup>th</sup> Fiscal Year	847
Thereafter	0
<b>Total</b>	<b>\$ -7,425</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00158279%  
Employer's proportionate share at MD 0.00150746%

Employer's proportionate share of system NPL/(A) at prior MD	\$	213,361
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>228,360</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	381,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	101,846

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	44,350
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(606)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	3,399

**Employer's Total Pension Expense/(Income)** **\$ 47,143**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,768	\$ 0
Changes of assumptions	\$ 53,093	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,140
Changes in proportionate share	\$ 2,794	\$ 6,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,669	\$ 1,276
Total (prior to post-MD contributions)	\$ 80,324	\$ 17,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,366

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,415
2 <sup>nd</sup> Fiscal Year	23,201
3 <sup>rd</sup> Fiscal Year	714
4 <sup>th</sup> Fiscal Year	5,250
5 <sup>th</sup> Fiscal Year	1,786
Thereafter	0
<b>Total</b>	<b>\$ 62,366</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00195164%

Employer's proportionate share at MD 0.00239679%

Employer's proportionate share of system NPL/(A) at prior MD \$ 263,082

**Employer's proportionate share of system NPL/(A) at MD \$ 363,082**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 606,779

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 161,930

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,514

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,488)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,503)

**Employer's Total Pension Expense/(Income) \$ 60,523**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,351	\$ 0
Changes of assumptions	\$ 84,416	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,123
Changes in proportionate share	\$ 40,061	\$ 55,139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,400	\$ 5,008
Total (prior to post-MD contributions)	\$ 140,228	\$ 76,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,958

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 35,413
2 <sup>nd</sup> Fiscal Year	21,626
3 <sup>rd</sup> Fiscal Year	(7,199)
4 <sup>th</sup> Fiscal Year	10,277
5 <sup>th</sup> Fiscal Year	3,841
Thereafter	0
<b>Total</b>	<b>\$ 63,958</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00011935%  
Employer's proportionate share at MD 0.00012338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,088  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 18,690**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,235
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,336

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,630
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 212
  - 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)** **\$ 3,601**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 636	\$ 0
Changes of assumptions	\$ 4,345	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 830
Changes in proportionate share	\$ 754	\$ 89
Differences between employer contributions and employer's proportionate share of system contributions	\$ 596	\$ 1,359
Total (prior to post-MD contributions)	\$ 6,331	\$ 2,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,053

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,347
2 <sup>nd</sup> Fiscal Year	1,781
3 <sup>rd</sup> Fiscal Year	(203)
4 <sup>th</sup> Fiscal Year	56
5 <sup>th</sup> Fiscal Year	73
Thereafter	0
<b>Total</b>	<b>\$ 4,053</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00328114%  
Employer's proportionate share at MD 0.00313705%

Employer's proportionate share of system NPL/(A) at prior MD \$ 442,299  
**Employer's proportionate share of system NPL/(A) at MD \$ 475,222**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 794,185
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 211,943

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,293
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,167)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,275)

**Employer's Total Pension Expense/(Income) \$ 74,851**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,166	\$ 0
Changes of assumptions	\$ 110,488	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,103
Changes in proportionate share	\$ 3,518	\$ 24,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,235
Total (prior to post-MD contributions)	\$ 130,172	\$ 78,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 42,769
2 <sup>nd</sup> Fiscal Year	26,988
3 <sup>rd</sup> Fiscal Year	(17,622)
4 <sup>th</sup> Fiscal Year	(2,366)
5 <sup>th</sup> Fiscal Year	1,493
Thereafter	0
<b>Total</b>	<b>\$ 51,262</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00063431%  
Employer's proportionate share at MD 0.00054504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,505  
**Employer's proportionate share of system NPL/(A) at MD \$ 82,566**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,984
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,824

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,035
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,517)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (576)

**Employer's Total Pension Expense/(Income) \$ 13,942**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,809	\$ 0
Changes of assumptions	\$ 19,197	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,666
Changes in proportionate share	\$ 5,184	\$ 10,551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,112	\$ 4,294
Total (prior to post-MD contributions)	\$ 28,302	\$ 18,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,791

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,243
2 <sup>nd</sup> Fiscal Year	5,129
3 <sup>rd</sup> Fiscal Year	(2,263)
4 <sup>th</sup> Fiscal Year	(1,254)
5 <sup>th</sup> Fiscal Year	(65)
Thereafter	0
Total	\$ 9,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00016793%  
Employer's proportionate share at MD 0.00015629%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,637  
**Employer's proportionate share of system NPL/(A) at MD \$ 23,676**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,567
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,559

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,598
- 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) \$ (1,924)

**Employer's Total Pension Expense/(Income) \$ 1,571**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 805	\$ 0
Changes of assumptions	\$ 5,505	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,051
Changes in proportionate share	\$ 0	\$ 3,329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,391
Total (prior to post-MD contributions)	\$ 6,310	\$ 8,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,461)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 96
2 <sup>nd</sup> Fiscal Year	(262)
3 <sup>rd</sup> Fiscal Year	(1,788)
4 <sup>th</sup> Fiscal Year	(525)
5 <sup>th</sup> Fiscal Year	17
Thereafter	0
<b>Total</b>	<b>\$ -2,461</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00061892%  
Employer's proportionate share at MD 0.00062181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,431  
**Employer's proportionate share of system NPL/(A) at MD \$ 94,196**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 157,419
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 42,010

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,294
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (110)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (778)

**Employer's Total Pension Expense/(Income) \$ 17,406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,204	\$ 0
Changes of assumptions	\$ 21,900	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,183
Changes in proportionate share	\$ 475	\$ 844
Differences between employer contributions and employer's proportionate share of system contributions	\$ 554	\$ 1,610
Total (prior to post-MD contributions)	\$ 26,133	\$ 6,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,496

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,991
2 <sup>nd</sup> Fiscal Year	7,754
3 <sup>rd</sup> Fiscal Year	(1,117)
4 <sup>th</sup> Fiscal Year	1,279
5 <sup>th</sup> Fiscal Year	591
Thereafter	0
<b>Total</b>	<b>\$ 19,496</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06542614%  
Employer's proportionate share at MD 0.07276220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,819,468  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,022,515**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,420,705
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,915,915

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,140,691
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 313,501
  - 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)** **\$ 2,460,812**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 374,953	\$ 0
Changes of assumptions	\$ 2,562,714	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 489,462
Changes in proportionate share	\$ 1,088,818	\$ 4,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,267	\$ 74,293
Total (prior to post-MD contributions)	\$ 4,137,752	\$ 567,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,569,894

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,706,537
2 <sup>nd</sup> Fiscal Year	1,311,495
3 <sup>rd</sup> Fiscal Year	160,829
4 <sup>th</sup> Fiscal Year	299,956
5 <sup>th</sup> Fiscal Year	91,077
Thereafter	0
<b>Total</b>	<b>\$ 3,569,894</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 0</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (419,289)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,431

**Employer's Total Pension Expense/(Income) \$ (351,858)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 10,671	\$ 1,376,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,977	\$ 78,151
Total (prior to post-MD contributions)	\$ 96,648	\$ 1,455,002
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,358,354)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (379,858)
2 <sup>nd</sup> Fiscal Year	(445,276)
3 <sup>rd</sup> Fiscal Year	(414,736)
4 <sup>th</sup> Fiscal Year	(118,484)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -1,358,354</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00275087%  
Employer's proportionate share at MD 0.00268660%

Employer's proportionate share of system NPL/(A) at prior MD \$ 370,818  
**Employer's proportionate share of system NPL/(A) at MD \$ 406,985**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 680,148
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 181,510

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 79,041
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,789)
  - 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) \$ 72,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,844	\$ 0
Changes of assumptions	\$ 94,623	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 18,072
Changes in proportionate share	\$ 36,933	\$ 42,083
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,637	\$ 4,521
Total (prior to post-MD contributions)	\$ 151,037	\$ 64,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,361

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 45,035
2 <sup>nd</sup> Fiscal Year	30,601
3 <sup>rd</sup> Fiscal Year	1,365
4 <sup>th</sup> Fiscal Year	7,195
5 <sup>th</sup> Fiscal Year	2,165
Thereafter	0
<b>Total</b>	<b>\$ 86,361</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00107566%  
Employer's proportionate share at MD 0.00103095%

Employer's proportionate share of system NPL/(A) at prior MD \$ 144,999  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 156,175**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 260,999  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,652

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,331  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,140)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,421)

**Employer's Total Pension Expense/(Income)** **\$ 24,770**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,313	\$ 0
Changes of assumptions	\$ 36,310	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,935
Changes in proportionate share	\$ 643	\$ 12,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,674
Total (prior to post-MD contributions)	\$ 42,266	\$ 24,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,401

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,172
2 <sup>nd</sup> Fiscal Year	8,847
3 <sup>rd</sup> Fiscal Year	(5,826)
4 <sup>th</sup> Fiscal Year	(394)
5 <sup>th</sup> Fiscal Year	603
Thereafter	0
<b>Total</b>	<b>\$ 17,401</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00145625%  
Employer's proportionate share at MD 0.00151339%

Employer's proportionate share of system NPL/(A) at prior MD \$ 196,303  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 229,259**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 383,135  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,247

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,525  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (537)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 145

**Employer's Total Pension Expense/(Income)** **\$ 44,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,799	\$ 0
Changes of assumptions	\$ 53,302	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,180
Changes in proportionate share	\$ 19,044	\$ 15,482
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,695	\$ 1,773
Total (prior to post-MD contributions)	\$ 83,840	\$ 27,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,405

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,312
2 <sup>nd</sup> Fiscal Year	19,730
3 <sup>rd</sup> Fiscal Year	1,399
4 <sup>th</sup> Fiscal Year	5,363
5 <sup>th</sup> Fiscal Year	1,600
Thereafter	0
<b>Total</b>	<b>\$ 56,405</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00194387%

Employer's proportionate share at MD 0.00186428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 262,034

**Employer's proportionate share of system NPL/(A) at MD \$ 282,414**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 471,967

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,953

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,848

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,286)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,345)

**Employer's Total Pension Expense/(Income) \$ 47,217**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,607	\$ 0
Changes of assumptions	\$ 65,661	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 12,541
Changes in proportionate share	\$ 36,786	\$ 43,301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,182	\$ 3,368
Total (prior to post-MD contributions)	\$ 116,236	\$ 59,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,026

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,161
2 <sup>nd</sup> Fiscal Year	19,343
3 <sup>rd</sup> Fiscal Year	2,604
4 <sup>th</sup> Fiscal Year	5,521
5 <sup>th</sup> Fiscal Year	1,397
Thereafter	0
<b>Total</b>	<b>\$ 57,026</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00499018%  
Employer's proportionate share at MD 0.00027402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 672,678  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 41,510**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,372  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,513

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,062  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,288)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,436)

**Employer's Total Pension Expense/(Income)** **\$ (80,662)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,412	\$ 0
Changes of assumptions	\$ 9,651	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,843
Changes in proportionate share	\$ 81,876	\$ 409,509
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,630	\$ 40,317
Total (prior to post-MD contributions)	\$ 108,569	\$ 451,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (343,100)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (82,723)
2 <sup>nd</sup> Fiscal Year	(81,787)
3 <sup>rd</sup> Fiscal Year	(77,162)
4 <sup>th</sup> Fiscal Year	(83,857)
5 <sup>th</sup> Fiscal Year	(17,572)
Thereafter	0
<b>Total</b>	<b>\$ -343,100</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00138878%  
Employer's proportionate share at MD 0.00143976%

Employer's proportionate share of system NPL/(A) at prior MD	\$	187,208
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>218,105</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	364,494
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	97,272

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	42,358
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	9,780
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	9,997

**Employer's Total Pension Expense/(Income) \$ 62,135**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,419	\$ 0
Changes of assumptions	\$ 50,709	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,685
Changes in proportionate share	\$ 24,866	\$ 1,473
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,884	\$ 0
Total (prior to post-MD contributions)	\$ 104,878	\$ 11,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 93,720

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 46,391
2 <sup>nd</sup> Fiscal Year	35,198
3 <sup>rd</sup> Fiscal Year	5,075
4 <sup>th</sup> Fiscal Year	5,362
5 <sup>th</sup> Fiscal Year	1,694
Thereafter	0
<b>Total</b>	<b>\$ 93,720</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00138253%

Employer's proportionate share at MD 0.00131502%

Employer's proportionate share of system NPL/(A) at prior MD \$ 186,366

**Employer's proportionate share of system NPL/(A) at MD \$ 199,208**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 332,915

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,845

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,688

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,477)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,155

**Employer's Total Pension Expense/(Income) \$ 38,366**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,776	\$ 0
Changes of assumptions	\$ 46,316	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,846
Changes in proportionate share	\$ 1,052	\$ 9,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,601	\$ 204
Total (prior to post-MD contributions)	\$ 60,745	\$ 18,226
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 42,519

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 24,528
2 <sup>nd</sup> Fiscal Year	16,913
3 <sup>rd</sup> Fiscal Year	(2,091)
4 <sup>th</sup> Fiscal Year	2,112
5 <sup>th</sup> Fiscal Year	1,057
Thereafter	0
<b>Total</b>	<b>\$ 42,519</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,241)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (182)

**Employer's Total Pension Expense/(Income) \$ (9,423)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 29,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,280	\$ 1,837
Total (prior to post-MD contributions)	\$ 3,280	\$ 31,506
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (28,226)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,396)
2 <sup>nd</sup> Fiscal Year	(9,171)
3 <sup>rd</sup> Fiscal Year	(8,067)
4 <sup>th</sup> Fiscal Year	(1,748)
5 <sup>th</sup> Fiscal Year	156
Thereafter	0
<b>Total</b>	<b>\$ -28,226</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00069811%  
Employer's proportionate share at MD 0.00069180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,105  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 104,799**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 175,138  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,739

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,353  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,062  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 124

**Employer's Total Pension Expense/(Income)** **\$ 21,539**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,565	\$ 0
Changes of assumptions	\$ 24,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,654
Changes in proportionate share	\$ 4,055	\$ 2,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,505	\$ 1,289
Total (prior to post-MD contributions)	\$ 35,490	\$ 8,476
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,014

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,448
2 <sup>nd</sup> Fiscal Year	10,734
3 <sup>rd</sup> Fiscal Year	(679)
4 <sup>th</sup> Fiscal Year	1,757
5 <sup>th</sup> Fiscal Year	755
Thereafter	0
<b>Total</b>	<b>\$ 27,014</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03079565%

Employer's proportionate share at MD 0.02786332%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,151,265

**Employer's proportionate share of system NPL/(A) at MD \$ 4,220,926**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,053,965

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,882,484

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 819,749

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,993)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,176)

**Employer's Total Pension Expense/(Income) \$ 647,580**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,583	\$ 0
Changes of assumptions	\$ 981,357	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 187,433
Changes in proportionate share	\$ 92,558	\$ 493,500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 214,863
Total (prior to post-MD contributions)	\$ 1,217,498	\$ 895,796
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 321,702

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 361,186
2 <sup>nd</sup> Fiscal Year	208,149
3 <sup>rd</sup> Fiscal Year	(208,065)
4 <sup>th</sup> Fiscal Year	(49,552)
5 <sup>th</sup> Fiscal Year	9,983
Thereafter	0
<b>Total</b>	<b>\$ 321,702</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00317322%  
Employer's proportionate share at MD 0.00328915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 427,751  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 498,263**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 832,691
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 222,220

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,768
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,407)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,710)

**Employer's Total Pension Expense/(Income)** **\$ 82,651**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,949	\$ 0
Changes of assumptions	\$ 115,845	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,126
Changes in proportionate share	\$ 9,581	\$ 30,419
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133	\$ 8,407
Total (prior to post-MD contributions)	\$ 142,508	\$ 60,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 81,556

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 48,446
2 <sup>nd</sup> Fiscal Year	31,734
3 <sup>rd</sup> Fiscal Year	(8,614)
4 <sup>th</sup> Fiscal Year	6,831
5 <sup>th</sup> Fiscal Year	3,160
Thereafter	0
<b>Total</b>	<b>\$ 81,556</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02750346%

Employer's proportionate share at MD 0.02743225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,707,477

**Employer's proportionate share of system NPL/(A) at MD \$ 4,155,625**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,944,834

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,853,361

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 807,067

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (96,000)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 86,968

**Employer's Total Pension Expense/(Income) \$ 798,035**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 141,362	\$ 0
Changes of assumptions	\$ 966,175	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 184,533
Changes in proportionate share	\$ 0	\$ 224,540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 351,686	\$ 21,509
Total (prior to post-MD contributions)	\$ 1,459,223	\$ 430,582
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,028,641

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 515,043
2 <sup>nd</sup> Fiscal Year	380,864
3 <sup>rd</sup> Fiscal Year	7,014
4 <sup>th</sup> Fiscal Year	94,103
5 <sup>th</sup> Fiscal Year	31,617
Thereafter	0
<b>Total</b>	<b>\$ 1,028,641</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00057325%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 86,840**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 145,126  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,730

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,865  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,607  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,986)

**Employer's Total Pension Expense/(Income)** **\$ 18,486**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,954	\$ 0
Changes of assumptions	\$ 20,190	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,856
Changes in proportionate share	\$ 47,375	\$ 17,426
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,712	\$ 8,529
Total (prior to post-MD contributions)	\$ 75,231	\$ 29,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,420

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 12,877
2 <sup>nd</sup> Fiscal Year	11,011
3 <sup>rd</sup> Fiscal Year	7,916
4 <sup>th</sup> Fiscal Year	11,160
5 <sup>th</sup> Fiscal Year	2,456
Thereafter	0
<b>Total</b>	<b>\$ 45,420</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00154312%

Employer's proportionate share at MD 0.00099034%

Employer's proportionate share of system NPL/(A) at prior MD \$ 208,013

**Employer's proportionate share of system NPL/(A) at MD \$ 150,023**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 250,718

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,909

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,136

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,405)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,132

**Employer's Total Pension Expense/(Income) \$ 17,863**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,103	\$ 0
Changes of assumptions	\$ 34,880	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,662
Changes in proportionate share	\$ 146	\$ 55,810
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,134	\$ 0
Total (prior to post-MD contributions)	\$ 50,263	\$ 62,472
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,209)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,469
2 <sup>nd</sup> Fiscal Year	1,667
3 <sup>rd</sup> Fiscal Year	(12,198)
4 <sup>th</sup> Fiscal Year	(8,073)
5 <sup>th</sup> Fiscal Year	(1,073)
Thereafter	0
<b>Total</b>	<b>\$ -12,209</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 0</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00001098%  
Employer's proportionate share at MD 0.00001342%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,480  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,033**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,397
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 907

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 395
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 221
  - 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)** **\$ 559**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69	\$ 0
Changes of assumptions	\$ 473	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90
Changes in proportionate share	\$ 772	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 221
Total (prior to post-MD contributions)	\$ 1,314	\$ 311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,003

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 419
2 <sup>nd</sup> Fiscal Year	344
3 <sup>rd</sup> Fiscal Year	144
4 <sup>th</sup> Fiscal Year	81
5 <sup>th</sup> Fiscal Year	15
Thereafter	0
<b>Total</b>	<b>\$ 1,003</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00322338%  
Employer's proportionate share at MD 0.00309932%

Employer's proportionate share of system NPL/(A) at prior MD \$ 434,513  
**Employer's proportionate share of system NPL/(A) at MD \$ 469,506**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 784,633
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 209,394

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 91,183
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,519)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,464

**Employer's Total Pension Expense/(Income) \$ 93,128**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,971	\$ 0
Changes of assumptions	\$ 109,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,849
Changes in proportionate share	\$ 979	\$ 38,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,986	\$ 3,097
Total (prior to post-MD contributions)	\$ 185,095	\$ 62,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,324

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 61,072
2 <sup>nd</sup> Fiscal Year	44,772
3 <sup>rd</sup> Fiscal Year	993
4 <sup>th</sup> Fiscal Year	11,620
5 <sup>th</sup> Fiscal Year	3,868
Thereafter	0
<b>Total</b>	<b>\$ 122,324</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00176411%  
Employer's proportionate share at MD 0.00245532%

Employer's proportionate share of system NPL/(A) at prior MD \$ 237,803  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 371,949**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 621,596  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 165,885

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,236  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,382)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,657)

**Employer's Total Pension Expense/(Income)** **\$ 54,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,653	\$ 0
Changes of assumptions	\$ 86,477	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,517
Changes in proportionate share	\$ 95,653	\$ 92,699
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,949	\$ 12,227
Total (prior to post-MD contributions)	\$ 206,732	\$ 121,443
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,289

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,769
2 <sup>nd</sup> Fiscal Year	18,679
3 <sup>rd</sup> Fiscal Year	11,341
4 <sup>th</sup> Fiscal Year	21,702
5 <sup>th</sup> Fiscal Year	4,798
Thereafter	0
<b>Total</b>	<b>\$ 85,289</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00214835%  
Employer's proportionate share at MD 0.00218203%

Employer's proportionate share of system NPL/(A) at prior MD \$ 289,598  
**Employer's proportionate share of system NPL/(A) at MD \$ 330,549**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 552,409
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,421

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 64,196
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,283)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,249)

**Employer's Total Pension Expense/(Income) \$ 42,664**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,244	\$ 0
Changes of assumptions	\$ 76,852	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,678
Changes in proportionate share	\$ 2,783	\$ 41,358
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,589	\$ 11,645
Total (prior to post-MD contributions)	\$ 95,468	\$ 67,681
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,787

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 20,975
2 <sup>nd</sup> Fiscal Year	13,080
3 <sup>rd</sup> Fiscal Year	(11,980)
4 <sup>th</sup> Fiscal Year	3,418
5 <sup>th</sup> Fiscal Year	2,295
Thereafter	0
<b>Total</b>	<b>\$ 27,787</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01251972%  
Employer's proportionate share at MD 0.01307263%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,687,663  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,980,331**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,309,508  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 883,205

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 384,602  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,231  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,863)

**Employer's Total Pension Expense/(Income)** **\$ 388,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,365	\$ 0
Changes of assumptions	\$ 460,423	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,938
Changes in proportionate share	\$ 83,971	\$ 5,585
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 50,586
Total (prior to post-MD contributions)	\$ 611,759	\$ 144,109
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 467,650

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 254,184
2 <sup>nd</sup> Fiscal Year	180,985
3 <sup>rd</sup> Fiscal Year	(12,084)
4 <sup>th</sup> Fiscal Year	31,632
5 <sup>th</sup> Fiscal Year	12,933
Thereafter	0
<b>Total</b>	<b>\$ 467,650</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00028275%  
Employer's proportionate share at MD 0.00029983%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,115  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 45,420**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 75,906  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,257

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,821  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 225  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 155

**Employer's Total Pension Expense/(Income)** **\$ 9,201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,545	\$ 0
Changes of assumptions	\$ 10,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,017
Changes in proportionate share	\$ 12,017	\$ 7,722
Differences between employer contributions and employer's proportionate share of system contributions	\$ 878	\$ 736
Total (prior to post-MD contributions)	\$ 25,000	\$ 10,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,525

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,050
2 <sup>nd</sup> Fiscal Year	4,378
3 <sup>rd</sup> Fiscal Year	2,040
4 <sup>th</sup> Fiscal Year	1,741
5 <sup>th</sup> Fiscal Year	316
Thereafter	0
<b>Total</b>	<b>\$ 14,525</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00136126%

Employer's proportionate share at MD 0.00133369%

Employer's proportionate share of system NPL/(A) at prior MD \$ 183,498

**Employer's proportionate share of system NPL/(A) at MD \$ 202,036**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 337,641

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,106

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,238

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,630)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,751

**Employer's Total Pension Expense/(Income) \$ 39,359**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,873	\$ 0
Changes of assumptions	\$ 46,973	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,972
Changes in proportionate share	\$ 535	\$ 8,961
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,738	\$ 0
Total (prior to post-MD contributions)	\$ 62,119	\$ 17,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,186

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,261
2 <sup>nd</sup> Fiscal Year	17,163
3 <sup>rd</sup> Fiscal Year	(2,231)
4 <sup>th</sup> Fiscal Year	2,742
5 <sup>th</sup> Fiscal Year	1,251
Thereafter	0
<b>Total</b>	<b>\$ 44,186</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00179410%  
Employer's proportionate share at MD 0.00128191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 241,845  
**Employer's proportionate share of system NPL/(A) at MD \$ 194,192**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 324,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,608

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,714
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,955)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,894

**Employer's Total Pension Expense/(Income) \$ 26,653**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,606	\$ 0
Changes of assumptions	\$ 45,149	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,623
Changes in proportionate share	\$ 5,304	\$ 64,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,569	\$ 3,007
Total (prior to post-MD contributions)	\$ 72,628	\$ 75,675
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,047)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,058
2 <sup>nd</sup> Fiscal Year	5,030
3 <sup>rd</sup> Fiscal Year	(14,751)
4 <sup>th</sup> Fiscal Year	(6,184)
5 <sup>th</sup> Fiscal Year	(201)
Thereafter	0
<b>Total</b>	<b>\$ -3,047</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00095271%  
Employer's proportionate share at MD 0.00115545%

Employer's proportionate share of system NPL/(A) at prior MD	\$	128,426
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>175,035</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	292,517
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	78,064

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	33,994
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	4,071
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	3,728

**Employer's Total Pension Expense/(Income) \$ 41,793**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,954	\$ 0
Changes of assumptions	\$ 40,695	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,773
Changes in proportionate share	\$ 24,024	\$ 6,519
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,115	\$ 502
Total (prior to post-MD contributions)	\$ 85,788	\$ 14,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,994

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,090
2 <sup>nd</sup> Fiscal Year	25,153
3 <sup>rd</sup> Fiscal Year	5,628
4 <sup>th</sup> Fiscal Year	7,960
5 <sup>th</sup> Fiscal Year	2,164
Thereafter	0
<b>Total</b>	<b>\$ 70,994</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10137772%

Employer's proportionate share at MD 0.10251052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,665,755

**Employer's proportionate share of system NPL/(A) at MD \$ 15,528,994**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,951,882

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,925,752

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,015,898

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,477)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (71,919)

**Employer's Total Pension Expense/(Income) \$ 2,909,502**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 528,250	\$ 0
Changes of assumptions	\$ 3,610,462	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 689,575
Changes in proportionate share	\$ 170,023	\$ 243,223
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,644	\$ 121,325
Total (prior to post-MD contributions)	\$ 4,400,379	\$ 1,054,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,346,256

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,851,437
2 <sup>nd</sup> Fiscal Year	1,309,196
3 <sup>rd</sup> Fiscal Year	(136,675)
4 <sup>th</sup> Fiscal Year	225,437
5 <sup>th</sup> Fiscal Year	96,861
Thereafter	0
<b>Total</b>	<b>\$ 3,346,256</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00629604%  
Employer's proportionate share at MD 0.00404816%

Employer's proportionate share of system NPL/(A) at prior MD \$ 848,709  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 613,243**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,024,845  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,499

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,098  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,077  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 945

**Employer's Total Pension Expense/(Income)** **\$ 134,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,861	\$ 0
Changes of assumptions	\$ 142,578	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,231
Changes in proportionate share	\$ 192,869	\$ 190,172
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,033	\$ 14,296
Total (prior to post-MD contributions)	\$ 375,341	\$ 231,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 143,642

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,906
2 <sup>nd</sup> Fiscal Year	68,140
3 <sup>rd</sup> Fiscal Year	6,218
4 <sup>th</sup> Fiscal Year	(17,922)
5 <sup>th</sup> Fiscal Year	(4,700)
Thereafter	0
<b>Total</b>	<b>\$ 143,642</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02397761%  
Employer's proportionate share at MD 0.02233060%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,232,191  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,382,792**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,653,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,508,686

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 656,975
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,261
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,797

**Employer's Total Pension Expense/(Income)** **\$ 681,033**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 115,072	\$ 0
Changes of assumptions	\$ 786,493	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 150,215
Changes in proportionate share	\$ 94,433	\$ 136,116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,461	\$ 7,871
Total (prior to post-MD contributions)	\$ 1,045,459	\$ 294,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 751,257

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 446,988
2 <sup>nd</sup> Fiscal Year	313,485
3 <sup>rd</sup> Fiscal Year	(42,277)
4 <sup>th</sup> Fiscal Year	18,411
5 <sup>th</sup> Fiscal Year	14,650
Thereafter	0
<b>Total</b>	<b>\$ 751,257</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01115987%  
Employer's proportionate share at MD 0.01126230%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,504,355  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,706,090**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,851,199  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 760,897

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 331,341  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,895)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,323

**Employer's Total Pension Expense/(Income)** **\$ 326,769**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,036	\$ 0
Changes of assumptions	\$ 396,663	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,760
Changes in proportionate share	\$ 8,465	\$ 121,189
Differences between employer contributions and employer's proportionate share of system contributions	\$ 175,931	\$ 9,982
Total (prior to post-MD contributions)	\$ 639,095	\$ 206,931
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 432,164

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 210,128
2 <sup>nd</sup> Fiscal Year	155,898
3 <sup>rd</sup> Fiscal Year	4,391
4 <sup>th</sup> Fiscal Year	46,644
5 <sup>th</sup> Fiscal Year	15,102
Thereafter	0
<b>Total</b>	<b>\$ 432,164</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00222379%  
Employer's proportionate share at MD 0.00231956%

Employer's proportionate share of system NPL/(A) at prior MD \$ 299,768  
**Employer's proportionate share of system NPL/(A) at MD \$ 351,383**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 587,227
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 156,713

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,242
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,523)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,153

**Employer's Total Pension Expense/(Income) \$ 64,872**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,953	\$ 0
Changes of assumptions	\$ 81,696	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,603
Changes in proportionate share	\$ 14,142	\$ 19,416
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,379	\$ 1,742
Total (prior to post-MD contributions)	\$ 115,170	\$ 36,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 78,409

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,728
2 <sup>nd</sup> Fiscal Year	28,309
3 <sup>rd</sup> Fiscal Year	(620)
4 <sup>th</sup> Fiscal Year	7,469
5 <sup>th</sup> Fiscal Year	2,523
Thereafter	0
<b>Total</b>	<b>\$ 78,409</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2016
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01376656%
Employer's proportionate share at MD	0.01239888%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,855,737
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$ 1,878,267</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,138,939
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 837,685
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 364,780
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (28,813)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 7,334
<b>Employer's Total Pension Expense/(Income)</b>	<b>\$ 343,301</b>

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,893	\$ 0
Changes of assumptions	\$ 436,694	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,406
Changes in proportionate share	\$ 42,280	\$ 138,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,766	\$ 3,638
Total (prior to post-MD contributions)	\$ 581,633	\$ 225,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 356,174

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 215,613
2 <sup>nd</sup> Fiscal Year	154,436
3 <sup>rd</sup> Fiscal Year	(25,967)
4 <sup>th</sup> Fiscal Year	5,489
5 <sup>th</sup> Fiscal Year	6,603
Thereafter	0
<b>Total</b>	<b>\$ 356,174</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00002004%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 3,036**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,073

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,354

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 590

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 394

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (54)

**Employer's Total Pension Expense/(Income) \$ 930**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 103	\$ 0
Changes of assumptions	\$ 706	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 135
Changes in proportionate share	\$ 1,656	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 225
Total (prior to post-MD contributions)	\$ 2,465	\$ 360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,105

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 721
2 <sup>nd</sup> Fiscal Year	608
3 <sup>rd</sup> Fiscal Year	310
4 <sup>th</sup> Fiscal Year	377
5 <sup>th</sup> Fiscal Year	89
Thereafter	0
<b>Total</b>	<b>\$ 2,105</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00212784%  
Employer's proportionate share at MD 0.00241931%

Employer's proportionate share of system NPL/(A) at prior MD	\$	286,834
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>366,494</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	612,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	163,452

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	71,177
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(171)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(6,618)

**Employer's Total Pension Expense/(Income)** **\$ 64,388**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,467	\$ 0
Changes of assumptions	\$ 85,209	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,274
Changes in proportionate share	\$ 24,611	\$ 11,835
Differences between employer contributions and employer's proportionate share of system contributions	\$ 886	\$ 8,379
Total (prior to post-MD contributions)	\$ 123,173	\$ 36,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,685

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,721
2 <sup>nd</sup> Fiscal Year	32,120
3 <sup>rd</sup> Fiscal Year	764
4 <sup>th</sup> Fiscal Year	9,877
5 <sup>th</sup> Fiscal Year	3,203
Thereafter	0
<b>Total</b>	<b>\$ 86,685</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,945)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,197)

**Employer's Total Pension Expense/(Income) \$ (10,142)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,936	\$ 30,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,537
Total (prior to post-MD contributions)	\$ 1,936	\$ 33,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,654)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (9,992)
2 <sup>nd</sup> Fiscal Year	(9,674)
3 <sup>rd</sup> Fiscal Year	(9,256)
4 <sup>th</sup> Fiscal Year	(2,732)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -31,654</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00079104%  
Employer's proportionate share at MD 0.00030980%

Employer's proportionate share of system NPL/(A) at prior MD \$ 106,632  
**Employer's proportionate share of system NPL/(A) at MD \$ 46,931**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 78,430
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,931

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,114
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,099)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,372

**Employer's Total Pension Expense/(Income) \$ 3,387**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,596	\$ 0
Changes of assumptions	\$ 10,911	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,084
Changes in proportionate share	\$ 5,485	\$ 44,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,363	\$ 132
Total (prior to post-MD contributions)	\$ 28,355	\$ 46,538
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (18,183)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (119)
2 <sup>nd</sup> Fiscal Year	(2,931)
3 <sup>rd</sup> Fiscal Year	(7,065)
4 <sup>th</sup> Fiscal Year	(6,774)
5 <sup>th</sup> Fiscal Year	(1,293)
Thereafter	0
<b>Total</b>	<b>\$ -18,183</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00456370%  
Employer's proportionate share at MD 0.00453146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 615,188  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 686,457**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,147,199  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 306,152

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,317  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,206  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,454)

**Employer's Total Pension Expense/(Income)** **\$ 142,069**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,351	\$ 0
Changes of assumptions	\$ 159,600	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,483
Changes in proportionate share	\$ 49,797	\$ 2,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 742	\$ 25,044
Total (prior to post-MD contributions)	\$ 233,490	\$ 58,192
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,298

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 94,706
2 <sup>nd</sup> Fiscal Year	68,795
3 <sup>rd</sup> Fiscal Year	314
4 <sup>th</sup> Fiscal Year	8,129
5 <sup>th</sup> Fiscal Year	3,355
Thereafter	0
<b>Total</b>	<b>\$ 175,298</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00050596%  
Employer's proportionate share at MD 0.00045377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,204  
**Employer's proportionate share of system NPL/(A) at MD \$ 68,740**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 114,878
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,657

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,350
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,021)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 649

**Employer's Total Pension Expense/(Income) \$ 12,978**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,338	\$ 0
Changes of assumptions	\$ 15,982	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,052
Changes in proportionate share	\$ 718	\$ 5,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,747	\$ 17
Total (prior to post-MD contributions)	\$ 20,785	\$ 8,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,891

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,146
2 <sup>nd</sup> Fiscal Year	5,214
3 <sup>rd</sup> Fiscal Year	(1,759)
4 <sup>th</sup> Fiscal Year	28
5 <sup>th</sup> Fiscal Year	262
Thereafter	0
<b>Total</b>	<b>\$ 11,891</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 0</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09562587%  
Employer's proportionate share at MD 0.09605782%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,890,403  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 14,551,495**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,318,296  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,489,799

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,826,057  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 204,260  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (187,525)

**Employer's Total Pension Expense/(Income)** **\$ 2,842,792**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 494,998	\$ 0
Changes of assumptions	\$ 3,383,195	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 646,169
Changes in proportionate share	\$ 475,720	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 377,386
Total (prior to post-MD contributions)	\$ 4,353,913	\$ 1,023,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,330,358

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,854,707
2 <sup>nd</sup> Fiscal Year	1,339,962
3 <sup>rd</sup> Fiscal Year	(117,736)
4 <sup>th</sup> Fiscal Year	171,431
5 <sup>th</sup> Fiscal Year	81,994
Thereafter	0
<b>Total</b>	<b>\$ 3,330,358</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00014889%  
Employer's proportionate share at MD 0.00013689%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,070  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 20,737**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 34,655  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,248

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,027  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,497)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,875)

**Employer's Total Pension Expense/(Income)** **\$ 655**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 705	\$ 0
Changes of assumptions	\$ 4,821	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 921
Changes in proportionate share	\$ 20	\$ 4,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,163
Total (prior to post-MD contributions)	\$ 5,546	\$ 9,349
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,803)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (613)
2 <sup>nd</sup> Fiscal Year	(843)
3 <sup>rd</sup> Fiscal Year	(1,810)
4 <sup>th</sup> Fiscal Year	(537)
5 <sup>th</sup> Fiscal Year	1
Thereafter	0
<b>Total</b>	<b>\$ -3,803</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01926105%  
Employer's proportionate share at MD 0.01931907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,596,397  
**Employer's proportionate share of system NPL/(A) at MD \$ 2,926,585**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,890,876
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,305,223

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 568,374
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,135)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,021)

**Employer's Total Pension Expense/(Income) \$ 486,218**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,554	\$ 0
Changes of assumptions	\$ 680,425	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 129,957
Changes in proportionate share	\$ 4,795	\$ 221,280
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,956	\$ 20,877
Total (prior to post-MD contributions)	\$ 786,730	\$ 372,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 414,616

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 283,710
2 <sup>nd</sup> Fiscal Year	179,642
3 <sup>rd</sup> Fiscal Year	(86,655)
4 <sup>th</sup> Fiscal Year	20,804
5 <sup>th</sup> Fiscal Year	17,115
Thereafter	0
<b>Total</b>	<b>\$ 414,616</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00108291%

Employer's proportionate share at MD 0.00055568%

Employer's proportionate share of system NPL/(A) at prior MD \$ 145,977

**Employer's proportionate share of system NPL/(A) at MD \$ 84,178**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,678

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,543

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,348

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,415)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (874)

**Employer's Total Pension Expense/(Income) \$ 5,059**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,863	\$ 0
Changes of assumptions	\$ 19,571	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,738
Changes in proportionate share	\$ 3,424	\$ 46,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,649	\$ 2,183
Total (prior to post-MD contributions)	\$ 28,507	\$ 52,814
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (24,307)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (443)
2 <sup>nd</sup> Fiscal Year	(2,328)
3 <sup>rd</sup> Fiscal Year	(11,092)
4 <sup>th</sup> Fiscal Year	(8,987)
5 <sup>th</sup> Fiscal Year	(1,457)
Thereafter	0
<b>Total</b>	<b>\$ -24,307</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02620507%

Employer's proportionate share at MD 0.02330911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,532,453

**Employer's proportionate share of system NPL/(A) at MD \$ 3,531,023**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,901,007

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,574,796

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 685,763

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (154,304)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,002

**Employer's Total Pension Expense/(Income) \$ 572,461**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,115	\$ 0
Changes of assumptions	\$ 820,956	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 156,797
Changes in proportionate share	\$ 0	\$ 515,845
Differences between employer contributions and employer's proportionate share of system contributions	\$ 334,823	\$ 51,932
Total (prior to post-MD contributions)	\$ 1,275,894	\$ 724,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 551,320

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 337,363
2 <sup>nd</sup> Fiscal Year	236,582
3 <sup>rd</sup> Fiscal Year	(77,647)
4 <sup>th</sup> Fiscal Year	34,097
5 <sup>th</sup> Fiscal Year	20,925
Thereafter	0
<b>Total</b>	<b>\$ 551,320</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00683014%  
Employer's proportionate share at MD 0.00607187%

Employer's proportionate share of system NPL/(A) at prior MD \$ 920,705  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 919,808**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,537,173  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 410,224

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 178,637  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,469)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,390)  
**Employer's Total Pension Expense/(Income)** **\$ 153,778**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,289	\$ 0
Changes of assumptions	\$ 213,854	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,845
Changes in proportionate share	\$ 13,876	\$ 62,666
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 35,065
Total (prior to post-MD contributions)	\$ 259,019	\$ 138,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,443

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 91,518
2 <sup>nd</sup> Fiscal Year	60,418
3 <sup>rd</sup> Fiscal Year	(27,864)
4 <sup>th</sup> Fiscal Year	(5,719)
5 <sup>th</sup> Fiscal Year	2,089
Thereafter	0
<b>Total</b>	<b>\$ 120,443</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00032084%  
Employer's proportionate share at MD 0.00035993%

Employer's proportionate share of system NPL/(A) at prior MD \$ 43,249  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 54,525**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 91,121
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,317

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,589
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,827
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,715

**Employer's Total Pension Expense/(Income)** **\$ 15,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,855	\$ 0
Changes of assumptions	\$ 12,677	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,421
Changes in proportionate share	\$ 8,872	\$ 1,597
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,976	\$ 0
Total (prior to post-MD contributions)	\$ 28,380	\$ 4,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,362

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,304
2 <sup>nd</sup> Fiscal Year	8,967
3 <sup>rd</sup> Fiscal Year	1,582
4 <sup>th</sup> Fiscal Year	1,938
5 <sup>th</sup> Fiscal Year	571
Thereafter	0
<b>Total</b>	<b>\$ 24,362</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00404227%

Employer's proportionate share at MD 0.00401201%

Employer's proportionate share of system NPL/(A) at prior MD \$ 544,900

**Employer's proportionate share of system NPL/(A) at MD \$ 607,767**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,015,693

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,057

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 118,035

▪ 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) \$ (6,047)

**Employer's Total Pension Expense/(Income) \$ 112,824**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,674	\$ 0
Changes of assumptions	\$ 141,305	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,988
Changes in proportionate share	\$ 4,754	\$ 7,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12	\$ 15,377
Total (prior to post-MD contributions)	\$ 166,745	\$ 49,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 116,842

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 71,028
2 <sup>nd</sup> Fiscal Year	48,065
3 <sup>rd</sup> Fiscal Year	(10,347)
4 <sup>th</sup> Fiscal Year	4,946
5 <sup>th</sup> Fiscal Year	3,150
Thereafter	0
<b>Total</b>	<b>\$ 116,842</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00028444%  
Employer's proportionate share at MD 0.00049929%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,343  
**Employer's proportionate share of system NPL/(A) at MD \$ 75,636**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 126,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,733

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,689
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 567
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (250)

**Employer's Total Pension Expense/(Income) \$ 15,006**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,573	\$ 0
Changes of assumptions	\$ 17,585	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,359
Changes in proportionate share	\$ 17,756	\$ 9,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,834	\$ 1,347
Total (prior to post-MD contributions)	\$ 41,748	\$ 14,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,717

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,032
2 <sup>nd</sup> Fiscal Year	8,184
3 <sup>rd</sup> Fiscal Year	2,600
4 <sup>th</sup> Fiscal Year	5,493
5 <sup>th</sup> Fiscal Year	1,407
Thereafter	0
<b>Total</b>	<b>\$ 27,717</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00004516%  
Employer's proportionate share at MD 0.00004314%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,088  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,535**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,921
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,915

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,269
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (405)

**Employer's Total Pension Expense/(Income) \$ 907**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 222	\$ 0
Changes of assumptions	\$ 1,519	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 290
Changes in proportionate share	\$ 300	\$ 516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,137
Total (prior to post-MD contributions)	\$ 2,041	\$ 1,943
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 98

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 458
2 <sup>nd</sup> Fiscal Year	156
3 <sup>rd</sup> Fiscal Year	(406)
4 <sup>th</sup> Fiscal Year	(116)
5 <sup>th</sup> Fiscal Year	7
Thereafter	0
<b>Total</b>	<b>\$ 98</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00564977%

Employer's proportionate share at MD 0.00764280%

Employer's proportionate share of system NPL/(A) at prior MD \$ 761,591

**Employer's proportionate share of system NPL/(A) at MD \$ 1,157,784**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,934,875

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 516,358

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 224,854

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,990

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,141

**Employer's Total Pension Expense/(Income) \$ 255,985**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,384	\$ 0
Changes of assumptions	\$ 269,182	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,412
Changes in proportionate share	\$ 174,214	\$ 64,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,622	\$ 4,871
Total (prior to post-MD contributions)	\$ 519,402	\$ 121,015
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 398,387

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 175,973
2 <sup>nd</sup> Fiscal Year	130,455
3 <sup>rd</sup> Fiscal Year	22,843
4 <sup>th</sup> Fiscal Year	54,147
5 <sup>th</sup> Fiscal Year	14,970
Thereafter	0
<b>Total</b>	<b>\$ 398,387</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00360749%  
Employer's proportionate share at MD 0.00338455%

Employer's proportionate share of system NPL/(A) at prior MD \$ 486,291  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 512,715**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 856,843  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 228,665

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 99,575  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,505  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,117

**Employer's Total Pension Expense/(Income)** **\$ 121,197**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,441	\$ 0
Changes of assumptions	\$ 119,205	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,767
Changes in proportionate share	\$ 75,011	\$ 23,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,041	\$ 281
Total (prior to post-MD contributions)	\$ 230,698	\$ 46,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,891

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 86,139
2 <sup>nd</sup> Fiscal Year	69,130
3 <sup>rd</sup> Fiscal Year	15,624
4 <sup>th</sup> Fiscal Year	10,431
5 <sup>th</sup> Fiscal Year	2,566
Thereafter	0
<b>Total</b>	<b>\$ 183,891</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00061402%  
Employer's proportionate share at MD 0.00065497%

Employer's proportionate share of system NPL/(A) at prior MD \$ 82,770  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 99,219**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 165,814  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,251

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,269  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,231)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,613

**Employer's Total Pension Expense/(Income)** **\$ 20,651**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,375	\$ 0
Changes of assumptions	\$ 23,068	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,406
Changes in proportionate share	\$ 3,384	\$ 7,931
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,688	\$ 812
Total (prior to post-MD contributions)	\$ 44,515	\$ 13,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,366

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,910
2 <sup>nd</sup> Fiscal Year	10,717
3 <sup>rd</sup> Fiscal Year	1,660
4 <sup>th</sup> Fiscal Year	3,962
5 <sup>th</sup> Fiscal Year	1,118
Thereafter	0
<b>Total</b>	<b>\$ 31,366</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00003365%

Employer's proportionate share at MD 0.00003122%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,536

**Employer's proportionate share of system NPL/(A) at MD \$ 4,729**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,904

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,109

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 919

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (216)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (389)

**Employer's Total Pension Expense/(Income) \$ 314**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 161	\$ 0
Changes of assumptions	\$ 1,100	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 210
Changes in proportionate share	\$ 0	\$ 654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 907
Total (prior to post-MD contributions)	\$ 1,261	\$ 1,771
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (510)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19
2 <sup>nd</sup> Fiscal Year	(55)
3 <sup>rd</sup> Fiscal Year	(362)
4 <sup>th</sup> Fiscal Year	(113)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -510</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00030316%  
Employer's proportionate share at MD 0.00045993%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,866  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 69,673**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 116,437
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,074

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,531
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,151
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,044)

**Employer's Total Pension Expense/(Income)** **\$ 13,638**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,370	\$ 0
Changes of assumptions	\$ 16,199	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,094
Changes in proportionate share	\$ 12,956	\$ 5,069
Differences between employer contributions and employer's proportionate share of system contributions	\$ 987	\$ 3,285
Total (prior to post-MD contributions)	\$ 32,512	\$ 11,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,064

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,990
2 <sup>nd</sup> Fiscal Year	7,000
3 <sup>rd</sup> Fiscal Year	981
4 <sup>th</sup> Fiscal Year	3,185
5 <sup>th</sup> Fiscal Year	907
Thereafter	0
<b>Total</b>	<b>\$ 21,064</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00074028%

Employer's proportionate share at MD 0.00072913%

Employer's proportionate share of system NPL/(A) at prior MD \$ 99,790

**Employer's proportionate share of system NPL/(A) at MD \$ 110,454**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 184,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,261

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,451

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,441

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,681

**Employer's Total Pension Expense/(Income) \$ 29,573**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,757	\$ 0
Changes of assumptions	\$ 25,680	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,905
Changes in proportionate share	\$ 7,459	\$ 5,649
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,676	\$ 0
Total (prior to post-MD contributions)	\$ 56,572	\$ 10,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,018

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,834
2 <sup>nd</sup> Fiscal Year	17,171
3 <sup>rd</sup> Fiscal Year	2,571
4 <sup>th</sup> Fiscal Year	3,402
5 <sup>th</sup> Fiscal Year	1,042
Thereafter	0
<b>Total</b>	<b>\$ 46,018</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00035775%  
Employer's proportionate share at MD 0.00039022%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,225  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 59,113**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 98,789  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,364

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,480  
▪ 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) \$ 5,013

**Employer's Total Pension Expense/(Income)** **\$ 14,170**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,011	\$ 0
Changes of assumptions	\$ 13,744	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,625
Changes in proportionate share	\$ 2,683	\$ 7,743
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,513	\$ 762
Total (prior to post-MD contributions)	\$ 26,951	\$ 11,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,821

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,468
2 <sup>nd</sup> Fiscal Year	5,418
3 <sup>rd</sup> Fiscal Year	(602)
4 <sup>th</sup> Fiscal Year	1,100
5 <sup>th</sup> Fiscal Year	436
Thereafter	0
<b>Total</b>	<b>\$ 15,821</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01614745%  
Employer's proportionate share at MD 0.01286199%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,176,682  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,948,422**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,256,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 868,974

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 378,405
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,300)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,717

**Employer's Total Pension Expense/(Income)** **\$ 407,822**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,279	\$ 0
Changes of assumptions	\$ 453,004	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 86,521
Changes in proportionate share	\$ 101,665	\$ 393,785
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199,098	\$ 13,620
Total (prior to post-MD contributions)	\$ 820,046	\$ 493,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 326,120

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 263,225
2 <sup>nd</sup> Fiscal Year	137,327
3 <sup>rd</sup> Fiscal Year	(61,240)
4 <sup>th</sup> Fiscal Year	(16,092)
5 <sup>th</sup> Fiscal Year	2,900
Thereafter	0
Total	\$ 326,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00069337%

Employer's proportionate share at MD 0.00047288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 93,467

**Employer's proportionate share of system NPL/(A) at MD \$ 71,635**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 119,716

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,948

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,912

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,288)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,547

**Employer's Total Pension Expense/(Income) \$ 10,171**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,437	\$ 0
Changes of assumptions	\$ 16,655	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,181
Changes in proportionate share	\$ 8,054	\$ 35,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,389	\$ 446
Total (prior to post-MD contributions)	\$ 31,535	\$ 38,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,163)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,969
2 <sup>nd</sup> Fiscal Year	864
3 <sup>rd</sup> Fiscal Year	(8,474)
4 <sup>th</sup> Fiscal Year	(4,212)
5 <sup>th</sup> Fiscal Year	(311)
Thereafter	0
<b>Total</b>	<b>\$ -7,163</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00066697%

Employer's proportionate share at MD 0.00055322%

Employer's proportionate share of system NPL/(A) at prior MD \$ 89,908

**Employer's proportionate share of system NPL/(A) at MD \$ 83,806**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,055

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,376

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,276

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,081

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,624

**Employer's Total Pension Expense/(Income) \$ 25,981**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,851	\$ 0
Changes of assumptions	\$ 19,485	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,721
Changes in proportionate share	\$ 19,479	\$ 9,892
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,079	\$ 0
Total (prior to post-MD contributions)	\$ 49,894	\$ 13,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 36,281

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 20,058
2 <sup>nd</sup> Fiscal Year	15,860
3 <sup>rd</sup> Fiscal Year	695
4 <sup>th</sup> Fiscal Year	(490)
5 <sup>th</sup> Fiscal Year	156
Thereafter	0
<b>Total</b>	<b>\$ 36,281</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 3.14539041%  
Employer's proportionate share at MD 3.01020182%

Employer's proportionate share of system NPL/(A) at prior MD \$ 423,999,816  
**Employer's proportionate share of system NPL/(A) at MD \$ 456,005,927**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 762,072,053
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 203,373,389

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 88,561,269
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,353,765)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,164,164)

**Employer's Total Pension Expense/(Income) \$ 72,043,340**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,511,958	\$ 0
Changes of assumptions	\$ 106,020,512	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,249,240
Changes in proportionate share	\$ 0	\$ 45,026,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,062,451	\$ 3,399,347
Total (prior to post-MD contributions)	\$ 125,594,921	\$ 68,674,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56,920,284

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 40,835,363
2 <sup>nd</sup> Fiscal Year	25,517,116
3 <sup>rd</sup> Fiscal Year	(13,961,793)
4 <sup>th</sup> Fiscal Year	2,188,379
5 <sup>th</sup> Fiscal Year	2,341,220
Thereafter	0
<b>Total</b>	<b>\$ 56,920,284</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00027394%  
Employer's proportionate share at MD 0.00027226%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,927  
**Employer's proportionate share of system NPL/(A) at MD \$ 41,244**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 68,926
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,394

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,010
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,249
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,554

**Employer's Total Pension Expense/(Income) \$ 12,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,403	\$ 0
Changes of assumptions	\$ 9,589	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,831
Changes in proportionate share	\$ 9,205	\$ 2,517
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,599	\$ 0
Total (prior to post-MD contributions)	\$ 23,796	\$ 4,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,448

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,958
2 <sup>nd</sup> Fiscal Year	7,999
3 <sup>rd</sup> Fiscal Year	697
4 <sup>th</sup> Fiscal Year	532
5 <sup>th</sup> Fiscal Year	261
Thereafter	0
<b>Total</b>	<b>\$ 19,448</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03349545%  
Employer's proportionate share at MD 0.03310528%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,515,199  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,015,014**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,381,036  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,236,638

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 973,970  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,350)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,526

**Employer's Total Pension Expense/(Income)** **\$ 1,011,146**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 170,596	\$ 0
Changes of assumptions	\$ 1,165,981	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 222,695
Changes in proportionate share	\$ 27,101	\$ 168,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 280,521	\$ 15,951
Total (prior to post-MD contributions)	\$ 1,644,199	\$ 406,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,237,458

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 664,052
2 <sup>nd</sup> Fiscal Year	469,945
3 <sup>rd</sup> Fiscal Year	(24,954)
4 <sup>th</sup> Fiscal Year	92,418
5 <sup>th</sup> Fiscal Year	35,997
Thereafter	0
<b>Total</b>	<b>\$ 1,237,458</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01076174%

Employer's proportionate share at MD 0.01296708%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,450,687

**Employer's proportionate share of system NPL/(A) at MD \$ 1,964,342**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,282,786

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 876,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 381,496

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 164,209

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50,648

**Employer's Total Pension Expense/(Income) \$ 596,353**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,821	\$ 0
Changes of assumptions	\$ 456,706	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,228
Changes in proportionate share	\$ 616,178	\$ 223,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,089	\$ 2,711
Total (prior to post-MD contributions)	\$ 1,233,794	\$ 313,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 919,954

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 456,769
2 <sup>nd</sup> Fiscal Year	361,142
3 <sup>rd</sup> Fiscal Year	26,003
4 <sup>th</sup> Fiscal Year	54,838
5 <sup>th</sup> Fiscal Year	21,202
Thereafter	0
<b>Total</b>	<b>\$ 919,954</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00062002%  
Employer's proportionate share at MD 0.00063987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,579  
**Employer's proportionate share of system NPL/(A) at MD \$ 96,932**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 161,991
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,231

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,825
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,233
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,217

**Employer's Total Pension Expense/(Income) \$ 28,275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,297	\$ 0
Changes of assumptions	\$ 22,536	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,304
Changes in proportionate share	\$ 36,606	\$ 30,890
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,992	\$ 178
Total (prior to post-MD contributions)	\$ 69,431	\$ 35,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,059

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,483
2 <sup>nd</sup> Fiscal Year	16,672
3 <sup>rd</sup> Fiscal Year	(4,133)
4 <sup>th</sup> Fiscal Year	(660)
5 <sup>th</sup> Fiscal Year	698
Thereafter	0
<b>Total</b>	<b>\$ 34,059</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00208116%

Employer's proportionate share of system NPL/(A) at prior MD	\$	0
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>315,268</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	526,873
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	140,606

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	61,229
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	40,951
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	13,907

**Employer's Total Pension Expense/(Income)** **\$ 116,087**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,724	\$ 0
Changes of assumptions	\$ 73,299	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 14,000
Changes in proportionate share	\$ 171,995	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,797	\$ 0
Total (prior to post-MD contributions)	\$ 308,815	\$ 14,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 294,815

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 94,412
2 <sup>nd</sup> Fiscal Year	82,727
3 <sup>rd</sup> Fiscal Year	51,640
4 <sup>th</sup> Fiscal Year	54,432
5 <sup>th</sup> Fiscal Year	11,605
Thereafter	0
<b>Total</b>	<b>\$ 294,815</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2887: Umatilla County Fire District #1

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02900678%

Employer's proportionate share at MD 0.02755517%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,910,125

**Employer's proportionate share of system NPL/(A) at MD \$ 4,174,245**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,975,953

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,861,665

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 810,683

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,499

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62,105

**Employer's Total Pension Expense/(Income) \$ 882,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 141,995	\$ 0
Changes of assumptions	\$ 970,504	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 185,360
Changes in proportionate share	\$ 132,123	\$ 131,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 215,468	\$ 7,301
Total (prior to post-MD contributions)	\$ 1,460,090	\$ 324,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,135,484

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 595,551
2 <sup>nd</sup> Fiscal Year	449,309
3 <sup>rd</sup> Fiscal Year	11,176
4 <sup>th</sup> Fiscal Year	56,736
5 <sup>th</sup> Fiscal Year	22,713
Thereafter	0
<b>Total</b>	<b>\$ 1,135,484</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2888: Oak Lodge Water Services District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03089454%

Employer's proportionate share at MD 0.02851282%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,164,596

**Employer's proportionate share of system NPL/(A) at MD \$ 4,319,317**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,218,394

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,926,365

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 838,858

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,243)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,957)

**Employer's Total Pension Expense/(Income) \$ 681,658**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,930	\$ 0
Changes of assumptions	\$ 1,004,233	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 191,802
Changes in proportionate share	\$ 0	\$ 493,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,069	\$ 37,435
Total (prior to post-MD contributions)	\$ 1,248,232	\$ 722,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 525,479

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 389,315
2 <sup>nd</sup> Fiscal Year	251,835
3 <sup>rd</sup> Fiscal Year	(138,480)
4 <sup>th</sup> Fiscal Year	4,167
5 <sup>th</sup> Fiscal Year	18,641
Thereafter	0
<b>Total</b>	<b>\$ 525,479</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #2889: Mid-Valley Behavioral Care Network

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,309

**Employer's Total Pension Expense/(Income) \$ 6,309**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,498	\$ 0
Total (prior to post-MD contributions)	\$ 26,498	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,498

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,309
2 <sup>nd</sup> Fiscal Year	6,309
3 <sup>rd</sup> Fiscal Year	6,309
4 <sup>th</sup> Fiscal Year	6,309
5 <sup>th</sup> Fiscal Year	1,262
Thereafter	0
<b>Total</b>	<b>\$ 26,498</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04170001%

Employer's proportionate share at MD 0.04078398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,621,177

**Employer's proportionate share of system NPL/(A) at MD \$ 6,178,236**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,324,999

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,755,422

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,199,880

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 43,592

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (96,789)

**Employer's Total Pension Expense/(Income) \$ 1,146,683**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 210,165	\$ 0
Changes of assumptions	\$ 1,436,428	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 274,349
Changes in proportionate share	\$ 204,227	\$ 98,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,473	\$ 317,229
Total (prior to post-MD contributions)	\$ 1,853,293	\$ 690,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,163,207

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 720,278
2 <sup>nd</sup> Fiscal Year	488,850
3 <sup>rd</sup> Fiscal Year	(103,099)
4 <sup>th</sup> Fiscal Year	30,849
5 <sup>th</sup> Fiscal Year	26,330
Thereafter	0
<b>Total</b>	<b>\$ 1,163,207</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08584967%  
Employer's proportionate share at MD 0.08833420%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,572,568  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,381,468**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,362,961
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,967,980

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,598,825
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 100,393
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (106,805)

**Employer's Total Pension Expense/(Income) \$ 2,592,413**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 455,198	\$ 0
Changes of assumptions	\$ 3,111,166	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 594,213
Changes in proportionate share	\$ 528,789	\$ 97,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 277,524
Total (prior to post-MD contributions)	\$ 4,095,153	\$ 968,779
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,126,374

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,675,710
2 <sup>nd</sup> Fiscal Year	1,214,322
3 <sup>rd</sup> Fiscal Year	(54,530)
4 <sup>th</sup> Fiscal Year	207,795
5 <sup>th</sup> Fiscal Year	83,076
Thereafter	0
<b>Total</b>	<b>\$ 3,126,374</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07302603%

Employer's proportionate share at MD 0.06763026%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,843,936

**Employer's proportionate share of system NPL/(A) at MD \$ 10,245,094**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,121,487

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,569,194

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,989,708

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 75,035

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (281,768)

**Employer's Total Pension Expense/(Income) \$ 1,782,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 348,507	\$ 0
Changes of assumptions	\$ 2,381,965	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 454,940
Changes in proportionate share	\$ 449,385	\$ 445,927
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 821,507
Total (prior to post-MD contributions)	\$ 3,179,857	\$ 1,722,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,457,483

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,084,605
2 <sup>nd</sup> Fiscal Year	730,386
3 <sup>rd</sup> Fiscal Year	(306,295)
4 <sup>th</sup> Fiscal Year	(73,329)
5 <sup>th</sup> Fiscal Year	22,117
Thereafter	0
<b>Total</b>	<b>\$ 1,457,483</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10503385%  
Employer's proportionate share at MD 0.09847682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,158,603  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 14,917,941**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,930,698  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,653,230

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,897,225  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (164,264)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (181,022)

**Employer's Total Pension Expense/(Income)** **\$ 2,551,939**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 507,464	\$ 0
Changes of assumptions	\$ 3,468,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 662,441
Changes in proportionate share	\$ 96,348	\$ 799,915
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 500,981
Total (prior to post-MD contributions)	\$ 4,072,205	\$ 1,963,337
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,108,868

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,528,369
2 <sup>nd</sup> Fiscal Year	1,006,384
3 <sup>rd</sup> Fiscal Year	(442,035)
4 <sup>th</sup> Fiscal Year	(34,279)
5 <sup>th</sup> Fiscal Year	50,429
Thereafter	0
<b>Total</b>	<b>\$ 2,108,868</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.34664591%  
Employer's proportionate share at MD 0.32379515%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,728,000  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 49,050,700**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 81,972,987  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,876,047

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,526,175  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,071,104)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (910,846)

**Employer's Total Pension Expense/(Income)** **\$ 7,544,225**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,668,558	\$ 0
Changes of assumptions	\$ 11,404,195	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,178,128
Changes in proportionate share	\$ 24,072	\$ 3,985,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,523,168
Total (prior to post-MD contributions)	\$ 13,096,825	\$ 8,687,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,409,707

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,186,378
2 <sup>nd</sup> Fiscal Year	2,520,158
3 <sup>rd</sup> Fiscal Year	(2,079,547)
4 <sup>th</sup> Fiscal Year	(360,843)
5 <sup>th</sup> Fiscal Year	143,561
Thereafter	0
<b>Total</b>	<b>\$ 4,409,707</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.21906501%

Employer's proportionate share at MD 0.25573356%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,530,046

**Employer's proportionate share of system NPL/(A) at MD \$ 38,740,266**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,742,303

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,277,712

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,523,777

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,662,190

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,195,599)

**Employer's Total Pension Expense/(Income) \$ 7,990,368**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,317,828	\$ 0
Changes of assumptions	\$ 9,007,038	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,720,287
Changes in proportionate share	\$ 5,989,065	\$ 87,232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,815,013
Total (prior to post-MD contributions)	\$ 16,313,931	\$ 5,622,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,691,399

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,341,043
2 <sup>nd</sup> Fiscal Year	4,035,102
3 <sup>rd</sup> Fiscal Year	221,422
4 <sup>th</sup> Fiscal Year	818,222
5 <sup>th</sup> Fiscal Year	275,611
Thereafter	0
<b>Total</b>	<b>\$ 10,691,399</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06427943%  
Employer's proportionate share at MD 0.07483601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,664,891  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,336,670**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,945,717  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,056,024

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,201,704  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 240,983  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,351

**Employer's Total Pension Expense/(Income)** **\$ 2,539,038**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 385,640	\$ 0
Changes of assumptions	\$ 2,635,754	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 503,412
Changes in proportionate share	\$ 1,810,852	\$ 593,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 459,505	\$ 103,928
Total (prior to post-MD contributions)	\$ 5,291,751	\$ 1,201,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,090,422

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,757,482
2 <sup>nd</sup> Fiscal Year	1,371,201
3 <sup>rd</sup> Fiscal Year	391,965
4 <sup>th</sup> Fiscal Year	459,252
5 <sup>th</sup> Fiscal Year	110,521
Thereafter	0
<b>Total</b>	<b>\$ 4,090,422</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.22748730%  
Employer's proportionate share at MD 0.23167492%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,665,374  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 35,095,699**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,651,543  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,652,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,815,963  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 478,805  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (489,228)

**Employer's Total Pension Expense/(Income)** **\$ 6,805,540**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,193,851	\$ 0
Changes of assumptions	\$ 8,159,683	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,558,447
Changes in proportionate share	\$ 1,649,294	\$ 132,336
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,365,282
Total (prior to post-MD contributions)	\$ 11,002,828	\$ 3,056,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,946,763

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,417,819
2 <sup>nd</sup> Fiscal Year	3,244,035
3 <sup>rd</sup> Fiscal Year	(307,375)
4 <sup>th</sup> Fiscal Year	394,740
5 <sup>th</sup> Fiscal Year	197,544
Thereafter	0
<b>Total</b>	<b>\$ 7,946,763</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.20641323%

Employer's proportionate share at MD 0.21478045%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,824,581

**Employer's proportionate share of system NPL/(A) at MD \$ 32,536,409**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,374,487

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,510,864

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,318,922

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 182,630

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (503,108)

**Employer's Total Pension Expense/(Income) \$ 5,998,444**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,106,791	\$ 0
Changes of assumptions	\$ 7,564,653	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,444,800
Changes in proportionate share	\$ 909,818	\$ 81,470
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,264,348
Total (prior to post-MD contributions)	\$ 9,581,262	\$ 2,790,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,790,644

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,788,089
2 <sup>nd</sup> Fiscal Year	2,745,631
3 <sup>rd</sup> Fiscal Year	(353,413)
4 <sup>th</sup> Fiscal Year	413,770
5 <sup>th</sup> Fiscal Year	196,568
Thereafter	0
<b>Total</b>	<b>\$ 6,790,644</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.09277179%  
Employer's proportionate share at MD 1.09107316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 147,306,050  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 165,283,213**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 276,219,474  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,714,408

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,099,782  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 325,790  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,155,308)

**Employer's Total Pension Expense/(Income)** **\$ 30,270,264**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,622,441	\$ 0
Changes of assumptions	\$ 38,428,033	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,339,509
Changes in proportionate share	\$ 1,374,175	\$ 1,111,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,311,249
Total (prior to post-MD contributions)	\$ 45,424,649	\$ 13,761,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,662,691

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,976,952
2 <sup>nd</sup> Fiscal Year	13,313,325
3 <sup>rd</sup> Fiscal Year	(2,817,082)
4 <sup>th</sup> Fiscal Year	1,319,373
5 <sup>th</sup> Fiscal Year	870,124
Thereafter	0
<b>Total</b>	<b>\$ 31,662,691</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.35515561%  
Employer's proportionate share at MD 0.37300810%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,875,110  
**Employer's proportionate share of system NPL/(A) at MD \$ 56,505,814**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 94,431,890
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,200,942

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,974,038
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,121,066
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (988,991)

**Employer's Total Pension Expense/(Income) \$ 11,106,113**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,922,159	\$ 0
Changes of assumptions	\$ 13,137,494	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,509,177
Changes in proportionate share	\$ 3,595,150	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,699,206
Total (prior to post-MD contributions)	\$ 18,654,803	\$ 5,208,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,446,420

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,254,167
2 <sup>nd</sup> Fiscal Year	5,331,394
3 <sup>rd</sup> Fiscal Year	(304,895)
4 <sup>th</sup> Fiscal Year	815,965
5 <sup>th</sup> Fiscal Year	349,789
Thereafter	0
<b>Total</b>	<b>\$ 13,446,420</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.17414395%

Employer's proportionate share at MD 0.17836182%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,474,670

**Employer's proportionate share of system NPL/(A) at MD \$ 27,019,466**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 45,154,633

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,050,371

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,247,472

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 205,070

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (251,604)

**Employer's Total Pension Expense/(Income) \$ 5,200,938**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 919,121	\$ 0
Changes of assumptions	\$ 6,281,975	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,199,817
Changes in proportionate share	\$ 745,210	\$ 12,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 701,168
Total (prior to post-MD contributions)	\$ 7,946,306	\$ 1,913,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,032,367

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,345,829
2 <sup>nd</sup> Fiscal Year	2,401,247
3 <sup>rd</sup> Fiscal Year	(224,254)
4 <sup>th</sup> Fiscal Year	349,785
5 <sup>th</sup> Fiscal Year	159,760
Thereafter	0
<b>Total</b>	<b>\$ 6,032,367</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01426631%

Employer's proportionate share at MD 0.01837754%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,923,104

**Employer's proportionate share of system NPL/(A) at MD \$ 2,783,955**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,652,515

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,241,612

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 540,674

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,854

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,081)

**Employer's Total Pension Expense/(Income) \$ 524,447**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,702	\$ 0
Changes of assumptions	\$ 647,264	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,623
Changes in proportionate share	\$ 367,003	\$ 251,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,014	\$ 117,010
Total (prior to post-MD contributions)	\$ 1,113,983	\$ 492,270
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 621,713

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 329,705
2 <sup>nd</sup> Fiscal Year	217,198
3 <sup>rd</sup> Fiscal Year	(37,071)
4 <sup>th</sup> Fiscal Year	81,946
5 <sup>th</sup> Fiscal Year	29,935
Thereafter	0
<b>Total</b>	<b>\$ 621,713</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04270759%  
Employer's proportionate share at MD 0.04243378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,756,999  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,428,159**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,742,668  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,866,885

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,248,418  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (168,604)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (57,749)

**Employer's Total Pension Expense/(Income)** **\$ 1,022,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 218,667	\$ 0
Changes of assumptions	\$ 1,494,535	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 285,447
Changes in proportionate share	\$ 33,931	\$ 625,183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,929	\$ 164,264
Total (prior to post-MD contributions)	\$ 1,753,062	\$ 1,074,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 678,168

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 576,174
2 <sup>nd</sup> Fiscal Year	334,031
3 <sup>rd</sup> Fiscal Year	(270,323)
4 <sup>th</sup> Fiscal Year	5,026
5 <sup>th</sup> Fiscal Year	33,260
Thereafter	0
<b>Total</b>	<b>\$ 678,168</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01466998%  
Employer's proportionate share at MD 0.01687116%

Employer's proportionate share of system NPL/(A) at prior MD	\$	1,977,519
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>2,555,759</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	4,271,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	1,139,839

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	496,356
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	87,059
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	(27,009)

**Employer's Total Pension Expense/(Income)** **\$ 556,406**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,939	\$ 0
Changes of assumptions	\$ 594,209	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,490
Changes in proportionate share	\$ 330,984	\$ 20,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,527	\$ 87,550
Total (prior to post-MD contributions)	\$ 1,013,659	\$ 221,059
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 792,600

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 381,095
2 <sup>nd</sup> Fiscal Year	294,907
3 <sup>rd</sup> Fiscal Year	25,279
4 <sup>th</sup> Fiscal Year	69,060
5 <sup>th</sup> Fiscal Year	22,258
Thereafter	0
<b>Total</b>	<b>\$ 792,600</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07992328%

Employer's proportionate share at MD 0.08310683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,773,688

**Employer's proportionate share of system NPL/(A) at MD \$ 12,589,590**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,039,583

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,614,812

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,445,034

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 171,611

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (265,119)

**Employer's Total Pension Expense/(Income) \$ 2,351,526**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 428,260	\$ 0
Changes of assumptions	\$ 2,927,056	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 559,049
Changes in proportionate share	\$ 554,863	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 780,828
Total (prior to post-MD contributions)	\$ 3,910,179	\$ 1,339,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,570,302

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,490,528
2 <sup>nd</sup> Fiscal Year	1,057,176
3 <sup>rd</sup> Fiscal Year	(166,502)
4 <sup>th</sup> Fiscal Year	121,224
5 <sup>th</sup> Fiscal Year	67,876
Thereafter	0
<b>Total</b>	<b>\$ 2,570,302</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.23260946%

Employer's proportionate share at MD 0.23274683%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,355,843

**Employer's proportionate share of system NPL/(A) at MD \$ 35,258,079**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,922,911

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,724,697

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,847,499

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (154,999)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (154,104)

**Employer's Total Pension Expense/(Income) \$ 6,538,396**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,199,374	\$ 0
Changes of assumptions	\$ 8,197,436	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,565,658
Changes in proportionate share	\$ 93,395	\$ 688,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,027	\$ 257,672
Total (prior to post-MD contributions)	\$ 9,537,232	\$ 2,511,501
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,025,731

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,126,157
2 <sup>nd</sup> Fiscal Year	2,875,800
3 <sup>rd</sup> Fiscal Year	(549,155)
4 <sup>th</sup> Fiscal Year	368,412
5 <sup>th</sup> Fiscal Year	204,519
Thereafter	0
<b>Total</b>	<b>\$ 7,025,731</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09099255%  
Employer's proportionate share at MD 0.09632749%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,265,830  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 14,592,346**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,386,567  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,508,018

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,833,991  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 149,063  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (132,585)

**Employer's Total Pension Expense/(Income)** **\$ 2,850,469**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 496,388	\$ 0
Changes of assumptions	\$ 3,392,693	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 647,983
Changes in proportionate share	\$ 605,900	\$ 111,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 414,244
Total (prior to post-MD contributions)	\$ 4,494,981	\$ 1,173,607
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,321,374

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,852,172
2 <sup>nd</sup> Fiscal Year	1,310,446
3 <sup>rd</sup> Fiscal Year	(153,430)
4 <sup>th</sup> Fiscal Year	214,921
5 <sup>th</sup> Fiscal Year	97,264
Thereafter	0
<b>Total</b>	<b>\$ 3,321,374</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00718583%  
Employer's proportionate share at MD 0.00836680%

Employer's proportionate share of system NPL/(A) at prior MD \$ 968,653  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,267,460**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,118,165  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 565,273

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 246,154  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,393)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,214

**Employer's Total Pension Expense/(Income)** **\$ 250,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,115	\$ 0
Changes of assumptions	\$ 294,682	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,282
Changes in proportionate share	\$ 97,600	\$ 83,697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59,174	\$ 3,302
Total (prior to post-MD contributions)	\$ 494,571	\$ 143,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 351,290

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 163,377
2 <sup>nd</sup> Fiscal Year	117,890
3 <sup>rd</sup> Fiscal Year	10,455
4 <sup>th</sup> Fiscal Year	46,002
5 <sup>th</sup> Fiscal Year	13,565
Thereafter	0
<b>Total</b>	<b>\$ 351,290</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00723969%

Employer's proportionate share at MD 0.00481151%

Employer's proportionate share of system NPL/(A) at prior MD \$ 975,913

**Employer's proportionate share of system NPL/(A) at MD \$ 728,880**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,218,097

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 325,072

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,556

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,832)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,335

**Employer's Total Pension Expense/(Income) \$ 115,059**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,794	\$ 0
Changes of assumptions	\$ 169,463	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,366
Changes in proportionate share	\$ 82,404	\$ 243,083
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,514	\$ 1,035
Total (prior to post-MD contributions)	\$ 305,175	\$ 276,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,691

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 63,772
2 <sup>nd</sup> Fiscal Year	32,924
3 <sup>rd</sup> Fiscal Year	(32,027)
4 <sup>th</sup> Fiscal Year	(30,735)
5 <sup>th</sup> Fiscal Year	(5,243)
Thereafter	0
<b>Total</b>	<b>\$ 28,691</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01740812%  
Employer's proportionate share at MD 0.01868979%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,346,621  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,831,257**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,731,565  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,262,708

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 549,861  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (929)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,031

**Employer's Total Pension Expense/(Income)** **\$ 575,963**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,311	\$ 0
Changes of assumptions	\$ 658,262	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 125,724
Changes in proportionate share	\$ 105,922	\$ 75,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,912	\$ 0
Total (prior to post-MD contributions)	\$ 922,407	\$ 201,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 721,050

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 380,203
2 <sup>nd</sup> Fiscal Year	274,386
3 <sup>rd</sup> Fiscal Year	(12,211)
4 <sup>th</sup> Fiscal Year	56,829
5 <sup>th</sup> Fiscal Year	21,842
Thereafter	0
<b>Total</b>	<b>\$ 721,050</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01506216%  
Employer's proportionate share at MD 0.01731840%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,030,385  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,623,509**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,384,380  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,170,055

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 509,514  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,266)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,328

**Employer's Total Pension Expense/(Income)** **\$ 527,576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,244	\$ 0
Changes of assumptions	\$ 609,961	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 116,499
Changes in proportionate share	\$ 186,465	\$ 108,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,079	\$ 5,790
Total (prior to post-MD contributions)	\$ 962,749	\$ 230,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 732,456

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 348,785
2 <sup>nd</sup> Fiscal Year	255,761
3 <sup>rd</sup> Fiscal Year	20,553
4 <sup>th</sup> Fiscal Year	82,430
5 <sup>th</sup> Fiscal Year	24,928
Thereafter	0
<b>Total</b>	<b>\$ 732,456</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.30274319%  
Employer's proportionate share at MD 0.33653173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,809,896  
**Employer's proportionate share of system NPL/(A) at MD \$ 50,980,124**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 85,197,419
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 22,736,548

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,900,890
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 661,708
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 58,031

**Employer's Total Pension Expense/(Income) \$ 10,620,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,734,191	\$ 0
Changes of assumptions	\$ 11,852,782	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,263,806
Changes in proportionate share	\$ 3,332,146	\$ 575,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,566,687	\$ 893,101
Total (prior to post-MD contributions)	\$ 18,485,806	\$ 3,732,388
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,753,418

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,120,559
2 <sup>nd</sup> Fiscal Year	5,289,743
3 <sup>rd</sup> Fiscal Year	262,750
4 <sup>th</sup> Fiscal Year	1,574,837
5 <sup>th</sup> Fiscal Year	505,529
Thereafter	0
<b>Total</b>	<b>\$ 14,753,418</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06199441%

Employer's proportionate share at MD 0.06680642%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,356,870

**Employer's proportionate share of system NPL/(A) at MD \$ 10,120,293**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,912,921

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,513,534

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,965,470

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,581)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,168)

**Employer's Total Pension Expense/(Income) \$ 1,905,721**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 344,262	\$ 0
Changes of assumptions	\$ 2,352,949	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 449,398
Changes in proportionate share	\$ 397,683	\$ 286,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 130,944
Total (prior to post-MD contributions)	\$ 3,094,894	\$ 866,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,228,027

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,211,655
2 <sup>nd</sup> Fiscal Year	857,043
3 <sup>rd</sup> Fiscal Year	(99,923)
4 <sup>th</sup> Fiscal Year	183,941
5 <sup>th</sup> Fiscal Year	75,310
Thereafter	0
<b>Total</b>	<b>\$ 2,228,027</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 150	\$ 0
Total (prior to post-MD contributions)	\$ 150	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 150

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 107
2 <sup>nd</sup> Fiscal Year	43
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 150</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.49772491%  
Employer's proportionate share at MD 0.53899422%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,093,506  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 81,650,525**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 136,453,453  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 36,415,193

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,857,413  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 760,663  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (206,644)

**Employer's Total Pension Expense/(Income)** **\$ 16,411,432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,777,507	\$ 0
Changes of assumptions	\$ 18,983,592	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,625,745
Changes in proportionate share	\$ 4,333,972	\$ 1,364,416
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,077	\$ 633,162
Total (prior to post-MD contributions)	\$ 26,112,148	\$ 5,623,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,488,825

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,786,532
2 <sup>nd</sup> Fiscal Year	7,801,740
3 <sup>rd</sup> Fiscal Year	(382,164)
4 <sup>th</sup> Fiscal Year	1,649,354
5 <sup>th</sup> Fiscal Year	633,364
Thereafter	0
<b>Total</b>	<b>\$ 20,488,825</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 158

**Employer's Total Pension Expense/(Income) \$ 158**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 219	\$ 0
Total (prior to post-MD contributions)	\$ 219	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 219

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 158
2 <sup>nd</sup> Fiscal Year	61
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 219</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 144

**Employer's Total Pension Expense/(Income) \$ 144**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204	\$ 0
Total (prior to post-MD contributions)	\$ 204	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 204

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 144
2 <sup>nd</sup> Fiscal Year	60
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 204</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

**Employer's Total Pension Expense/(Income) \$ 495**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 936	\$ 0
Total (prior to post-MD contributions)	\$ 936	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 936

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 495
2 <sup>nd</sup> Fiscal Year	361
3 <sup>rd</sup> Fiscal Year	80
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 936</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 587

**Employer's Total Pension Expense/(Income) \$ 587**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,146	\$ 0
Total (prior to post-MD contributions)	\$ 1,146	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,146

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 587
2 <sup>nd</sup> Fiscal Year	450
3 <sup>rd</sup> Fiscal Year	109
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,146</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,425

**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	\$ 2,392	\$ 0
Total (prior to post-MD contributions)	\$ 2,392	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,392

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,402
2 <sup>nd</sup> Fiscal Year	845
3 <sup>rd</sup> Fiscal Year	145
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 2,392</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04228882%  
Employer's proportionate share at MD 0.04041514%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,700,549  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,122,361**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,231,623  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,730,503

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,189,029  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (277,513)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,648

**Employer's Total Pension Expense/(Income)** **\$ 986,164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,264	\$ 0
Changes of assumptions	\$ 1,423,437	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 271,867
Changes in proportionate share	\$ 10,848	\$ 795,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 281,696	\$ 20,669
Total (prior to post-MD contributions)	\$ 1,924,245	\$ 1,088,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 836,241

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 562,362
2 <sup>nd</sup> Fiscal Year	335,333
3 <sup>rd</sup> Fiscal Year	(154,120)
4 <sup>th</sup> Fiscal Year	57,807
5 <sup>th</sup> Fiscal Year	34,860
Thereafter	0
<b>Total</b>	<b>\$ 836,241</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.44020372%  
Employer's proportionate share at MD 0.44626850%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,339,628  
**Employer's proportionate share of system NPL/(A) at MD \$ 67,603,800**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 112,978,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,150,516

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,129,387
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 337,976
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (487,292)

**Employer's Total Pension Expense/(Income) \$ 12,980,071**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,299,679	\$ 0
Changes of assumptions	\$ 15,717,755	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,001,991
Changes in proportionate share	\$ 1,129,240	\$ 380,243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,499	\$ 1,533,896
Total (prior to post-MD contributions)	\$ 19,154,173	\$ 4,916,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,238,043

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,327,278
2 <sup>nd</sup> Fiscal Year	5,754,639
3 <sup>rd</sup> Fiscal Year	(964,986)
4 <sup>th</sup> Fiscal Year	728,002
5 <sup>th</sup> Fiscal Year	393,111
Thereafter	0
<b>Total</b>	<b>\$ 14,238,043</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from: 0

○ Changes in proportionate share (per 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	\$ 2,861	\$ 0
Total (prior to post-MD contributions)	\$ 2,861	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,861

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,466
2 <sup>nd</sup> Fiscal Year	1,126
3 <sup>rd</sup> Fiscal Year	269
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 2,861</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04708857%  
Employer's proportionate share at MD 0.06410257%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,347,557  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,710,695**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,228,406  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,330,858

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,885,922  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 971,589  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (311,867)

**Employer's Total Pension Expense/(Income)** **\$ 2,545,644**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 330,329	\$ 0
Changes of assumptions	\$ 2,257,718	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 431,210
Changes in proportionate share	\$ 3,101,170	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,339	\$ 1,155,568
Total (prior to post-MD contributions)	\$ 5,698,556	\$ 1,586,778
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,111,778

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,875,900
2 <sup>nd</sup> Fiscal Year	1,510,188
3 <sup>rd</sup> Fiscal Year	310,708
4 <sup>th</sup> Fiscal Year	325,229
5 <sup>th</sup> Fiscal Year	89,752
Thereafter	0
<b>Total</b>	<b>\$ 4,111,778</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 234

**Employer's Total Pension Expense/(Income) \$ 234**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 387	\$ 0
Total (prior to post-MD contributions)	\$ 387	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 387

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 234
2 <sup>nd</sup> Fiscal Year	135
3 <sup>rd</sup> Fiscal Year	18
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 387</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 849	\$ 0
Total (prior to post-MD contributions)	\$ 849	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 849

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 453
2 <sup>nd</sup> Fiscal Year	321
3 <sup>rd</sup> Fiscal Year	75
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 849</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 342

**Employer's Total Pension Expense/(Income) \$ 342**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 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 inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 342
2 <sup>nd</sup> Fiscal Year	139
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 481</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05138608%  
Employer's proportionate share at MD 0.06075996%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,926,863  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,204,334**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,382,180  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,105,027

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,787,581  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 805,381  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (334,943)

**Employer's Total Pension Expense/(Income)** **\$ 2,258,019**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 313,104	\$ 0
Changes of assumptions	\$ 2,139,990	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 408,724
Changes in proportionate share	\$ 2,281,202	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,453	\$ 1,197,169
Total (prior to post-MD contributions)	\$ 4,740,749	\$ 1,605,893
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,134,856

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,622,636
2 <sup>nd</sup> Fiscal Year	1,266,247
3 <sup>rd</sup> Fiscal Year	53,507
4 <sup>th</sup> Fiscal Year	133,973
5 <sup>th</sup> Fiscal Year	58,494
Thereafter	0
<b>Total</b>	<b>\$ 3,134,856</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02328885%  
Employer's proportionate share at MD 0.02100628%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,139,346  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,182,175**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,318,015  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,419,213

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 618,013  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (168,118)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,503

**Employer's Total Pension Expense/(Income)** **\$ 491,398**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,248	\$ 0
Changes of assumptions	\$ 739,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 141,307
Changes in proportionate share	\$ 29,980	\$ 601,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 150,674	\$ 7,836
Total (prior to post-MD contributions)	\$ 1,028,752	\$ 750,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 278,094

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 269,866
2 <sup>nd</sup> Fiscal Year	138,309
3 <sup>rd</sup> Fiscal Year	(140,310)
4 <sup>th</sup> Fiscal Year	(3,943)
5 <sup>th</sup> Fiscal Year	14,172
Thereafter	0
<b>Total</b>	<b>\$ 278,094</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09009682%  
Employer's proportionate share at MD 0.09384368%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,145,085  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 14,216,081**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,757,758  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,340,209

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,760,916  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (105,111)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (48,936)

**Employer's Total Pension Expense/(Income)** **\$ 2,606,869**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 483,589	\$ 0
Changes of assumptions	\$ 3,305,212	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 631,274
Changes in proportionate share	\$ 309,655	\$ 461,474
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 153,196
Total (prior to post-MD contributions)	\$ 4,098,456	\$ 1,245,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,852,512

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,631,398
2 <sup>nd</sup> Fiscal Year	1,139,251
3 <sup>rd</sup> Fiscal Year	(209,437)
4 <sup>th</sup> Fiscal Year	196,849
5 <sup>th</sup> Fiscal Year	94,451
Thereafter	0
<b>Total</b>	<b>\$ 2,852,512</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05349316%

Employer's proportionate share at MD 0.05693240%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,210,898

**Employer's proportionate share of system NPL/(A) at MD \$ 8,624,509**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,413,183

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,846,432

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,674,973

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,479)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (27,927)

**Employer's Total Pension Expense/(Income) \$ 1,645,567**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 293,380	\$ 0
Changes of assumptions	\$ 2,005,182	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 382,977
Changes in proportionate share	\$ 346,594	\$ 204,388
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,548	\$ 59,969
Total (prior to post-MD contributions)	\$ 2,649,704	\$ 647,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,002,370

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,055,977
2 <sup>nd</sup> Fiscal Year	746,405
3 <sup>rd</sup> Fiscal Year	(37,725)
4 <sup>th</sup> Fiscal Year	174,062
5 <sup>th</sup> Fiscal Year	63,651
Thereafter	0
<b>Total</b>	<b>\$ 2,002,370</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04548267%  
Employer's proportionate share at MD 0.04186435%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,131,081  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,341,898**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,598,509
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,828,413

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,231,665
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (245,802)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,975

**Employer's Total Pension Expense/(Income) \$ 1,028,838**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 215,732	\$ 0
Changes of assumptions	\$ 1,474,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 281,616
Changes in proportionate share	\$ 0	\$ 723,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 260,408	\$ 23,817
Total (prior to post-MD contributions)	\$ 1,950,619	\$ 1,029,142
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 921,477

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 606,804
2 <sup>nd</sup> Fiscal Year	421,643
3 <sup>rd</sup> Fiscal Year	(157,456)
4 <sup>th</sup> Fiscal Year	22,105
5 <sup>th</sup> Fiscal Year	28,381
Thereafter	0
<b>Total</b>	<b>\$ 921,477</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06295319%  
Employer's proportionate share at MD 0.06405747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,486,114  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 9,703,863**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,216,988  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,327,811

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,884,595  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (240,596)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 172,774

**Employer's Total Pension Expense/(Income)** **\$ 1,816,773**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 330,096	\$ 0
Changes of assumptions	\$ 2,256,130	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 430,906
Changes in proportionate share	\$ 91,262	\$ 642,125
Differences between employer contributions and employer's proportionate share of system contributions	\$ 550,096	\$ 21,386
Total (prior to post-MD contributions)	\$ 3,227,584	\$ 1,094,417
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,133,167

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,137,216
2 <sup>nd</sup> Fiscal Year	777,765
3 <sup>rd</sup> Fiscal Year	(57,373)
4 <sup>th</sup> Fiscal Year	202,240
5 <sup>th</sup> Fiscal Year	73,318
Thereafter	0
<b>Total</b>	<b>\$ 2,133,167</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.15478485%  
Employer's proportionate share at MD 0.15008975%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,865,056  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 22,736,620**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,997,188  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,140,271

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,415,697  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (426,857)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 116,909  
**Employer's Total Pension Expense/(Income)** **\$ 4,105,749**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 773,432	\$ 0
Changes of assumptions	\$ 5,286,221	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,009,634
Changes in proportionate share	\$ 0	\$ 1,309,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 306,222	\$ 0
Total (prior to post-MD contributions)	\$ 6,365,875	\$ 2,319,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,046,342

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,528,213
2 <sup>nd</sup> Fiscal Year	1,666,591
3 <sup>rd</sup> Fiscal Year	(461,099)
4 <sup>th</sup> Fiscal Year	188,984
5 <sup>th</sup> Fiscal Year	123,652
Thereafter	0
<b>Total</b>	<b>\$ 4,046,342</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11554500%

Employer's proportionate share at MD 0.11666403%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,575,510

**Employer's proportionate share of system NPL/(A) at MD \$ 17,673,064**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,535,029

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,881,983

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,432,300

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 123,226

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (107,822)

**Employer's Total Pension Expense/(Income) \$ 3,447,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 601,185	\$ 0
Changes of assumptions	\$ 4,108,954	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 784,784
Changes in proportionate share	\$ 337,937	\$ 47,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,858	\$ 335,034
Total (prior to post-MD contributions)	\$ 5,055,934	\$ 1,167,715
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,888,219

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,227,428
2 <sup>nd</sup> Fiscal Year	1,570,666
3 <sup>rd</sup> Fiscal Year	(213,153)
4 <sup>th</sup> Fiscal Year	199,662
5 <sup>th</sup> Fiscal Year	103,617
Thereafter	0
<b>Total</b>	<b>\$ 3,888,219</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00977201%  
Employer's proportionate share at MD 0.01149934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,317,271  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,741,999**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,911,209  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 776,911

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 338,315  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,959)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,685

**Employer's Total Pension Expense/(Income)** **\$ 304,041**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,258	\$ 0
Changes of assumptions	\$ 405,011	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,355
Changes in proportionate share	\$ 142,753	\$ 242,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,141	\$ 4,835
Total (prior to post-MD contributions)	\$ 687,163	\$ 324,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 362,236

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 185,546
2 <sup>nd</sup> Fiscal Year	126,896
3 <sup>rd</sup> Fiscal Year	(20,446)
4 <sup>th</sup> Fiscal Year	51,849
5 <sup>th</sup> Fiscal Year	18,391
Thereafter	0
<b>Total</b>	<b>\$ 362,236</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05928220%  
Employer's proportionate share at MD 0.04926254%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,991,263  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,462,626**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,471,458  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,328,245

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,449,322  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (249,786)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,420

**Employer's Total Pension Expense/(Income)** **\$ 1,246,956**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 253,856	\$ 0
Changes of assumptions	\$ 1,735,046	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 331,383
Changes in proportionate share	\$ 100,672	\$ 1,036,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,888	\$ 22,147
Total (prior to post-MD contributions)	\$ 2,214,462	\$ 1,389,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 824,775

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 728,911
2 <sup>nd</sup> Fiscal Year	438,872
3 <sup>rd</sup> Fiscal Year	(259,508)
4 <sup>th</sup> Fiscal Year	(89,807)
5 <sup>th</sup> Fiscal Year	6,307
Thereafter	0
<b>Total</b>	<b>\$ 824,775</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04501506%  
Employer's proportionate share at MD 0.04785185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,068,047  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,248,925**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,114,323  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,232,937

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,407,819  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (277,954)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,267

**Employer's Total Pension Expense/(Income)** **\$ 1,189,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 246,587	\$ 0
Changes of assumptions	\$ 1,685,361	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 321,893
Changes in proportionate share	\$ 234,443	\$ 865,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 304,795	\$ 28,783
Total (prior to post-MD contributions)	\$ 2,471,186	\$ 1,216,657
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,254,529

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 699,451
2 <sup>nd</sup> Fiscal Year	470,278
3 <sup>rd</sup> Fiscal Year	(120,451)
4 <sup>th</sup> Fiscal Year	146,152
5 <sup>th</sup> Fiscal Year	59,099
Thereafter	0
<b>Total</b>	<b>\$ 1,254,529</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09111596%

Employer's proportionate share at MD 0.10244756%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,282,466

**Employer's proportionate share of system NPL/(A) at MD \$ 15,519,456**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,935,943

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,921,499

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,014,046

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 738,724

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (633,110)

**Employer's Total Pension Expense/(Income) \$ 3,119,660**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 527,925	\$ 0
Changes of assumptions	\$ 3,608,244	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 689,152
Changes in proportionate share	\$ 2,136,797	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,049	\$ 2,006,301
Total (prior to post-MD contributions)	\$ 6,275,015	\$ 2,695,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,579,562

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,051,321
2 <sup>nd</sup> Fiscal Year	1,474,033
3 <sup>rd</sup> Fiscal Year	(190,084)
4 <sup>th</sup> Fiscal Year	155,318
5 <sup>th</sup> Fiscal Year	88,976
Thereafter	0
<b>Total</b>	<b>\$ 3,579,562</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02444627%

Employer's proportionate share at MD 0.02184552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,295,366

**Employer's proportionate share of system NPL/(A) at MD \$ 3,309,309**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,530,480

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,475,913

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 642,703

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,673)

○ 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) \$ 561,874**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,573	\$ 0
Changes of assumptions	\$ 769,408	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 146,952
Changes in proportionate share	\$ 23,477	\$ 322,379
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,916	\$ 33,052
Total (prior to post-MD contributions)	\$ 969,374	\$ 502,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 466,991

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 336,986
2 <sup>nd</sup> Fiscal Year	235,052
3 <sup>rd</sup> Fiscal Year	(93,171)
4 <sup>th</sup> Fiscal Year	(19,700)
5 <sup>th</sup> Fiscal Year	7,824
Thereafter	0
<b>Total</b>	<b>\$ 466,991</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 445

**Employer's Total Pension Expense/(Income) \$ 445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 784	\$ 0
Total (prior to post-MD contributions)	\$ 784	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 784

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 445
2 <sup>nd</sup> Fiscal Year	283
3 <sup>rd</sup> Fiscal Year	56
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 784</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 193

**Employer's Total Pension Expense/(Income) \$ 193**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 272	\$ 0
Total (prior to post-MD contributions)	\$ 272	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 272

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 193
2 <sup>nd</sup> Fiscal Year	79
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 272</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 194

**Employer's Total Pension Expense/(Income) \$ 194**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 274	\$ 0
Total (prior to post-MD contributions)	\$ 274	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 274

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 194
2 <sup>nd</sup> Fiscal Year	80
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 274</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06134108%

Employer's proportionate share at MD 0.06616341%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,268,801

**Employer's proportionate share of system NPL/(A) at MD \$ 10,022,885**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,750,135

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,470,091

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,946,552

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 338,537

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (279,826)

**Employer's Total Pension Expense/(Income) \$ 2,005,263**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 340,949	\$ 0
Changes of assumptions	\$ 2,330,302	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 445,073
Changes in proportionate share	\$ 1,056,928	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 863,077
Total (prior to post-MD contributions)	\$ 3,728,179	\$ 1,308,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,420,029

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,320,395
2 <sup>nd</sup> Fiscal Year	962,302
3 <sup>rd</sup> Fiscal Year	(60,625)
4 <sup>th</sup> Fiscal Year	137,050
5 <sup>th</sup> Fiscal Year	60,907
Thereafter	0
<b>Total</b>	<b>\$ 2,420,029</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03007642%  
Employer's proportionate share at MD 0.02911375%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,054,313  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,410,350**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,370,527  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,966,965

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 856,537  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (210,905)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 68,346

**Employer's Total Pension Expense/(Income)** **\$ 713,978**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 150,027	\$ 0
Changes of assumptions	\$ 1,025,398	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 195,844
Changes in proportionate share	\$ 0	\$ 621,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 250,174	\$ 1,936
Total (prior to post-MD contributions)	\$ 1,425,599	\$ 819,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 606,146

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 412,053
2 <sup>nd</sup> Fiscal Year	265,234
3 <sup>rd</sup> Fiscal Year	(137,058)
4 <sup>th</sup> Fiscal Year	37,614
5 <sup>th</sup> Fiscal Year	28,302
Thereafter	0
<b>Total</b>	<b>\$ 606,146</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.94035783%  
Employer's proportionate share at MD 0.95242985%

Employer's proportionate share of system NPL/(A) at prior MD \$ 126,760,591  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 144,280,577**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 241,120,102  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,347,475

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,020,844  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 394,290  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (565,072)

**Employer's Total Pension Expense/(Income)** **\$ 27,850,062**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,907,994	\$ 0
Changes of assumptions	\$ 33,544,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,406,873
Changes in proportionate share	\$ 1,523,609	\$ 559,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,328	\$ 1,980,862
Total (prior to post-MD contributions)	\$ 40,053,891	\$ 8,947,211
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,106,680

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,879,141
2 <sup>nd</sup> Fiscal Year	12,401,965
3 <sup>rd</sup> Fiscal Year	(1,775,843)
4 <sup>th</sup> Fiscal Year	1,738,210
5 <sup>th</sup> Fiscal Year	863,207
Thereafter	0
<b>Total</b>	<b>\$ 31,106,680</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04244179%

Employer's proportionate share at MD 0.04548348%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,721,169

**Employer's proportionate share of system NPL/(A) at MD \$ 6,890,148**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,514,739

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,072,927

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,338,141

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 174,965

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (179,950)

**Employer's Total Pension Expense/(Income) \$ 1,333,156**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 234,382	\$ 0
Changes of assumptions	\$ 1,601,946	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 305,962
Changes in proportionate share	\$ 579,899	\$ 4,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,264	\$ 646,984
Total (prior to post-MD contributions)	\$ 2,433,491	\$ 957,442
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,476,049

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 857,287
2 <sup>nd</sup> Fiscal Year	594,599
3 <sup>rd</sup> Fiscal Year	(87,006)
4 <sup>th</sup> Fiscal Year	72,605
5 <sup>th</sup> Fiscal Year	38,566
Thereafter	0
<b>Total</b>	<b>\$ 1,476,049</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03825422%

Employer's proportionate share at MD 0.03828382%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,156,683

**Employer's proportionate share of system NPL/(A) at MD \$ 5,799,494**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,692,051

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,586,508

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,126,324

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (162,690)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,800

**Employer's Total Pension Expense/(Income) \$ 1,004,434**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 197,281	\$ 0
Changes of assumptions	\$ 1,348,371	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 257,530
Changes in proportionate share	\$ 2,447	\$ 467,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 136,089	\$ 7,568
Total (prior to post-MD contributions)	\$ 1,684,188	\$ 732,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 951,566

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 603,670
2 <sup>nd</sup> Fiscal Year	389,613
3 <sup>rd</sup> Fiscal Year	(136,546)
4 <sup>th</sup> Fiscal Year	59,086
5 <sup>th</sup> Fiscal Year	35,744
Thereafter	0
<b>Total</b>	<b>\$ 951,566</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.23755170%  
Employer's proportionate share at MD 0.26083462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,022,059  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 39,513,009**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 66,033,703
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,622,347

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,673,853
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 664,816
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (554,814)

**Employer's Total Pension Expense/(Income)** **\$ 7,783,855**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,344,114	\$ 0
Changes of assumptions	\$ 9,186,700	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,754,601
Changes in proportionate share	\$ 2,554,758	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,644	\$ 2,023,929
Total (prior to post-MD contributions)	\$ 13,114,216	\$ 3,778,530
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,335,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,048,214
2 <sup>nd</sup> Fiscal Year	3,567,756
3 <sup>rd</sup> Fiscal Year	(249,563)
4 <sup>th</sup> Fiscal Year	692,941
5 <sup>th</sup> Fiscal Year	276,338
Thereafter	0
<b>Total</b>	<b>\$ 9,335,686</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03451999%  
Employer's proportionate share at MD 0.03880703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,653,308  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,878,754**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,824,508  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,621,857

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,141,717  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,967  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,834)

**Employer's Total Pension Expense/(Income)** **\$ 1,177,850**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 199,978	\$ 0
Changes of assumptions	\$ 1,366,799	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 261,050
Changes in proportionate share	\$ 354,297	\$ 68,155
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,414	\$ 116,679
Total (prior to post-MD contributions)	\$ 1,930,488	\$ 445,884
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,484,604

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 769,718
2 <sup>nd</sup> Fiscal Year	548,959
3 <sup>rd</sup> Fiscal Year	(16,504)
4 <sup>th</sup> Fiscal Year	134,250
5 <sup>th</sup> Fiscal Year	48,180
Thereafter	0
<b>Total</b>	<b>\$ 1,484,604</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01527797%  
Employer's proportionate share at MD 0.01531292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,059,476  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,319,706**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,876,666
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,034,562

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 450,512
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (114,017)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,954

**Employer's Total Pension Expense/(Income)** **\$ 357,449**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,909	\$ 0
Changes of assumptions	\$ 539,327	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 103,008
Changes in proportionate share	\$ 2,888	\$ 264,551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 98,330	\$ 10,804
Total (prior to post-MD contributions)	\$ 719,454	\$ 378,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 341,091

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 198,416
2 <sup>nd</sup> Fiscal Year	133,875
3 <sup>rd</sup> Fiscal Year	(42,176)
4 <sup>th</sup> Fiscal Year	35,231
5 <sup>th</sup> Fiscal Year	15,746
Thereafter	0
<b>Total</b>	<b>\$ 341,091</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01800157%  
Employer's proportionate share at MD 0.02880186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,426,618  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,363,102**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,291,568
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,945,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 847,362
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 472,251
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (124,266)

**Employer's Total Pension Expense/(Income) \$ 1,195,347**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 148,420	\$ 0
Changes of assumptions	\$ 1,014,413	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 193,746
Changes in proportionate share	\$ 1,657,452	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,449	\$ 469,208
Total (prior to post-MD contributions)	\$ 2,821,734	\$ 662,954
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,158,780

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 895,381
2 <sup>nd</sup> Fiscal Year	733,056
3 <sup>rd</sup> Fiscal Year	248,420
4 <sup>th</sup> Fiscal Year	229,175
5 <sup>th</sup> Fiscal Year	52,747
Thereafter	0
<b>Total</b>	<b>\$ 2,158,780</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01548591%  
Employer's proportionate share at MD 0.01487348%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,087,507  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,253,136**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,765,416  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,004,873

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 437,583  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,974)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,171

**Employer's Total Pension Expense/(Income)** **\$ 453,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,645	\$ 0
Changes of assumptions	\$ 523,850	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,052
Changes in proportionate share	\$ 0	\$ 117,959
Differences between employer contributions and employer's proportionate share of system contributions	\$ 146,125	\$ 0
Total (prior to post-MD contributions)	\$ 746,620	\$ 218,011
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 528,609

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 295,898
2 <sup>nd</sup> Fiscal Year	205,627
3 <sup>rd</sup> Fiscal Year	(18,161)
4 <sup>th</sup> Fiscal Year	31,336
5 <sup>th</sup> Fiscal Year	13,909
Thereafter	0
<b>Total</b>	<b>\$ 528,609</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02505237%  
Employer's proportionate share at MD 0.02265123%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,377,069  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,431,363**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,734,456
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,530,348

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 666,408
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,226)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,310

**Employer's Total Pension Expense/(Income) \$ 519,492**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,725	\$ 0
Changes of assumptions	\$ 797,785	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 152,372
Changes in proportionate share	\$ 0	\$ 504,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 118,180	\$ 11,991
Total (prior to post-MD contributions)	\$ 1,032,690	\$ 668,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 363,863

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 289,204
2 <sup>nd</sup> Fiscal Year	182,360
3 <sup>rd</sup> Fiscal Year	(117,391)
4 <sup>th</sup> Fiscal Year	(3,438)
5 <sup>th</sup> Fiscal Year	13,128
Thereafter	0
<b>Total</b>	<b>\$ 363,863</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02101200%  
Employer's proportionate share at MD 0.01661294%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,832,426  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,516,642**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,205,784  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,122,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 488,759  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (156,462)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,546

**Employer's Total Pension Expense/(Income)** **\$ 367,843**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,609	\$ 0
Changes of assumptions	\$ 585,114	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 111,753
Changes in proportionate share	\$ 23,159	\$ 616,597
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,580	\$ 0
Total (prior to post-MD contributions)	\$ 799,462	\$ 728,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,112

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 192,914
2 <sup>nd</sup> Fiscal Year	97,856
3 <sup>rd</sup> Fiscal Year	(159,495)
4 <sup>th</sup> Fiscal Year	(60,661)
5 <sup>th</sup> Fiscal Year	497
Thereafter	0
<b>Total</b>	<b>\$ 71,112</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01720115%  
Employer's proportionate share at MD 0.01690088%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,318,722  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,560,261**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,278,679  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,141,847

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 497,230  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,034)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,696

**Employer's Total Pension Expense/(Income)** **\$ 478,892**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,092	\$ 0
Changes of assumptions	\$ 595,256	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 113,690
Changes in proportionate share	\$ 0	\$ 145,586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,783	\$ 0
Total (prior to post-MD contributions)	\$ 788,131	\$ 259,276
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 528,855

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 302,700
2 <sup>nd</sup> Fiscal Year	211,219
3 <sup>rd</sup> Fiscal Year	(34,761)
4 <sup>th</sup> Fiscal Year	33,451
5 <sup>th</sup> Fiscal Year	16,246
Thereafter	0
<b>Total</b>	<b>\$ 528,855</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 173

**Employer's Total Pension Expense/(Income) \$ 173**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 240	\$ 0
Total (prior to post-MD contributions)	\$ 240	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 240

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 173
2 <sup>nd</sup> Fiscal Year	67
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 240</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02922692%  
Employer's proportionate share at MD 0.02779784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,939,800  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,211,007**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,037,388  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,878,060

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 817,823  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,601)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,264

**Employer's Total Pension Expense/(Income)** **\$ 785,486**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,246	\$ 0
Changes of assumptions	\$ 979,051	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 186,992
Changes in proportionate share	\$ 8,136	\$ 252,743
Differences between employer contributions and employer's proportionate share of system contributions	\$ 163,922	\$ 0
Total (prior to post-MD contributions)	\$ 1,294,355	\$ 439,735
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 854,620

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 494,791
2 <sup>nd</sup> Fiscal Year	340,498
3 <sup>rd</sup> Fiscal Year	(46,494)
4 <sup>th</sup> Fiscal Year	43,900
5 <sup>th</sup> Fiscal Year	21,925
Thereafter	0
<b>Total</b>	<b>\$ 854,620</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02317784%  
Employer's proportionate share at MD 0.02106097%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,124,382  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,190,460**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,331,861  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,422,908

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 619,622  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (175,779)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,289

**Employer's Total Pension Expense/(Income)** **\$ 468,132**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,530	\$ 0
Changes of assumptions	\$ 741,776	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 141,674
Changes in proportionate share	\$ 0	\$ 480,343
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,814	\$ 15,829
Total (prior to post-MD contributions)	\$ 982,120	\$ 637,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 344,274

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 251,251
2 <sup>nd</sup> Fiscal Year	155,776
3 <sup>rd</sup> Fiscal Year	(87,803)
4 <sup>th</sup> Fiscal Year	11,556
5 <sup>th</sup> Fiscal Year	13,493
Thereafter	0
<b>Total</b>	<b>\$ 344,274</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01022929%

Employer's proportionate share at MD 0.01491368%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,378,912

**Employer's proportionate share of system NPL/(A) at MD \$ 2,259,226**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,775,594

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,007,589

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 438,766

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 249,798

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,595)

**Employer's Total Pension Expense/(Income) \$ 626,969**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,852	\$ 0
Changes of assumptions	\$ 525,266	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,322
Changes in proportionate share	\$ 893,740	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 237,145
Total (prior to post-MD contributions)	\$ 1,495,858	\$ 337,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,158,391

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 471,646
2 <sup>nd</sup> Fiscal Year	387,916
3 <sup>rd</sup> Fiscal Year	157,608
4 <sup>th</sup> Fiscal Year	117,479
5 <sup>th</sup> Fiscal Year	23,742
Thereafter	0
<b>Total</b>	<b>\$ 1,158,391</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04620417%  
Employer's proportionate share at MD 0.04998387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,228,340  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,571,898**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,654,072
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,376,979

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,470,544
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 289,102
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (246,328)

**Employer's Total Pension Expense/(Income)** **\$ 1,513,318**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 257,573	\$ 0
Changes of assumptions	\$ 1,760,452	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 336,235
Changes in proportionate share	\$ 936,064	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,329	\$ 806,164
Total (prior to post-MD contributions)	\$ 2,956,418	\$ 1,142,399
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,814,019

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 991,197
2 <sup>nd</sup> Fiscal Year	716,425
3 <sup>rd</sup> Fiscal Year	(33,598)
4 <sup>th</sup> Fiscal Year	97,516
5 <sup>th</sup> Fiscal Year	42,480
Thereafter	0
<b>Total</b>	<b>\$ 1,814,019</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01420667%  
Employer's proportionate share at MD 0.01495106%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,915,064  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,264,889**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,785,057  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,010,114

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 439,866  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,687)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,070

**Employer's Total Pension Expense/(Income)** **\$ 381,249**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,045	\$ 0
Changes of assumptions	\$ 526,582	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,574
Changes in proportionate share	\$ 61,519	\$ 248,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,553	\$ 10,228
Total (prior to post-MD contributions)	\$ 747,699	\$ 359,065
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 388,634

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 224,813
2 <sup>nd</sup> Fiscal Year	144,610
3 <sup>rd</sup> Fiscal Year	(40,627)
4 <sup>th</sup> Fiscal Year	42,175
5 <sup>th</sup> Fiscal Year	17,663
Thereafter	0
<b>Total</b>	<b>\$ 388,634</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00938501%  
Employer's proportionate share at MD 0.00964400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,265,103  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,460,939**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,441,505  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 651,562

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 283,730  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,344)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,745

**Employer's Total Pension Expense/(Income)** **\$ 214,131**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,697	\$ 0
Changes of assumptions	\$ 339,666	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 64,874
Changes in proportionate share	\$ 21,751	\$ 282,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70,588	\$ 5,528
Total (prior to post-MD contributions)	\$ 481,702	\$ 352,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 129,109

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 110,655
2 <sup>nd</sup> Fiscal Year	54,179
3 <sup>rd</sup> Fiscal Year	(62,139)
4 <sup>th</sup> Fiscal Year	15,436
5 <sup>th</sup> Fiscal Year	10,977
Thereafter	0
<b>Total</b>	<b>\$ 129,109</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01442352%  
Employer's proportionate share at MD 0.01122386%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,944,296  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,700,267**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,841,467  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 758,299

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 330,210  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,248)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,619

**Employer's Total Pension Expense/(Income)** **\$ 257,581**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,838	\$ 0
Changes of assumptions	\$ 395,309	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,501
Changes in proportionate share	\$ 0	\$ 325,824
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,143	\$ 9,615
Total (prior to post-MD contributions)	\$ 545,290	\$ 410,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,350

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 142,843
2 <sup>nd</sup> Fiscal Year	87,661
3 <sup>rd</sup> Fiscal Year	(69,463)
4 <sup>th</sup> Fiscal Year	(27,171)
5 <sup>th</sup> Fiscal Year	480
Thereafter	0
<b>Total</b>	<b>\$ 134,350</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00759245%

Employer's proportionate share at MD 0.00705522%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,023,465

**Employer's proportionate share of system NPL/(A) at MD \$ 1,068,773**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,786,121

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 476,660

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 207,567

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (42,379)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,617

**Employer's Total Pension Expense/(Income) \$ 179,805**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,356	\$ 0
Changes of assumptions	\$ 248,488	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,460
Changes in proportionate share	\$ 3,561	\$ 137,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,014	\$ 3,406
Total (prior to post-MD contributions)	\$ 329,419	\$ 188,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 141,301

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 104,255
2 <sup>nd</sup> Fiscal Year	61,476
3 <sup>rd</sup> Fiscal Year	(31,725)
4 <sup>th</sup> Fiscal Year	2,655
5 <sup>th</sup> Fiscal Year	4,639
Thereafter	0
<b>Total</b>	<b>\$ 141,301</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00819378%  
Employer's proportionate share at MD 0.00786788%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,104,525  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,191,880**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,991,857  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 531,565

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,476  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,676)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,803

**Employer's Total Pension Expense/(Income)** **\$ 217,603**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,544	\$ 0
Changes of assumptions	\$ 277,110	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,926
Changes in proportionate share	\$ 12,885	\$ 104,344
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,310	\$ 1,415
Total (prior to post-MD contributions)	\$ 370,849	\$ 158,685
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 212,164

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 135,406
2 <sup>nd</sup> Fiscal Year	92,916
3 <sup>rd</sup> Fiscal Year	(29,293)
4 <sup>th</sup> Fiscal Year	6,694
5 <sup>th</sup> Fiscal Year	6,441
Thereafter	0
<b>Total</b>	<b>\$ 212,164</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00521581%  
Employer's proportionate share at MD 0.00561781%

Employer's proportionate share of system NPL/(A) at prior MD \$ 703,093  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 851,024**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,422,222  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 379,547

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 165,278  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,516  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,369

**Employer's Total Pension Expense/(Income)** **\$ 181,163**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,949	\$ 0
Changes of assumptions	\$ 197,862	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 37,790
Changes in proportionate share	\$ 43,114	\$ 31,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,350	\$ 2,310
Total (prior to post-MD contributions)	\$ 309,275	\$ 71,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 237,860

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 121,585
2 <sup>nd</sup> Fiscal Year	85,184
3 <sup>rd</sup> Fiscal Year	3,617
4 <sup>th</sup> Fiscal Year	20,739
5 <sup>th</sup> Fiscal Year	6,735
Thereafter	0
<b>Total</b>	<b>\$ 237,860</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 241	\$ 0
Total (prior to post-MD contributions)	\$ 241	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 241

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 175
2 <sup>nd</sup> Fiscal Year	66
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 241</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00377761%  
Employer's proportionate share at MD 0.00343437%

Employer's proportionate share of system NPL/(A) at prior MD	\$	509,223
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>520,262</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	869,456
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	232,031

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	101,040
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(13,220)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	13,193

**Employer's Total Pension Expense/(Income) \$ 101,013**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,698	\$ 0
Changes of assumptions	\$ 120,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,103
Changes in proportionate share	\$ 18,202	\$ 51,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,028	\$ 949
Total (prior to post-MD contributions)	\$ 207,888	\$ 75,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,799

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,875
2 <sup>nd</sup> Fiscal Year	53,925
3 <sup>rd</sup> Fiscal Year	356
4 <sup>th</sup> Fiscal Year	9,062
5 <sup>th</sup> Fiscal Year	3,581
Thereafter	0
<b>Total</b>	<b>\$ 132,799</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00046977%  
Employer's proportionate share at MD 0.00048403%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,325  
**Employer's proportionate share of system NPL/(A) at MD \$ 73,324**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 122,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,702

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,240
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,170)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,106

**Employer's Total Pension Expense/(Income) \$ 14,176**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,494	\$ 0
Changes of assumptions	\$ 17,048	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,256
Changes in proportionate share	\$ 1,483	\$ 4,551
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,468	\$ 0
Total (prior to post-MD contributions)	\$ 24,493	\$ 7,807
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,112
2 <sup>nd</sup> Fiscal Year	6,139
3 <sup>rd</sup> Fiscal Year	(619)
4 <sup>th</sup> Fiscal Year	1,490
5 <sup>th</sup> Fiscal Year	565
Thereafter	0
<b>Total</b>	<b>\$ 16,686</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00168636%  
Employer's proportionate share at MD 0.00071328%

Employer's proportionate share of system NPL/(A) at prior MD \$ 227,322  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 108,053**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 180,576  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,190

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,985  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,688)  
○ 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)** **\$ (16,365)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,676	\$ 0
Changes of assumptions	\$ 25,122	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,798
Changes in proportionate share	\$ 3,212	\$ 121,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,765	\$ 13,016
Total (prior to post-MD contributions)	\$ 35,775	\$ 139,671
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (103,896)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (23,847)
2 <sup>nd</sup> Fiscal Year	(27,941)
3 <sup>rd</sup> Fiscal Year	(29,597)
4 <sup>th</sup> Fiscal Year	(19,351)
5 <sup>th</sup> Fiscal Year	(3,160)
Thereafter	0
<b>Total</b>	<b>\$ -103,896</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00161834%  
Employer's proportionate share at MD 0.00116164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 218,153  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 175,973**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 294,084  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,482

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,176  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,476)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,373

**Employer's Total Pension Expense/(Income)** **\$ 24,073**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,986	\$ 0
Changes of assumptions	\$ 40,913	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,814
Changes in proportionate share	\$ 2,370	\$ 54,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,513	\$ 39
Total (prior to post-MD contributions)	\$ 61,782	\$ 62,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (910)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,931
2 <sup>nd</sup> Fiscal Year	5,715
3 <sup>rd</sup> Fiscal Year	(12,320)
4 <sup>th</sup> Fiscal Year	(5,904)
5 <sup>th</sup> Fiscal Year	(331)
Thereafter	0
Total	\$ -910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00070123%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 106,227**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 177,526  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 47,376

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,630  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,989  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,145)

**Employer's Total Pension Expense/(Income)** **\$ 21,474**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,614	\$ 0
Changes of assumptions	\$ 24,698	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,717
Changes in proportionate share	\$ 57,952	\$ 15,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,414	\$ 3,174
Total (prior to post-MD contributions)	\$ 93,678	\$ 23,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,654

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 15,999
2 <sup>nd</sup> Fiscal Year	21,286
3 <sup>rd</sup> Fiscal Year	14,520
4 <sup>th</sup> Fiscal Year	15,486
5 <sup>th</sup> Fiscal Year	3,361
Thereafter	0
<b>Total</b>	<b>\$ 70,654</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00153570%  
Employer's proportionate share at MD 0.00142415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 207,013  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 215,740**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 360,542  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 96,218

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,899  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,146)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 676

**Employer's Total Pension Expense/(Income)** **\$ 28,429**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,339	\$ 0
Changes of assumptions	\$ 50,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,580
Changes in proportionate share	\$ 1,463	\$ 45,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,469	\$ 1,742
Total (prior to post-MD contributions)	\$ 63,430	\$ 56,393
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,037

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,359
2 <sup>nd</sup> Fiscal Year	5,119
3 <sup>rd</sup> Fiscal Year	(11,296)
4 <sup>th</sup> Fiscal Year	(983)
5 <sup>th</sup> Fiscal Year	838
Thereafter	0
<b>Total</b>	<b>\$ 7,037</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00189562%  
Employer's proportionate share at MD 0.00194318%

Employer's proportionate share of system NPL/(A) at prior MD \$ 255,530  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 294,366**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 491,941  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 131,284

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,169  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,160)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 524

**Employer's Total Pension Expense/(Income)** **\$ 52,533**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,013	\$ 0
Changes of assumptions	\$ 68,440	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,072
Changes in proportionate share	\$ 21,574	\$ 27,483
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,704	\$ 2,018
Total (prior to post-MD contributions)	\$ 104,731	\$ 42,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,158

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 32,078
2 <sup>nd</sup> Fiscal Year	21,187
3 <sup>rd</sup> Fiscal Year	346
4 <sup>th</sup> Fiscal Year	6,553
5 <sup>th</sup> Fiscal Year	1,994
Thereafter	0
<b>Total</b>	<b>\$ 62,158</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00855953%

Employer's proportionate share at MD 0.00726665%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,153,828

**Employer's proportionate share of system NPL/(A) at MD \$ 1,100,802**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,839,648

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 490,945

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,788

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (112,102)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,066

**Employer's Total Pension Expense/(Income) \$ 106,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,446	\$ 0
Changes of assumptions	\$ 255,934	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 48,882
Changes in proportionate share	\$ 0	\$ 355,033
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,350	\$ 15,758
Total (prior to post-MD contributions)	\$ 332,730	\$ 419,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (86,943)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 28,989
2 <sup>nd</sup> Fiscal Year	(9,499)
3 <sup>rd</sup> Fiscal Year	(90,075)
4 <sup>th</sup> Fiscal Year	(19,319)
5 <sup>th</sup> Fiscal Year	2,962
Thereafter	0
<b>Total</b>	<b>\$ -86,943</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 499

**Employer's Total Pension Expense/(Income) \$ 499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 841	\$ 0
Total (prior to post-MD contributions)	\$ 841	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 841

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 499
2 <sup>nd</sup> Fiscal Year	295
3 <sup>rd</sup> Fiscal Year	47
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 841</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.24659758%  
Employer's proportionate share at MD 0.24831787%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,241,447  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 37,616,887**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,864,924  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,776,698

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,305,605  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (208,502)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (356,039)

**Employer's Total Pension Expense/(Income)** **\$ 6,741,064**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,279,614	\$ 0
Changes of assumptions	\$ 8,745,855	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,670,402
Changes in proportionate share	\$ 284,540	\$ 603,301
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,014	\$ 1,070,259
Total (prior to post-MD contributions)	\$ 10,315,023	\$ 3,343,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,971,061

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,151,539
2 <sup>nd</sup> Fiscal Year	2,842,995
3 <sup>rd</sup> Fiscal Year	(600,151)
4 <sup>th</sup> Fiscal Year	370,294
5 <sup>th</sup> Fiscal Year	206,383
Thereafter	0
<b>Total</b>	<b>\$ 6,971,061</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3414: Phoenix-Talent School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11036155%  
Employer's proportionate share at MD 0.11154387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,876,779  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 16,897,427**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,238,793
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,536,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,281,663
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (87,104)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (168,941)

**Employer's Total Pension Expense/(Income)** **\$ 3,025,618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 574,800	\$ 0
Changes of assumptions	\$ 3,928,620	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 750,341
Changes in proportionate share	\$ 359,014	\$ 385,467
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,536	\$ 536,855
Total (prior to post-MD contributions)	\$ 4,873,970	\$ 1,672,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,201,307

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,856,219
2 <sup>nd</sup> Fiscal Year	1,285,879
3 <sup>rd</sup> Fiscal Year	(215,529)
4 <sup>th</sup> Fiscal Year	182,936
5 <sup>th</sup> Fiscal Year	91,802
Thereafter	0
<b>Total</b>	<b>\$ 3,201,307</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.21632438%  
Employer's proportionate share at MD 0.20283236%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,160,608  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 30,726,431**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 51,349,671  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,703,634

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,967,404  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (930,107)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 506,429

**Employer's Total Pension Expense/(Income)** **\$ 5,543,726**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,045,221	\$ 0
Changes of assumptions	\$ 7,143,837	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,364,427
Changes in proportionate share	\$ 0	\$ 2,862,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,493,271	\$ 20,746
Total (prior to post-MD contributions)	\$ 9,682,329	\$ 4,247,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,434,968

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,445,101
2 <sup>nd</sup> Fiscal Year	2,229,815
3 <sup>rd</sup> Fiscal Year	(622,731)
4 <sup>th</sup> Fiscal Year	227,102
5 <sup>th</sup> Fiscal Year	155,682
Thereafter	0
<b>Total</b>	<b>\$ 5,434,968</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.30187973%  
Employer's proportionate share at MD 0.29643702%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,693,502  
**Employer's proportionate share of system NPL/(A) at MD \$ 44,906,304**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 75,046,918
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,027,694

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,721,289
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (993,960)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 679,807

**Employer's Total Pension Expense/(Income) \$ 8,407,136**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,527,578	\$ 0
Changes of assumptions	\$ 10,440,630	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,994,094
Changes in proportionate share	\$ 28,970	\$ 2,962,120
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,325,021	\$ 15,023
Total (prior to post-MD contributions)	\$ 14,322,199	\$ 4,971,237
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,350,962

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,310,791
2 <sup>nd</sup> Fiscal Year	3,627,023
3 <sup>rd</sup> Fiscal Year	(563,488)
4 <sup>th</sup> Fiscal Year	676,300
5 <sup>th</sup> Fiscal Year	300,337
Thereafter	0
<b>Total</b>	<b>\$ 9,350,962</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.25803947%

Employer's proportionate share at MD 0.25625398%

Employer's proportionate share of system NPL/(A) at prior MD \$ 34,783,818

**Employer's proportionate share of system NPL/(A) at MD \$ 38,819,103**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,874,054

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,312,873

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,539,088

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (892,848)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 549,095

**Employer's Total Pension Expense/(Income) \$ 7,195,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,320,510	\$ 0
Changes of assumptions	\$ 9,025,368	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,723,788
Changes in proportionate share	\$ 0	\$ 2,444,974
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,632,888	\$ 0
Total (prior to post-MD contributions)	\$ 11,978,766	\$ 4,168,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,810,004

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,507,885
2 <sup>nd</sup> Fiscal Year	3,074,419
3 <sup>rd</sup> Fiscal Year	(547,347)
4 <sup>th</sup> Fiscal Year	526,078
5 <sup>th</sup> Fiscal Year	248,969
Thereafter	0
<b>Total</b>	<b>\$ 7,810,004</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05054947%  
Employer's proportionate share at MD 0.05053152%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,814,088  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,654,860**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,792,717
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,413,979

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,486,656
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (251,118)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 99,814

**Employer's Total Pension Expense/(Income)** **\$ 1,335,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 260,395	\$ 0
Changes of assumptions	\$ 1,779,740	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 339,919
Changes in proportionate share	\$ 0	\$ 626,266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 419,263	\$ 16,279
Total (prior to post-MD contributions)	\$ 2,459,398	\$ 982,464
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,476,934

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 816,115
2 <sup>nd</sup> Fiscal Year	566,701
3 <sup>rd</sup> Fiscal Year	(91,732)
4 <sup>th</sup> Fiscal Year	131,763
5 <sup>th</sup> Fiscal Year	54,087
Thereafter	0
<b>Total</b>	<b>\$ 1,476,934</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01732097%  
Employer's proportionate share at MD 0.01700003%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,334,873  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,575,281**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,303,780  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,148,545

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 500,147  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,319)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,258

**Employer's Total Pension Expense/(Income)** **\$ 452,086**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 87,603	\$ 0
Changes of assumptions	\$ 598,748	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 114,357
Changes in proportionate share	\$ 7,704	\$ 212,632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93,041	\$ 351
Total (prior to post-MD contributions)	\$ 787,096	\$ 327,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 459,756

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 274,858
2 <sup>nd</sup> Fiscal Year	175,998
3 <sup>rd</sup> Fiscal Year	(40,743)
4 <sup>th</sup> Fiscal Year	34,002
5 <sup>th</sup> Fiscal Year	15,641
Thereafter	0
<b>Total</b>	<b>\$ 459,756</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01635218%

Employer's proportionate share at MD 0.01612035%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,204,280

**Employer's proportionate share of system NPL/(A) at MD \$ 2,442,021**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,081,078

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,089,113

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 474,267

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,642)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,100

**Employer's Total Pension Expense/(Income) \$ 442,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,070	\$ 0
Changes of assumptions	\$ 567,765	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,440
Changes in proportionate share	\$ 4,314	\$ 187,248
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,203	\$ 2,686
Total (prior to post-MD contributions)	\$ 741,352	\$ 298,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 442,978

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 273,057
2 <sup>nd</sup> Fiscal Year	177,770
3 <sup>rd</sup> Fiscal Year	(50,942)
4 <sup>th</sup> Fiscal Year	27,645
5 <sup>th</sup> Fiscal Year	15,449
Thereafter	0
<b>Total</b>	<b>\$ 442,978</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00156336%  
Employer's proportionate share at MD 0.00150353%

Employer's proportionate share of system NPL/(A) at prior MD \$ 210,742  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 227,765**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 380,638
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,581

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,234
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,610)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,110

**Employer's Total Pension Expense/(Income)** **\$ 20,734**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,748	\$ 0
Changes of assumptions	\$ 52,955	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 10,114
Changes in proportionate share	\$ 4,078	\$ 93,789
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,248	\$ 3,513
Total (prior to post-MD contributions)	\$ 76,029	\$ 107,416
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (31,387)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,243
2 <sup>nd</sup> Fiscal Year	(7,057)
3 <sup>rd</sup> Fiscal Year	(26,279)
4 <sup>th</sup> Fiscal Year	(3,681)
5 <sup>th</sup> Fiscal Year	1,386
Thereafter	0
<b>Total</b>	<b>\$ -31,387</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05457154%  
Employer's proportionate share at MD 0.04998822%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,356,264  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,572,557**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,655,173
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,377,273

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,470,672
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (115,386)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93,122

**Employer's Total Pension Expense/(Income) \$ 1,448,408**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 257,596	\$ 0
Changes of assumptions	\$ 1,760,605	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 336,264
Changes in proportionate share	\$ 18,773	\$ 476,724
Differences between employer contributions and employer's proportionate share of system contributions	\$ 248,176	\$ 0
Total (prior to post-MD contributions)	\$ 2,285,150	\$ 812,988
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,472,162

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 920,499
2 <sup>nd</sup> Fiscal Year	614,155
3 <sup>rd</sup> Fiscal Year	(126,874)
4 <sup>th</sup> Fiscal Year	33,186
5 <sup>th</sup> Fiscal Year	31,195
Thereafter	0
<b>Total</b>	<b>\$ 1,472,162</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00052103%  
Employer's proportionate share at MD 0.00048387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,235  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 73,300**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 122,498  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,691

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,236  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,556  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,479

**Employer's Total Pension Expense/(Income)** **\$ 22,271**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,493	\$ 0
Changes of assumptions	\$ 17,042	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,255
Changes in proportionate share	\$ 17,108	\$ 6,870
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,674	\$ 0
Total (prior to post-MD contributions)	\$ 41,317	\$ 10,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,192

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,995
2 <sup>nd</sup> Fiscal Year	13,192
3 <sup>rd</sup> Fiscal Year	282
4 <sup>th</sup> Fiscal Year	346
5 <sup>th</sup> Fiscal Year	378
Thereafter	0
<b>Total</b>	<b>\$ 31,192</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.19314068%  
Employer's proportionate share at MD 0.19972694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,035,437  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 30,256,001**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 50,563,493  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,493,828

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,876,042  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (357,155)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (211,234)

**Employer's Total Pension Expense/(Income)** **\$ 5,307,653**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,029,219	\$ 0
Changes of assumptions	\$ 7,034,463	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,343,537
Changes in proportionate share	\$ 544,314	\$ 1,310,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 386,841
Total (prior to post-MD contributions)	\$ 8,607,996	\$ 3,040,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,567,365

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,257,983
2 <sup>nd</sup> Fiscal Year	2,263,809
3 <sup>rd</sup> Fiscal Year	(531,637)
4 <sup>th</sup> Fiscal Year	381,848
5 <sup>th</sup> Fiscal Year	195,360
Thereafter	0
<b>Total</b>	<b>\$ 5,567,365</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00247203%  
Employer's proportionate share at MD 0.00205440%

Employer's proportionate share of system NPL/(A) at prior MD \$ 333,231  
**Employer's proportionate share of system NPL/(A) at MD \$ 311,215**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 520,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 138,798

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,441
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,100)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,124

**Employer's Total Pension Expense/(Income) \$ 41,465**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,587	\$ 0
Changes of assumptions	\$ 72,357	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 13,820
Changes in proportionate share	\$ 0	\$ 82,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,076	\$ 1,400
Total (prior to post-MD contributions)	\$ 94,020	\$ 97,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (3,528)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,056
2 <sup>nd</sup> Fiscal Year	6,506
3 <sup>rd</sup> Fiscal Year	(23,183)
4 <sup>th</sup> Fiscal Year	(6,487)
5 <sup>th</sup> Fiscal Year	580
Thereafter	0
<b>Total</b>	<b>\$ -3,528</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,655

**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	\$ 5,221	\$ 0
Total (prior to post-MD contributions)	\$ 5,221	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,221

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,627
2 <sup>nd</sup> Fiscal Year	2,073
3 <sup>rd</sup> Fiscal Year	521
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 5,221</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.47519853%

Employer's proportionate share at MD 0.46301458%

Employer's proportionate share of system NPL/(A) at prior MD \$ 64,056,941

**Employer's proportionate share of system NPL/(A) at MD \$ 70,140,610**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 117,218,211

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,281,904

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,622,063

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,745,536)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 961,623

**Employer's Total Pension Expense/(Income) \$ 12,838,150**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,385,974	\$ 0
Changes of assumptions	\$ 16,307,559	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,114,639
Changes in proportionate share	\$ 0	\$ 5,155,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,126,986	\$ 48,095
Total (prior to post-MD contributions)	\$ 21,820,519	\$ 8,318,593
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,501,926

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,987,527
2 <sup>nd</sup> Fiscal Year	5,374,823
3 <sup>rd</sup> Fiscal Year	(1,125,057)
4 <sup>th</sup> Fiscal Year	837,713
5 <sup>th</sup> Fiscal Year	426,918
Thereafter	0
<b>Total</b>	<b>\$ 13,501,926</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,005

**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	\$ 1,947	\$ 0
Total (prior to post-MD contributions)	\$ 1,947	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,947

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 992
2 <sup>nd</sup> Fiscal Year	765
3 <sup>rd</sup> Fiscal Year	190
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,947</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.51193830%  
Employer's proportionate share at MD 0.46377971%

Employer's proportionate share of system NPL/(A) at prior MD \$ 69,009,476  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 70,256,517**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 117,411,913
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,333,597

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,644,573
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,594,059)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 754,409

**Employer's Total Pension Expense/(Income)** **\$ 12,804,923**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,389,917	\$ 0
Changes of assumptions	\$ 16,334,507	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,119,786
Changes in proportionate share	\$ 1,360,828	\$ 6,518,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,088,487	\$ 157,286
Total (prior to post-MD contributions)	\$ 23,173,739	\$ 9,795,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,378,237

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,035,361
2 <sup>nd</sup> Fiscal Year	5,504,189
3 <sup>rd</sup> Fiscal Year	(896,016)
4 <sup>th</sup> Fiscal Year	444,763
5 <sup>th</sup> Fiscal Year	289,939
Thereafter	0
<b>Total</b>	<b>\$ 13,378,237</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.23646445%  
Employer's proportionate share at MD 0.22338590%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,875,497  
**Employer's proportionate share of system NPL/(A) at MD \$ 33,840,022**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 56,553,069
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,092,260

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,572,097
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,334,795)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 489,370

**Employer's Total Pension Expense/(Income) \$ 5,726,672**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,151,136	\$ 0
Changes of assumptions	\$ 7,867,741	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,502,688
Changes in proportionate share	\$ 0	\$ 3,946,697
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,523,561	\$ 19,490
Total (prior to post-MD contributions)	\$ 10,542,438	\$ 5,468,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,073,563

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,382,866
2 <sup>nd</sup> Fiscal Year	2,142,265
3 <sup>rd</sup> Fiscal Year	(844,653)
4 <sup>th</sup> Fiscal Year	219,000
5 <sup>th</sup> Fiscal Year	174,085
Thereafter	0
<b>Total</b>	<b>\$ 5,073,563</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93

**Employer's Total Pension Expense/(Income) \$ 93**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131	\$ 0
Total (prior to post-MD contributions)	\$ 131	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 93
2 <sup>nd</sup> Fiscal Year	38
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 131</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05830995%  
Employer's proportionate share at MD 0.05432622%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,860,203  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,229,707**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,753,395
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,670,354

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,598,298
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (265,475)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 127,848

**Employer's Total Pension Expense/(Income) \$ 1,460,671**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 279,950	\$ 0
Changes of assumptions	\$ 1,913,391	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 365,445
Changes in proportionate share	\$ 5,954	\$ 857,224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 381,162	\$ 122
Total (prior to post-MD contributions)	\$ 2,580,457	\$ 1,222,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,357,666

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 888,777
2 <sup>nd</sup> Fiscal Year	572,132
3 <sup>rd</sup> Fiscal Year	(191,216)
4 <sup>th</sup> Fiscal Year	47,452
5 <sup>th</sup> Fiscal Year	40,521
Thereafter	0
<b>Total</b>	<b>\$ 1,357,666</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01034150%  
Employer's proportionate share at MD 0.01185569%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,394,038  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,795,981**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,001,423  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 800,987

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 348,799  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,554)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,662

**Employer's Total Pension Expense/(Income)** **\$ 362,907**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,094	\$ 0
Changes of assumptions	\$ 417,562	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 79,752
Changes in proportionate share	\$ 125,434	\$ 120,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,877	\$ 0
Total (prior to post-MD contributions)	\$ 681,967	\$ 200,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 481,270

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 238,812
2 <sup>nd</sup> Fiscal Year	171,098
3 <sup>rd</sup> Fiscal Year	(1,527)
4 <sup>th</sup> Fiscal Year	54,616
5 <sup>th</sup> Fiscal Year	18,271
Thereafter	0
<b>Total</b>	<b>\$ 481,270</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01712229%  
Employer's proportionate share at MD 0.01752385%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,308,091  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,654,632**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,436,392  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,183,935

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 515,558  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (142,178)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,527

**Employer's Total Pension Expense/(Income)** **\$ 400,907**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,303	\$ 0
Changes of assumptions	\$ 617,197	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 117,881
Changes in proportionate share	\$ 33,186	\$ 407,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 144,831	\$ 27,177
Total (prior to post-MD contributions)	\$ 885,517	\$ 553,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 332,473

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 218,500
2 <sup>nd</sup> Fiscal Year	136,114
3 <sup>rd</sup> Fiscal Year	(77,232)
4 <sup>th</sup> Fiscal Year	35,673
5 <sup>th</sup> Fiscal Year	19,418
Thereafter	0
<b>Total</b>	<b>\$ 332,473</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00140095%  
Employer's proportionate share at MD 0.00166076%

Employer's proportionate share of system NPL/(A) at prior MD \$ 188,849  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 251,583**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 420,443  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,203

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,860  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 344  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,804

**Employer's Total Pension Expense/(Income)** **\$ 51,008**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,558	\$ 0
Changes of assumptions	\$ 58,493	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 11,172
Changes in proportionate share	\$ 22,375	\$ 14,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,147	\$ 538
Total (prior to post-MD contributions)	\$ 94,573	\$ 26,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,339

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 33,507
2 <sup>nd</sup> Fiscal Year	23,726
3 <sup>rd</sup> Fiscal Year	695
4 <sup>th</sup> Fiscal Year	7,903
5 <sup>th</sup> Fiscal Year	2,509
Thereafter	0
<b>Total</b>	<b>\$ 68,339</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00128174%  
Employer's proportionate share at MD 0.00114301%

Employer's proportionate share of system NPL/(A) at prior MD \$ 172,779  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 173,151**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 289,368  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 77,223

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,628  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,579)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,303

**Employer's Total Pension Expense/(Income)** **\$ 28,352**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,890	\$ 0
Changes of assumptions	\$ 40,257	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,689
Changes in proportionate share	\$ 0	\$ 27,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,131	\$ 1,616
Total (prior to post-MD contributions)	\$ 60,278	\$ 36,344
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,934

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,428
2 <sup>nd</sup> Fiscal Year	10,913
3 <sup>rd</sup> Fiscal Year	(4,768)
4 <sup>th</sup> Fiscal Year	558
5 <sup>th</sup> Fiscal Year	804
Thereafter	0
<b>Total</b>	<b>\$ 23,934</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06232300%  
Employer's proportionate share at MD 0.05880938%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,401,164  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,908,846**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,888,366  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,973,243

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,730,194  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (232,478)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 97,989

**Employer's Total Pension Expense/(Income)** **\$ 1,595,705**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 303,052	\$ 0
Changes of assumptions	\$ 2,071,290	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 395,603
Changes in proportionate share	\$ 14,755	\$ 709,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 372,829	\$ 13,551
Total (prior to post-MD contributions)	\$ 2,761,926	\$ 1,118,358
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,643,568

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 987,331
2 <sup>nd</sup> Fiscal Year	660,164
3 <sup>rd</sup> Fiscal Year	(135,579)
4 <sup>th</sup> Fiscal Year	85,338
5 <sup>th</sup> Fiscal Year	46,314
Thereafter	0
<b>Total</b>	<b>\$ 1,643,568</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.11662335%  
Employer's proportionate share at MD 1.08935666%

Employer's proportionate share of system NPL/(A) at prior MD \$ 150,521,250  
**Employer's proportionate share of system NPL/(A) at MD \$ 165,023,186**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 275,784,919  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,598,439

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,049,282  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,445,200)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 946,706

**Employer's Total Pension Expense/(Income) \$ 30,550,788**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,613,595	\$ 0
Changes of assumptions	\$ 38,367,577	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,327,962
Changes in proportionate share	\$ 0	\$ 6,900,981
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,898,978	\$ 31,894
Total (prior to post-MD contributions)	\$ 46,880,150	\$ 14,260,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,619,313

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,143,919
2 <sup>nd</sup> Fiscal Year	13,081,359
3 <sup>rd</sup> Fiscal Year	(2,344,060)
4 <sup>th</sup> Fiscal Year	1,801,339
5 <sup>th</sup> Fiscal Year	936,756
Thereafter	0
<b>Total</b>	<b>\$ 32,619,313</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.55842313%  
Employer's proportionate share at MD 0.56694852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,275,649  
**Employer's proportionate share of system NPL/(A) at MD \$ 85,885,233**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 143,530,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,303,824

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,679,839
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (125,244)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (552,150)

**Employer's Total Pension Expense/(Income) \$ 16,002,445**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,921,559	\$ 0
Changes of assumptions	\$ 19,968,154	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,813,790
Changes in proportionate share	\$ 704,571	\$ 924,431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,705	\$ 1,657,455
Total (prior to post-MD contributions)	\$ 23,608,989	\$ 6,395,676
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,213,313

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,127,373
2 <sup>nd</sup> Fiscal Year	6,991,461
3 <sup>rd</sup> Fiscal Year	(1,339,022)
4 <sup>th</sup> Fiscal Year	928,901
5 <sup>th</sup> Fiscal Year	504,601
Thereafter	0
<b>Total</b>	<b>\$ 17,213,313</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05836260%  
Employer's proportionate share at MD 0.05893781%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,867,301  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,928,302**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,920,879
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,981,920

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,733,973
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 79,799
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (117,758)

**Employer's Total Pension Expense/(Income) \$ 1,696,014**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 303,714	\$ 0
Changes of assumptions	\$ 2,075,813	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 396,467
Changes in proportionate share	\$ 291,456	\$ 88,485
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,834	\$ 375,295
Total (prior to post-MD contributions)	\$ 2,681,817	\$ 860,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,821,570

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,085,362
2 <sup>nd</sup> Fiscal Year	765,795
3 <sup>rd</sup> Fiscal Year	(154,614)
4 <sup>th</sup> Fiscal Year	75,202
5 <sup>th</sup> Fiscal Year	49,827
Thereafter	0
<b>Total</b>	<b>\$ 1,821,570</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01952654%  
Employer's proportionate share at MD 0.01723605%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,632,185  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,611,035**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,363,532  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,164,491

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 507,091  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (160,408)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,802

**Employer's Total Pension Expense/(Income)** **\$ 368,485**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,820	\$ 0
Changes of assumptions	\$ 607,061	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 115,945
Changes in proportionate share	\$ 0	\$ 486,854
Differences between employer contributions and employer's proportionate share of system contributions	\$ 87,777	\$ 6,943
Total (prior to post-MD contributions)	\$ 783,658	\$ 609,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,916

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 189,321
2 <sup>nd</sup> Fiscal Year	101,894
3 <sup>rd</sup> Fiscal Year	(110,886)
4 <sup>th</sup> Fiscal Year	(14,331)
5 <sup>th</sup> Fiscal Year	7,918
Thereafter	0
<b>Total</b>	<b>\$ 173,916</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08128023%  
Employer's proportionate share at MD 0.07828967%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,956,606  
**Employer's proportionate share of system NPL/(A) at MD \$ 11,859,854**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,820,056
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,289,358

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,303,312
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (225,805)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 69,222

**Employer's Total Pension Expense/(Income) \$ 2,146,729**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 403,437	\$ 0
Changes of assumptions	\$ 2,757,393	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 526,645
Changes in proportionate share	\$ 0	\$ 701,438
Differences between employer contributions and employer's proportionate share of system contributions	\$ 192,669	\$ 5,931
Total (prior to post-MD contributions)	\$ 3,353,499	\$ 1,234,014
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,119,485

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,325,163
2 <sup>nd</sup> Fiscal Year	881,060
3 <sup>rd</sup> Fiscal Year	(235,052)
4 <sup>th</sup> Fiscal Year	87,214
5 <sup>th</sup> Fiscal Year	61,100
Thereafter	0
<b>Total</b>	<b>\$ 2,119,485</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12209623%

Employer's proportionate share at MD 0.12836873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,458,618

**Employer's proportionate share of system NPL/(A) at MD \$ 19,446,172**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,498,227

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,672,769

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,776,656

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 612,772

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (528,517)

**Employer's Total Pension Expense/(Income) \$ 3,860,911**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 661,501	\$ 0
Changes of assumptions	\$ 4,521,198	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 863,520
Changes in proportionate share	\$ 1,801,294	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,952	\$ 1,741,618
Total (prior to post-MD contributions)	\$ 6,997,945	\$ 2,605,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,392,807

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,514,671
2 <sup>nd</sup> Fiscal Year	1,749,664
3 <sup>rd</sup> Fiscal Year	(183,023)
4 <sup>th</sup> Fiscal Year	207,422
5 <sup>th</sup> Fiscal Year	104,072
Thereafter	0
<b>Total</b>	<b>\$ 4,392,807</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.40884065%  
Employer's proportionate share at MD 0.39808978%

Employer's proportionate share of system NPL/(A) at prior MD \$ 55,111,874  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 60,305,358**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 100,781,647  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,895,495

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,711,951  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (761,934)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 694,676

**Employer's Total Pension Expense/(Income)** **\$ 11,644,693**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,051,408	\$ 0
Changes of assumptions	\$ 14,020,881	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,677,899
Changes in proportionate share	\$ 0	\$ 2,298,428
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,358,415	\$ 58,747
Total (prior to post-MD contributions)	\$ 18,430,704	\$ 5,035,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,395,630

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,537,832
2 <sup>nd</sup> Fiscal Year	5,399,291
3 <sup>rd</sup> Fiscal Year	(600,060)
4 <sup>th</sup> Fiscal Year	710,405
5 <sup>th</sup> Fiscal Year	348,161
Thereafter	0
<b>Total</b>	<b>\$ 13,395,630</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02644327%  
Employer's proportionate share at MD 0.02506281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,564,563  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,796,686**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,344,979
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,693,278

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 737,357
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,693)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,462

**Employer's Total Pension Expense/(Income) \$ 704,126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,152	\$ 0
Changes of assumptions	\$ 882,722	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,594
Changes in proportionate share	\$ 0	\$ 261,677
Differences between employer contributions and employer's proportionate share of system contributions	\$ 205,816	\$ 5,678
Total (prior to post-MD contributions)	\$ 1,217,690	\$ 435,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 781,741

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 441,707
2 <sup>nd</sup> Fiscal Year	304,624
3 <sup>rd</sup> Fiscal Year	(35,234)
4 <sup>th</sup> Fiscal Year	49,024
5 <sup>th</sup> Fiscal Year	21,620
Thereafter	0
<b>Total</b>	<b>\$ 781,741</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02347842%  
Employer's proportionate share at MD 0.02222406%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,164,900  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,366,652**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,626,312  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,501,488

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 653,840  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (118,314)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,496

**Employer's Total Pension Expense/(Income)** **\$ 546,022**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,523	\$ 0
Changes of assumptions	\$ 782,740	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 149,498
Changes in proportionate share	\$ 0	\$ 337,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,641	\$ 16,308
Total (prior to post-MD contributions)	\$ 980,904	\$ 503,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 477,224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 318,498
2 <sup>nd</sup> Fiscal Year	205,618
3 <sup>rd</sup> Fiscal Year	(81,097)
4 <sup>th</sup> Fiscal Year	18,430
5 <sup>th</sup> Fiscal Year	15,776
Thereafter	0
<b>Total</b>	<b>\$ 477,224</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10942923%

Employer's proportionate share at MD 0.10709230%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,751,102

**Employer's proportionate share of system NPL/(A) at MD \$ 16,223,073**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,111,820

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,235,304

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,150,696

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (619,351)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 183,369

**Employer's Total Pension Expense/(Income) \$ 2,714,714**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 551,860	\$ 0
Changes of assumptions	\$ 3,771,834	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 720,396
Changes in proportionate share	\$ 13,119	\$ 1,882,768
Differences between employer contributions and employer's proportionate share of system contributions	\$ 646,190	\$ 30,730
Total (prior to post-MD contributions)	\$ 4,983,003	\$ 2,633,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,349,109

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,591,593
2 <sup>nd</sup> Fiscal Year	986,231
3 <sup>rd</sup> Fiscal Year	(468,868)
4 <sup>th</sup> Fiscal Year	140,500
5 <sup>th</sup> Fiscal Year	99,654
Thereafter	0
<b>Total</b>	<b>\$ 2,349,109</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02471053%  
Employer's proportionate share at MD 0.02498604%

Employer's proportionate share of system NPL/(A) at prior MD	\$	3,330,989
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>3,785,056</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	6,325,544
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	1,688,091

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	735,099
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(38,755)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	46,700

**Employer's Total Pension Expense/(Income) \$ 743,044**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,756	\$ 0
Changes of assumptions	\$ 880,018	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 168,078
Changes in proportionate share	\$ 33,182	\$ 142,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 179,558	\$ 8,242
Total (prior to post-MD contributions)	\$ 1,221,514	\$ 319,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 902,330

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 481,270
2 <sup>nd</sup> Fiscal Year	337,733
3 <sup>rd</sup> Fiscal Year	(19,541)
4 <sup>th</sup> Fiscal Year	74,741
5 <sup>th</sup> Fiscal Year	28,128
Thereafter	0
<b>Total</b>	<b>\$ 902,330</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04049214%  
Employer's proportionate share at MD 0.04295172%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,458,356  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,506,620**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,873,791  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,901,877

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,263,656  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,342)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 99,034

**Employer's Total Pension Expense/(Income)** **\$ 1,277,348**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 221,336	\$ 0
Changes of assumptions	\$ 1,512,777	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 288,931
Changes in proportionate share	\$ 203,269	\$ 374,882
Differences between employer contributions and employer's proportionate share of system contributions	\$ 299,691	\$ 0
Total (prior to post-MD contributions)	\$ 2,237,073	\$ 663,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,573,260

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 828,467
2 <sup>nd</sup> Fiscal Year	588,282
3 <sup>rd</sup> Fiscal Year	(37,767)
4 <sup>th</sup> Fiscal Year	141,340
5 <sup>th</sup> Fiscal Year	52,937
Thereafter	0
<b>Total</b>	<b>\$ 1,573,260</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02052073%

Employer's proportionate share at MD 0.02022314%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,766,202

**Employer's proportionate share of system NPL/(A) at MD \$ 3,063,539**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,119,753

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,366,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 594,972

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,412)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,685

**Employer's Total Pension Expense/(Income) \$ 602,245**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,212	\$ 0
Changes of assumptions	\$ 712,267	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 136,038
Changes in proportionate share	\$ 71,925	\$ 80,714
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,671	\$ 9,115
Total (prior to post-MD contributions)	\$ 1,017,075	\$ 225,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 791,208

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 394,336
2 <sup>nd</sup> Fiscal Year	305,349
3 <sup>rd</sup> Fiscal Year	13,232
4 <sup>th</sup> Fiscal Year	58,076
5 <sup>th</sup> Fiscal Year	20,215
Thereafter	0
<b>Total</b>	<b>\$ 791,208</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02311109%  
Employer's proportionate share at MD 0.02060844%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,115,384  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,121,907**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,217,297  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,392,335

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 606,308  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (113,357)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,463

**Employer's Total Pension Expense/(Income)** **\$ 526,414**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,198	\$ 0
Changes of assumptions	\$ 725,838	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,630
Changes in proportionate share	\$ 19,129	\$ 412,456
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,784	\$ 5,262
Total (prior to post-MD contributions)	\$ 959,949	\$ 556,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 403,601

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 309,792
2 <sup>nd</sup> Fiscal Year	185,166
3 <sup>rd</sup> Fiscal Year	(97,203)
4 <sup>th</sup> Fiscal Year	(4,753)
5 <sup>th</sup> Fiscal Year	10,597
Thereafter	0
<b>Total</b>	<b>\$ 403,601</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07017561%  
Employer's proportionate share at MD 0.07323307%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,459,699  
**Employer's proportionate share of system NPL/(A) at MD \$ 11,093,846**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,539,912
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,947,727

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,154,544
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 175,348
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (158,413)

**Employer's Total Pension Expense/(Income) \$ 2,171,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 377,379	\$ 0
Changes of assumptions	\$ 2,579,298	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 492,629
Changes in proportionate share	\$ 626,926	\$ 15,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,984	\$ 540,878
Total (prior to post-MD contributions)	\$ 3,585,587	\$ 1,048,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,536,715

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,407,451
2 <sup>nd</sup> Fiscal Year	1,005,641
3 <sup>rd</sup> Fiscal Year	(84,508)
4 <sup>th</sup> Fiscal Year	143,133
5 <sup>th</sup> Fiscal Year	64,998
Thereafter	0
<b>Total</b>	<b>\$ 2,536,715</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00461119%  
Employer's proportionate share at MD 0.04711729%

Employer's proportionate share of system NPL/(A) at prior MD \$ 621,590  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,137,649**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,928,360  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,183,309

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,386,208  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 909,028  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (134,852)

**Employer's Total Pension Expense/(Income)** **\$ 2,160,384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 242,801	\$ 0
Changes of assumptions	\$ 1,659,490	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 316,952
Changes in proportionate share	\$ 3,752,550	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 558,373
Total (prior to post-MD contributions)	\$ 5,654,841	\$ 875,325
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,779,516

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,669,667
2 <sup>nd</sup> Fiscal Year	1,405,137
3 <sup>rd</sup> Fiscal Year	703,068
4 <sup>th</sup> Fiscal Year	817,614
5 <sup>th</sup> Fiscal Year	184,031
Thereafter	0
<b>Total</b>	<b>\$ 4,779,516</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 126

**Employer's Total Pension Expense/(Income) \$ 126**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 205	\$ 0
Total (prior to post-MD contributions)	\$ 205	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 205

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 126
2 <sup>nd</sup> Fiscal Year	71
3 <sup>rd</sup> Fiscal Year	8
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 205</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 735

**Employer's Total Pension Expense/(Income) \$ 735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,346	\$ 0
Total (prior to post-MD contributions)	\$ 1,346	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,346

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 735
2 <sup>nd</sup> Fiscal Year	503
3 <sup>rd</sup> Fiscal Year	108
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,346</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 141

**Employer's Total Pension Expense/(Income) \$ 141**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 199	\$ 0
Total (prior to post-MD contributions)	\$ 199	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 199

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 141
2 <sup>nd</sup> Fiscal Year	58
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 199</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05404911%  
Employer's proportionate share at MD 0.05083643%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,285,840  
**Employer's proportionate share of system NPL/(A) at MD \$ 7,701,050**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,869,909
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,434,579

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,495,627
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (211,811)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,314

**Employer's Total Pension Expense/(Income) \$ 1,345,130**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 261,967	\$ 0
Changes of assumptions	\$ 1,790,479	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 341,970
Changes in proportionate share	\$ 8,508	\$ 671,266
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204,806	\$ 4,193
Total (prior to post-MD contributions)	\$ 2,265,760	\$ 1,017,429
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,248,331

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 818,471
2 <sup>nd</sup> Fiscal Year	533,029
3 <sup>rd</sup> Fiscal Year	(172,496)
4 <sup>th</sup> Fiscal Year	35,011
5 <sup>th</sup> Fiscal Year	34,315
Thereafter	0
<b>Total</b>	<b>\$ 1,248,331</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06646075%

Employer's proportionate share at MD 0.07198516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,958,934

**Employer's proportionate share of system NPL/(A) at MD \$ 10,904,804**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,223,987

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,863,417

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,117,830

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 619,182

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (312,510)

**Employer's Total Pension Expense/(Income) \$ 2,424,502**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 370,949	\$ 0
Changes of assumptions	\$ 2,535,346	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 484,235
Changes in proportionate share	\$ 1,882,356	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,409	\$ 1,302,101
Total (prior to post-MD contributions)	\$ 4,845,060	\$ 1,786,336
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,058,724

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,660,338
2 <sup>nd</sup> Fiscal Year	1,211,566
3 <sup>rd</sup> Fiscal Year	16,020
4 <sup>th</sup> Fiscal Year	118,128
5 <sup>th</sup> Fiscal Year	52,672
Thereafter	0
<b>Total</b>	<b>\$ 3,058,724</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40

**Employer's Total Pension Expense/(Income) \$ 40**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53	\$ 0
Total (prior to post-MD contributions)	\$ 53	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 39
2 <sup>nd</sup> Fiscal Year	14
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 53</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04794694%

Employer's proportionate share at MD 0.04820361%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,463,266

**Employer's proportionate share of system NPL/(A) at MD \$ 7,302,212**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,203,376

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,256,702

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,418,168

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (253,142)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,725

**Employer's Total Pension Expense/(Income) \$ 1,232,751**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 248,399	\$ 0
Changes of assumptions	\$ 1,697,750	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 324,259
Changes in proportionate share	\$ 21,212	\$ 763,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 176,575	\$ 32,545
Total (prior to post-MD contributions)	\$ 2,143,936	\$ 1,120,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,023,191

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 725,726
2 <sup>nd</sup> Fiscal Year	436,510
3 <sup>rd</sup> Fiscal Year	(238,868)
4 <sup>th</sup> Fiscal Year	54,643
5 <sup>th</sup> Fiscal Year	45,180
Thereafter	0
<b>Total</b>	<b>\$ 1,023,191</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01904239%  
Employer's proportionate share at MD 0.02450392%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,566,921  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,712,021**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,203,489
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,655,519

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 720,915
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 210,969
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,192)

**Employer's Total Pension Expense/(Income)** **\$ 837,692**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,272	\$ 0
Changes of assumptions	\$ 863,038	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 164,835
Changes in proportionate share	\$ 895,102	\$ 73,271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,322	\$ 384,858
Total (prior to post-MD contributions)	\$ 1,912,734	\$ 622,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,289,770

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 585,789
2 <sup>nd</sup> Fiscal Year	472,430
3 <sup>rd</sup> Fiscal Year	82,925
4 <sup>th</sup> Fiscal Year	115,738
5 <sup>th</sup> Fiscal Year	32,888
Thereafter	0
<b>Total</b>	<b>\$ 1,289,770</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 276

**Employer's Total Pension Expense/(Income) \$ 276**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 402	\$ 0
Total (prior to post-MD contributions)	\$ 402	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 402

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 276
2 <sup>nd</sup> Fiscal Year	120
3 <sup>rd</sup> Fiscal Year	6
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 402</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.14188113%

Employer's proportionate share at MD 0.13216765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,125,630

**Employer's proportionate share of system NPL/(A) at MD \$ 20,021,658**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,459,973

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,929,429

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,888,422

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (365,209)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,867

**Employer's Total Pension Expense/(Income) \$ 3,525,080**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 681,077	\$ 0
Changes of assumptions	\$ 4,654,998	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 889,075
Changes in proportionate share	\$ 6,561	\$ 1,241,182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,163	\$ 143,287
Total (prior to post-MD contributions)	\$ 5,379,799	\$ 2,273,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,106,255

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,135,600
2 <sup>nd</sup> Fiscal Year	1,363,708
3 <sup>rd</sup> Fiscal Year	(503,785)
4 <sup>th</sup> Fiscal Year	32,319
5 <sup>th</sup> Fiscal Year	78,413
Thereafter	0
<b>Total</b>	<b>\$ 3,106,255</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00095746%  
Employer's proportionate share at MD 0.00113602%

Employer's proportionate share of system NPL/(A) at prior MD \$ 129,066  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 172,092**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 287,598  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,751

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,422  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,157  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,853

**Employer's Total Pension Expense/(Income)** **\$ 37,432**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,854	\$ 0
Changes of assumptions	\$ 40,011	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,642
Changes in proportionate share	\$ 20,714	\$ 14,005
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,983	\$ 1,170
Total (prior to post-MD contributions)	\$ 75,562	\$ 22,817
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,745

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 25,151
2 <sup>nd</sup> Fiscal Year	16,583
3 <sup>rd</sup> Fiscal Year	2,223
4 <sup>th</sup> Fiscal Year	6,883
5 <sup>th</sup> Fiscal Year	1,906
Thereafter	0
<b>Total</b>	<b>\$ 52,745</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14

**Employer's Total Pension Expense/(Income) \$ 14**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19	\$ 0
Total (prior to post-MD contributions)	\$ 19	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14
2 <sup>nd</sup> Fiscal Year	5
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 19</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08681400%

Employer's proportionate share at MD 0.08227243%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,702,560

**Employer's proportionate share of system NPL/(A) at MD \$ 12,463,189**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,828,344

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,558,439

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,420,486

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (528,828)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 136,407

**Employer's Total Pension Expense/(Income) \$ 2,028,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 423,960	\$ 0
Changes of assumptions	\$ 2,897,668	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 553,436
Changes in proportionate share	\$ 0	\$ 1,525,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 520,241	\$ 32,296
Total (prior to post-MD contributions)	\$ 3,841,869	\$ 2,111,024
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,730,845

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,168,465
2 <sup>nd</sup> Fiscal Year	727,075
3 <sup>rd</sup> Fiscal Year	(325,264)
4 <sup>th</sup> Fiscal Year	93,169
5 <sup>th</sup> Fiscal Year	67,401
Thereafter	0
<b>Total</b>	<b>\$ 1,730,845</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00327549%  
Employer's proportionate share at MD 0.00407684%

Employer's proportionate share of system NPL/(A) at prior MD \$ 441,537  
**Employer's proportionate share of system NPL/(A) at MD \$ 617,588**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,032,105
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 275,437

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,942
- 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) \$ 15,555

**Employer's Total Pension Expense/(Income) \$ 118,340**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,008	\$ 0
Changes of assumptions	\$ 143,588	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,424
Changes in proportionate share	\$ 66,227	\$ 85,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,435	\$ 2,524
Total (prior to post-MD contributions)	\$ 288,258	\$ 115,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,201

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 75,104
2 <sup>nd</sup> Fiscal Year	52,145
3 <sup>rd</sup> Fiscal Year	5,943
4 <sup>th</sup> Fiscal Year	31,188
5 <sup>th</sup> Fiscal Year	8,821
Thereafter	0
<b>Total</b>	<b>\$ 173,201</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02023467%  
Employer's proportionate share at MD 0.02110338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,727,641  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,196,884**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,342,597  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,425,773

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 620,869  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (63,779)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 55,621

**Employer's Total Pension Expense/(Income)** **\$ 612,711**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 108,748	\$ 0
Changes of assumptions	\$ 743,269	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 141,960
Changes in proportionate share	\$ 72,247	\$ 232,416
Differences between employer contributions and employer's proportionate share of system contributions	\$ 186,533	\$ 4,814
Total (prior to post-MD contributions)	\$ 1,110,797	\$ 379,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 731,607

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 391,760
2 <sup>nd</sup> Fiscal Year	273,403
3 <sup>rd</sup> Fiscal Year	(26,432)
4 <sup>th</sup> Fiscal Year	67,132
5 <sup>th</sup> Fiscal Year	25,745
Thereafter	0
<b>Total</b>	<b>\$ 731,607</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01058190%  
Employer's proportionate share at MD 0.01130309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,426,444  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,712,269**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,861,525  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 763,652

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 332,541  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,762)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,341

**Employer's Total Pension Expense/(Income)** **\$ 341,120**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,246	\$ 0
Changes of assumptions	\$ 398,099	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 76,034
Changes in proportionate share	\$ 68,304	\$ 103,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,403	\$ 1,860
Total (prior to post-MD contributions)	\$ 616,052	\$ 181,255
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 434,797

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 221,248
2 <sup>nd</sup> Fiscal Year	151,634
3 <sup>rd</sup> Fiscal Year	2,205
4 <sup>th</sup> Fiscal Year	45,193
5 <sup>th</sup> Fiscal Year	14,518
Thereafter	0
<b>Total</b>	<b>\$ 434,797</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00180961%  
Employer's proportionate share at MD 0.00146416%

Employer's proportionate share of system NPL/(A) at prior MD \$ 243,936  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 221,801**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 370,671  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 98,921

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,076  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,919)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 178

**Employer's Total Pension Expense/(Income)** **\$ 35,335**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,545	\$ 0
Changes of assumptions	\$ 51,568	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 9,849
Changes in proportionate share	\$ 6,756	\$ 35,899
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,347	\$ 676
Total (prior to post-MD contributions)	\$ 68,216	\$ 46,424
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,792

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 20,074
2 <sup>nd</sup> Fiscal Year	12,099
3 <sup>rd</sup> Fiscal Year	(7,426)
4 <sup>th</sup> Fiscal Year	(2,995)
5 <sup>th</sup> Fiscal Year	39
Thereafter	0
<b>Total</b>	<b>\$ 21,792</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 364

**Employer's Total Pension Expense/(Income) \$ 364**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 509	\$ 0
Total (prior to post-MD contributions)	\$ 509	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 509

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 364
2 <sup>nd</sup> Fiscal Year	145
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 509</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 306

**Employer's Total Pension Expense/(Income) \$ 306**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 532	\$ 0
Total (prior to post-MD contributions)	\$ 532	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 532

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 306
2 <sup>nd</sup> Fiscal Year	191
3 <sup>rd</sup> Fiscal Year	35
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 532</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 201

**Employer's Total Pension Expense/(Income) \$ 201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 279	\$ 0
Total (prior to post-MD contributions)	\$ 279	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 201
2 <sup>nd</sup> Fiscal Year	78
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 279</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03593179%

Employer's proportionate share at MD 0.04490220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,843,619

**Employer's proportionate share of system NPL/(A) at MD \$ 6,802,092**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,367,581

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,033,655

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,321,040

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 276,523

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (160,804)

**Employer's Total Pension Expense/(Income) \$ 1,436,759**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 231,387	\$ 0
Changes of assumptions	\$ 1,581,473	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 302,051
Changes in proportionate share	\$ 971,649	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,673	\$ 571,359
Total (prior to post-MD contributions)	\$ 2,791,182	\$ 873,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,917,772

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 964,665
2 <sup>nd</sup> Fiscal Year	708,646
3 <sup>rd</sup> Fiscal Year	5,121
4 <sup>th</sup> Fiscal Year	177,535
5 <sup>th</sup> Fiscal Year	61,806
Thereafter	0
<b>Total</b>	<b>\$ 1,917,772</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09197140%  
Employer's proportionate share at MD 0.09095594%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,397,779  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,778,627**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,026,689
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,145,109

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,675,958
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 183,208
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (298,769)

**Employer's Total Pension Expense/(Income) \$ 2,560,397**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 468,708	\$ 0
Changes of assumptions	\$ 3,203,505	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 611,849
Changes in proportionate share	\$ 544,971	\$ 96,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 837,032
Total (prior to post-MD contributions)	\$ 4,217,184	\$ 1,545,872
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,671,312

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,620,702
2 <sup>nd</sup> Fiscal Year	1,153,401
3 <sup>rd</sup> Fiscal Year	(236,152)
4 <sup>th</sup> Fiscal Year	70,337
5 <sup>th</sup> Fiscal Year	63,023
Thereafter	0
<b>Total</b>	<b>\$ 2,671,312</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 77

**Employer's Total Pension Expense/(Income) \$ 77**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108	\$ 0
Total (prior to post-MD contributions)	\$ 108	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 77
2 <sup>nd</sup> Fiscal Year	31
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 108</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 2.32538893%  
Employer's proportionate share at MD 2.44257974%

Employer's proportionate share of system NPL/(A) at prior MD \$ 313,463,307  
**Employer's proportionate share of system NPL/(A) at MD \$ 370,018,658**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 618,371,082
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 165,024,058

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,861,614
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,734,550
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,332,421

**Employer's Total Pension Expense/(Income) \$ 82,928,585**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,586,928	\$ 0
Changes of assumptions	\$ 86,028,636	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,430,919
Changes in proportionate share	\$ 18,100,577	\$ 1,933,973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,836,702	\$ 9,529,008
Total (prior to post-MD contributions)	\$ 130,552,843	\$ 27,893,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 102,658,943

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 57,364,633
2 <sup>nd</sup> Fiscal Year	38,442,989
3 <sup>rd</sup> Fiscal Year	(1,539,081)
4 <sup>th</sup> Fiscal Year	5,985,262
5 <sup>th</sup> Fiscal Year	2,405,139
Thereafter	0
<b>Total</b>	<b>\$ 102,658,943</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02366176%  
Employer's proportionate share at MD 0.02152584%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,189,614  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,260,881**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,449,549  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,454,315

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 633,298  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (180,034)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,823

**Employer's Total Pension Expense/(Income)** **\$ 487,087**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,925	\$ 0
Changes of assumptions	\$ 758,149	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 144,802
Changes in proportionate share	\$ 0	\$ 535,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 119,611	\$ 13,230
Total (prior to post-MD contributions)	\$ 988,685	\$ 693,835
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 294,850

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 260,485
2 <sup>nd</sup> Fiscal Year	140,435
3 <sup>rd</sup> Fiscal Year	(121,321)
4 <sup>th</sup> Fiscal Year	1,577
5 <sup>th</sup> Fiscal Year	13,675
Thereafter	0
<b>Total</b>	<b>\$ 294,850</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3759: Eldridge Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 139

**Employer's Total Pension Expense/(Income)** **\$ 139**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 193	\$ 0
Total (prior to post-MD contributions)	\$ 193	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 193

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 139
2 <sup>nd</sup> Fiscal Year	54
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 193</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146

**Employer's Total Pension Expense/(Income) \$ 146**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 202	\$ 0
Total (prior to post-MD contributions)	\$ 202	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 202

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 146
2 <sup>nd</sup> Fiscal Year	56
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 202</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61

**Employer's Total Pension Expense/(Income) \$ 61**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85	\$ 0
Total (prior to post-MD contributions)	\$ 85	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 61
2 <sup>nd</sup> Fiscal Year	24
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 85</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 320

**Employer's Total Pension Expense/(Income)** **\$ 320**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 566	\$ 0
Total (prior to post-MD contributions)	\$ 566	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 566

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 320
2 <sup>nd</sup> Fiscal Year	208
3 <sup>rd</sup> Fiscal Year	38
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 566</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 102

**Employer's Total Pension Expense/(Income) \$ 102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145	\$ 0
Total (prior to post-MD contributions)	\$ 145	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 102
2 <sup>nd</sup> Fiscal Year	43
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 145</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 1,399	\$ 0
Total (prior to post-MD contributions)	\$ 1,399	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,399

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 794
2 <sup>nd</sup> Fiscal Year	509
3 <sup>rd</sup> Fiscal Year	96
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,399</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06057674%  
Employer's proportionate share at MD 0.05648394%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,165,767  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,556,573**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,299,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,816,133

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,661,779
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (156,615)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 181,561

**Employer's Total Pension Expense/(Income) \$ 1,686,725**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 291,069	\$ 0
Changes of assumptions	\$ 1,989,387	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 379,960
Changes in proportionate share	\$ 342	\$ 546,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 552,127	\$ 0
Total (prior to post-MD contributions)	\$ 2,832,925	\$ 926,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,906,808

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,091,583
2 <sup>nd</sup> Fiscal Year	744,376
3 <sup>rd</sup> Fiscal Year	(87,542)
4 <sup>th</sup> Fiscal Year	108,041
5 <sup>th</sup> Fiscal Year	50,350
Thereafter	0
<b>Total</b>	<b>\$ 1,906,808</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from: \$ 0

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 272

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)

**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	\$ 380	\$ 0
Total (prior to post-MD contributions)	\$ 380	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 380

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 272
2 <sup>nd</sup> Fiscal Year	108
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 380</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.44310204%  
Employer's proportionate share at MD 0.40907753%

Employer's proportionate share of system NPL/(A) at prior MD \$ 59,730,323  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 61,969,858**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 103,563,339  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,637,842

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,035,215  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,144,987)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 747,047

**Employer's Total Pension Expense/(Income)** **\$ 10,637,275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,108,029	\$ 0
Changes of assumptions	\$ 14,407,874	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,751,812
Changes in proportionate share	\$ 0	\$ 6,924,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,799,420	\$ 53,912
Total (prior to post-MD contributions)	\$ 19,315,323	\$ 9,730,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,585,318

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,412,752
2 <sup>nd</sup> Fiscal Year	4,213,013
3 <sup>rd</sup> Fiscal Year	(1,589,945)
4 <sup>th</sup> Fiscal Year	256,716
5 <sup>th</sup> Fiscal Year	292,783
Thereafter	0
<b>Total</b>	<b>\$ 9,585,318</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 371

**Employer's Total Pension Expense/(Income) \$ 371**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 701	\$ 0
Total (prior to post-MD contributions)	\$ 701	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 701

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 371
2 <sup>nd</sup> Fiscal Year	270
3 <sup>rd</sup> Fiscal Year	60
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 701</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 557	\$ 0
Total (prior to post-MD contributions)	\$ 557	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 557

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 250
2 <sup>nd</sup> Fiscal Year	237
3 <sup>rd</sup> Fiscal Year	70
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 557</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 192

**Employer's Total Pension Expense/(Income) \$ 192**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 307	\$ 0
Total (prior to post-MD contributions)	\$ 307	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 307

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 192
2 <sup>nd</sup> Fiscal Year	101
3 <sup>rd</sup> Fiscal Year	14
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 307</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11743264%  
Employer's proportionate share at MD 0.12268672%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,829,964  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,585,422**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,059,752
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,288,884

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,609,489
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,071)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,345)

**Employer's Total Pension Expense/(Income) \$ 3,527,073**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 632,220	\$ 0
Changes of assumptions	\$ 4,321,075	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 825,298
Changes in proportionate share	\$ 434,217	\$ 340,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,931	\$ 61,983
Total (prior to post-MD contributions)	\$ 5,405,443	\$ 1,228,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,177,388

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,262,771
2 <sup>nd</sup> Fiscal Year	1,619,846
3 <sup>rd</sup> Fiscal Year	(146,278)
4 <sup>th</sup> Fiscal Year	312,913
5 <sup>th</sup> Fiscal Year	128,136
Thereafter	0
<b>Total</b>	<b>\$ 4,177,388</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 2.10166542%  
Employer's proportionate share at MD 2.28578454%

Employer's proportionate share of system NPL/(A) at prior MD \$ 283,305,293  
**Employer's proportionate share of system NPL/(A) at MD \$ 346,266,251**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 578,676,322
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 154,430,758

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,248,640
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,696,409
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,853,885)

**Employer's Total Pension Expense/(Income) \$ 83,091,164**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,778,942	\$ 0
Changes of assumptions	\$ 80,506,246	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,376,178
Changes in proportionate share	\$ 84,089,156	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 248,650	\$ 45,677,386
Total (prior to post-MD contributions)	\$ 176,622,994	\$ 61,053,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,569,430

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 59,119,407
2 <sup>nd</sup> Fiscal Year	46,266,666
3 <sup>rd</sup> Fiscal Year	4,669,042
4 <sup>th</sup> Fiscal Year	3,976,953
5 <sup>th</sup> Fiscal Year	1,537,362
Thereafter	0
<b>Total</b>	<b>\$ 115,569,430</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.24202589%  
Employer's proportionate share at MD 0.22680360%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,625,181  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 34,357,758**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 57,418,305  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,323,164

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,672,647  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,593,022)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 386,748

**Employer's Total Pension Expense/(Income)** **\$ 5,466,373**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,168,748	\$ 0
Changes of assumptions	\$ 7,988,114	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,525,679
Changes in proportionate share	\$ 0	\$ 4,692,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,505,126	\$ 72,165
Total (prior to post-MD contributions)	\$ 10,661,988	\$ 6,290,246
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,371,742

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,114,645
2 <sup>nd</sup> Fiscal Year	1,966,030
3 <sup>rd</sup> Fiscal Year	(1,040,653)
4 <sup>th</sup> Fiscal Year	157,168
5 <sup>th</sup> Fiscal Year	174,552
Thereafter	0
<b>Total</b>	<b>\$ 4,371,742</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,015

**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	\$ 3,169	\$ 0
Total (prior to post-MD contributions)	\$ 3,169	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,169

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,848
2 <sup>nd</sup> Fiscal Year	1,094
3 <sup>rd</sup> Fiscal Year	227
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 3,169</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 666

**Employer's Total Pension Expense/(Income) \$ 666**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 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 inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 666
2 <sup>nd</sup> Fiscal Year	358
3 <sup>rd</sup> Fiscal Year	45
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,069</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.63441339%

Employer's proportionate share at MD 0.60685966%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,519,165

**Employer's proportionate share of system NPL/(A) at MD \$ 91,931,245**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 153,634,479

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 41,000,276

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,854,039

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,775,135

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,838,409)

**Employer's Total Pension Expense/(Income) \$ 17,790,765**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,127,226	\$ 0
Changes of assumptions	\$ 21,373,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,082,267
Changes in proportionate share	\$ 6,730,685	\$ 2,331,837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,458	\$ 6,095,666
Total (prior to post-MD contributions)	\$ 31,238,209	\$ 12,509,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,728,439

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,466,134
2 <sup>nd</sup> Fiscal Year	8,103,655
3 <sup>rd</sup> Fiscal Year	(1,323,764)
4 <sup>th</sup> Fiscal Year	167,866
5 <sup>th</sup> Fiscal Year	314,549
Thereafter	0
<b>Total</b>	<b>\$ 18,728,439</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08542246%  
Employer's proportionate share at MD 0.08128783%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,514,980  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 12,314,036**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,579,080
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,491,918

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,391,519  
▪ Net amortization of employer-specific deferred amounts from:  

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 92,800
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 229,405

**Employer's Total Pension Expense/(Income)** **\$ 2,713,724**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 418,887	\$ 0
Changes of assumptions	\$ 2,862,990	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 546,813
Changes in proportionate share	\$ 400,493	\$ 377,845
Differences between employer contributions and employer's proportionate share of system contributions	\$ 546,137	\$ 0
Total (prior to post-MD contributions)	\$ 4,228,507	\$ 924,658
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,303,849

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,853,730
2 <sup>nd</sup> Fiscal Year	1,329,192
3 <sup>rd</sup> Fiscal Year	(63,480)
4 <sup>th</sup> Fiscal Year	120,576
5 <sup>th</sup> Fiscal Year	63,831
Thereafter	0
<b>Total</b>	<b>\$ 3,303,849</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3843: David Douglas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.93785858%  
Employer's proportionate share at MD 0.92908478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 126,423,691  
**Employer's proportionate share of system NPL/(A) at MD \$ 140,744,107**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 235,209,992
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,770,250

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 27,334,023
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,632,746)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,035,196

**Employer's Total Pension Expense/(Income) \$ 26,736,473**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,787,694	\$ 0
Changes of assumptions	\$ 32,722,738	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 6,249,834
Changes in proportionate share	\$ 482,518	\$ 5,686,688
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,454,171	\$ 20,552
Total (prior to post-MD contributions)	\$ 41,447,121	\$ 11,957,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,490,047

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,073,943
2 <sup>nd</sup> Fiscal Year	11,666,824
3 <sup>rd</sup> Fiscal Year	(1,859,197)
4 <sup>th</sup> Fiscal Year	1,753,978
5 <sup>th</sup> Fiscal Year	854,499
Thereafter	0
<b>Total</b>	<b>\$ 29,490,047</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04580344%  
Employer's proportionate share at MD 0.04803687%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,174,321  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,276,953**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,161,163  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,245,437

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,413,263  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 203,992  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (66,997)

**Employer's Total Pension Expense/(Income)** **\$ 1,550,258**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 247,540	\$ 0
Changes of assumptions	\$ 1,691,878	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 323,138
Changes in proportionate share	\$ 632,218	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,432	\$ 260,880
Total (prior to post-MD contributions)	\$ 2,581,068	\$ 584,018
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,997,050

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,045,874
2 <sup>nd</sup> Fiscal Year	767,054
3 <sup>rd</sup> Fiscal Year	11,321
4 <sup>th</sup> Fiscal Year	125,590
5 <sup>th</sup> Fiscal Year	47,211
Thereafter	0
<b>Total</b>	<b>\$ 1,997,050</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 970

**Employer's Total Pension Expense/(Income) \$ 970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,945	\$ 0
Total (prior to post-MD contributions)	\$ 1,945	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,945

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 970
2 <sup>nd</sup> Fiscal Year	779
3 <sup>rd</sup> Fiscal Year	196
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,945</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #3850: Dallas School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.21877476%  
Employer's proportionate share at MD 0.21340826%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,490,920  
**Employer's proportionate share of system NPL/(A) at MD \$ 32,328,540**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,027,099
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,418,157

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,278,551
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (584,423)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 538,777

**Employer's Total Pension Expense/(Income) \$ 6,232,905**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,099,720	\$ 0
Changes of assumptions	\$ 7,516,324	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,435,570
Changes in proportionate share	\$ 15,098	\$ 1,775,133
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,582,325	\$ 0
Total (prior to post-MD contributions)	\$ 10,213,467	\$ 3,210,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,002,764

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,982,098
2 <sup>nd</sup> Fiscal Year	2,730,363
3 <sup>rd</sup> Fiscal Year	(350,278)
4 <sup>th</sup> Fiscal Year	440,259
5 <sup>th</sup> Fiscal Year	200,322
Thereafter	0
<b>Total</b>	<b>\$ 7,002,764</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.14387448%  
Employer's proportionate share at MD 0.15810086%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,394,334  
**Employer's proportionate share of system NPL/(A) at MD \$ 23,950,198**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,025,305
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,681,512

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,651,387
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 968,460
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (486,309)

**Employer's Total Pension Expense/(Income) \$ 5,133,538**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 814,714	\$ 0
Changes of assumptions	\$ 5,568,376	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,063,524
Changes in proportionate share	\$ 3,138,638	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,611	\$ 1,605,849
Total (prior to post-MD contributions)	\$ 9,531,339	\$ 2,669,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,861,966

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,480,538
2 <sup>nd</sup> Fiscal Year	2,575,367
3 <sup>rd</sup> Fiscal Year	143,412
4 <sup>th</sup> Fiscal Year	495,022
5 <sup>th</sup> Fiscal Year	167,626
Thereafter	0
<b>Total</b>	<b>\$ 6,861,966</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02234917%  
Employer's proportionate share at MD 0.02063283%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,012,677  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,125,602**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,223,471  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,393,982

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 607,026  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (140,281)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,558

**Employer's Total Pension Expense/(Income)** **\$ 504,303**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,324	\$ 0
Changes of assumptions	\$ 726,697	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,794
Changes in proportionate share	\$ 0	\$ 430,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,308	\$ 2,187
Total (prior to post-MD contributions)	\$ 980,329	\$ 571,381
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 408,948

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 290,875
2 <sup>nd</sup> Fiscal Year	189,736
3 <sup>rd</sup> Fiscal Year	(98,871)
4 <sup>th</sup> Fiscal Year	11,231
5 <sup>th</sup> Fiscal Year	15,975
Thereafter	0
<b>Total</b>	<b>\$ 408,948</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00734649%  
Employer's proportionate share at MD 0.00586711%

Employer's proportionate share of system NPL/(A) at prior MD \$ 990,310  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 888,790**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,485,336  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 396,390

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 172,613  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,336  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,094)  
**Employer's Total Pension Expense/(Income)** **\$ 201,855**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,234	\$ 0
Changes of assumptions	\$ 206,642	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 39,467
Changes in proportionate share	\$ 286,679	\$ 122,262
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 113,682
Total (prior to post-MD contributions)	\$ 523,555	\$ 275,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 248,144

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 140,839
2 <sup>nd</sup> Fiscal Year	107,733
3 <sup>rd</sup> Fiscal Year	14,900
4 <sup>th</sup> Fiscal Year	(12,112)
5 <sup>th</sup> Fiscal Year	(3,216)
Thereafter	0
<b>Total</b>	<b>\$ 248,144</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 62

**Employer's Total Pension Expense/(Income) \$ 62**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88	\$ 0
Total (prior to post-MD contributions)	\$ 88	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 62
2 <sup>nd</sup> Fiscal Year	26
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 88</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06103374%  
Employer's proportionate share at MD 0.06841114%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,227,371  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 10,363,387**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,319,177  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,621,951

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,012,681  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 661,972  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (343,955)

**Employer's Total Pension Expense/(Income)** **\$ 2,330,698**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 352,531	\$ 0
Changes of assumptions	\$ 2,409,468	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 460,193
Changes in proportionate share	\$ 2,034,277	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,449	\$ 1,251,327
Total (prior to post-MD contributions)	\$ 4,807,725	\$ 1,711,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,096,205

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,610,579
2 <sup>nd</sup> Fiscal Year	1,214,288
3 <sup>rd</sup> Fiscal Year	64,245
4 <sup>th</sup> Fiscal Year	149,561
5 <sup>th</sup> Fiscal Year	57,533
Thereafter	0
<b>Total</b>	<b>\$ 3,096,205</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08062174%  
Employer's proportionate share at MD 0.07354062%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,867,841  
**Employer's proportionate share of system NPL/(A) at MD \$ 11,140,435**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,617,772
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,968,506

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,163,593
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (530,857)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 163,687

**Employer's Total Pension Expense/(Income) \$ 1,796,423**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 378,964	\$ 0
Changes of assumptions	\$ 2,590,130	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 494,698
Changes in proportionate share	\$ 0	\$ 1,665,992
Differences between employer contributions and employer's proportionate share of system contributions	\$ 549,468	\$ 11,206
Total (prior to post-MD contributions)	\$ 3,518,562	\$ 2,171,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,346,666

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,023,805
2 <sup>nd</sup> Fiscal Year	614,904
3 <sup>rd</sup> Fiscal Year	(367,554)
4 <sup>th</sup> Fiscal Year	24,216
5 <sup>th</sup> Fiscal Year	51,296
Thereafter	0
<b>Total</b>	<b>\$ 1,346,666</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01608316%  
Employer's proportionate share at MD 0.01585120%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,168,016  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,401,248**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,012,939  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,070,929

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 466,348  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,500  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,425)

**Employer's Total Pension Expense/(Income)** **\$ 460,423**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,683	\$ 0
Changes of assumptions	\$ 558,286	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 106,629
Changes in proportionate share	\$ 76,322	\$ 28,402
Differences between employer contributions and employer's proportionate share of system contributions	\$ 427	\$ 68,709
Total (prior to post-MD contributions)	\$ 716,718	\$ 203,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 512,978

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 295,055
2 <sup>nd</sup> Fiscal Year	210,073
3 <sup>rd</sup> Fiscal Year	(28,649)
4 <sup>th</sup> Fiscal Year	23,523
5 <sup>th</sup> Fiscal Year	12,976
Thereafter	0
<b>Total</b>	<b>\$ 512,978</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07662361%  
Employer's proportionate share at MD 0.07199503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,328,892  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 10,906,299**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,226,486  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,864,084

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,118,121  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (345,529)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,132)  
**Employer's Total Pension Expense/(Income)** **\$ 1,752,460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 371,000	\$ 0
Changes of assumptions	\$ 2,535,694	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 484,301
Changes in proportionate share	\$ 8,768	\$ 1,153,446
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,155	\$ 155,657
Total (prior to post-MD contributions)	\$ 2,943,617	\$ 1,793,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,150,213

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 992,448
2 <sup>nd</sup> Fiscal Year	576,569
3 <sup>rd</sup> Fiscal Year	(424,572)
4 <sup>th</sup> Fiscal Year	(34,549)
5 <sup>th</sup> Fiscal Year	40,316
Thereafter	0
<b>Total</b>	<b>\$ 1,150,213</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 305

**Employer's Total Pension Expense/(Income) \$ 305**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 620	\$ 0
Total (prior to post-MD contributions)	\$ 620	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 620

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 305
2 <sup>nd</sup> Fiscal Year	253
3 <sup>rd</sup> Fiscal Year	62
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 620</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09654032%  
Employer's proportionate share at MD 0.11862870%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,013,672  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 17,970,686**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,032,411  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,014,719

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,490,101  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,056,323  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (604,387)  
**Employer's Total Pension Expense/(Income)** **\$ 3,942,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 611,309	\$ 0
Changes of assumptions	\$ 4,178,150	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 798,000
Changes in proportionate share	\$ 3,426,318	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,831	\$ 2,069,869
Total (prior to post-MD contributions)	\$ 8,227,608	\$ 2,867,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,359,739

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,698,651
2 <sup>nd</sup> Fiscal Year	1,987,331
3 <sup>rd</sup> Fiscal Year	110,521
4 <sup>th</sup> Fiscal Year	422,020
5 <sup>th</sup> Fiscal Year	141,217
Thereafter	0
<b>Total</b>	<b>\$ 5,359,739</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04865426%  
Employer's proportionate share at MD 0.04177994%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,558,613  
**Employer's proportionate share of system NPL/(A) at MD \$ 6,329,111**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,577,140
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,822,710

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,229,182
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (228,569)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 68,373

**Employer's Total Pension Expense/(Income) \$ 1,068,986**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 215,297	\$ 0
Changes of assumptions	\$ 1,471,506	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 281,048
Changes in proportionate share	\$ 10,178	\$ 850,183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 194,732	\$ 678
Total (prior to post-MD contributions)	\$ 1,891,713	\$ 1,131,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 759,804

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 629,962
2 <sup>nd</sup> Fiscal Year	385,485
3 <sup>rd</sup> Fiscal Year	(221,021)
4 <sup>th</sup> Fiscal Year	(48,501)
5 <sup>th</sup> Fiscal Year	13,880
Thereafter	0
<b>Total</b>	<b>\$ 759,804</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 1,352	\$ 0
Total (prior to post-MD contributions)	\$ 1,352	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,352

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 677
2 <sup>nd</sup> Fiscal Year	531
3 <sup>rd</sup> Fiscal Year	144
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,352</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01633601%  
Employer's proportionate share at MD 0.02194009%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,202,100  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,323,635**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,554,421  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,482,303

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 645,486  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 97,728  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (94,602)

**Employer's Total Pension Expense/(Income)** **\$ 648,612**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,060	\$ 0
Changes of assumptions	\$ 772,739	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 147,588
Changes in proportionate share	\$ 594,270	\$ 202,966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,077	\$ 321,024
Total (prior to post-MD contributions)	\$ 1,487,146	\$ 671,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 815,568

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 422,461
2 <sup>nd</sup> Fiscal Year	308,166
3 <sup>rd</sup> Fiscal Year	(34,711)
4 <sup>th</sup> Fiscal Year	86,317
5 <sup>th</sup> Fiscal Year	33,335
Thereafter	0
<b>Total</b>	<b>\$ 815,568</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00542135%

Employer's proportionate share at MD 0.00534526%

Employer's proportionate share of system NPL/(A) at prior MD \$ 730,800

**Employer's proportionate share of system NPL/(A) at MD \$ 809,736**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,353,223

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 361,133

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,260

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,304)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,779

**Employer's Total Pension Expense/(Income) \$ 134,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,545	\$ 0
Changes of assumptions	\$ 188,262	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 35,957
Changes in proportionate share	\$ 0	\$ 91,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,682	\$ 2,135
Total (prior to post-MD contributions)	\$ 270,489	\$ 129,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 140,945

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 79,450
2 <sup>nd</sup> Fiscal Year	55,267
3 <sup>rd</sup> Fiscal Year	(12,951)
4 <sup>th</sup> Fiscal Year	13,339
5 <sup>th</sup> Fiscal Year	5,841
Thereafter	0
<b>Total</b>	<b>\$ 140,945</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01405897%  
Employer's proportionate share at MD 0.01316506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,895,154  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,994,333**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,332,908  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 889,450

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 387,321  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,005)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,987

**Employer's Total Pension Expense/(Income)** **\$ 372,303**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,841	\$ 0
Changes of assumptions	\$ 463,679	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 88,560
Changes in proportionate share	\$ 0	\$ 130,950
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,081	\$ 0
Total (prior to post-MD contributions)	\$ 604,601	\$ 219,510
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 385,091

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 234,446
2 <sup>nd</sup> Fiscal Year	161,091
3 <sup>rd</sup> Fiscal Year	(33,727)
4 <sup>th</sup> Fiscal Year	13,544
5 <sup>th</sup> Fiscal Year	9,738
Thereafter	0
<b>Total</b>	<b>\$ 385,091</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01516516%

Employer's proportionate share at MD 0.01638310%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,044,269

**Employer's proportionate share of system NPL/(A) at MD \$ 2,481,824**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,147,597

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,106,865

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 481,997

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,348

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,466)

**Employer's Total Pension Expense/(Income) \$ 466,879**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,424	\$ 0
Changes of assumptions	\$ 577,019	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 110,207
Changes in proportionate share	\$ 131,645	\$ 118,076
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,896	\$ 107,896
Total (prior to post-MD contributions)	\$ 798,984	\$ 336,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 462,805

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 292,323
2 <sup>nd</sup> Fiscal Year	186,843
3 <sup>rd</sup> Fiscal Year	(59,913)
4 <sup>th</sup> Fiscal Year	27,058
5 <sup>th</sup> Fiscal Year	16,495
Thereafter	0
<b>Total</b>	<b>\$ 462,805</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 495

**Employer's Total Pension Expense/(Income) \$ 495**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 694	\$ 0
Total (prior to post-MD contributions)	\$ 694	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 694

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 495
2 <sup>nd</sup> Fiscal Year	199
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 694</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09160639%

Employer's proportionate share at MD 0.09932358%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,348,576

**Employer's proportionate share of system NPL/(A) at MD \$ 15,046,214**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,145,066

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,710,438

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,922,137

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 129,208

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (164,328)

**Employer's Total Pension Expense/(Income) \$ 2,887,017**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 511,827	\$ 0
Changes of assumptions	\$ 3,498,216	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 668,137
Changes in proportionate share	\$ 709,256	\$ 127,528
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,195	\$ 575,449
Total (prior to post-MD contributions)	\$ 4,723,494	\$ 1,371,114
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,352,380

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,849,784
2 <sup>nd</sup> Fiscal Year	1,305,593
3 <sup>rd</sup> Fiscal Year	(148,695)
4 <sup>th</sup> Fiscal Year	241,832
5 <sup>th</sup> Fiscal Year	103,867
Thereafter	0
<b>Total</b>	<b>\$ 3,352,380</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01457723%

Employer's proportionate share at MD 0.01495281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,965,016

**Employer's proportionate share of system NPL/(A) at MD \$ 2,265,154**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,785,500

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,010,232

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 439,917

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,949)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,801)

**Employer's Total Pension Expense/(Income) \$ 422,167**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,054	\$ 0
Changes of assumptions	\$ 526,644	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 100,586
Changes in proportionate share	\$ 84,144	\$ 53,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,408	\$ 81,229
Total (prior to post-MD contributions)	\$ 705,250	\$ 235,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 469,735

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 267,769
2 <sup>nd</sup> Fiscal Year	195,184
3 <sup>rd</sup> Fiscal Year	(31,072)
4 <sup>th</sup> Fiscal Year	24,456
5 <sup>th</sup> Fiscal Year	13,399
Thereafter	0
<b>Total</b>	<b>\$ 469,735</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01549763%

Employer's proportionate share at MD 0.01928459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,089,086

**Employer's proportionate share of system NPL/(A) at MD \$ 2,921,361**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,882,147

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,302,894

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 567,360

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,753)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,367

**Employer's Total Pension Expense/(Income) \$ 525,974**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,376	\$ 0
Changes of assumptions	\$ 679,211	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 129,725
Changes in proportionate share	\$ 312,969	\$ 400,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 148,833	\$ 11,916
Total (prior to post-MD contributions)	\$ 1,240,389	\$ 542,640
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 697,749

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 330,841
2 <sup>nd</sup> Fiscal Year	242,089
3 <sup>rd</sup> Fiscal Year	(16,663)
4 <sup>th</sup> Fiscal Year	106,136
5 <sup>th</sup> Fiscal Year	35,346
Thereafter	0
<b>Total</b>	<b>\$ 697,749</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02426563%  
Employer's proportionate share at MD 0.02365393%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,271,016  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,583,259**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,988,302  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,598,092

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 695,908  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (88,088)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 60,990

**Employer's Total Pension Expense/(Income)** **\$ 668,810**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 121,892	\$ 0
Changes of assumptions	\$ 833,101	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 159,117
Changes in proportionate share	\$ 0	\$ 242,905
Differences between employer contributions and employer's proportionate share of system contributions	\$ 168,995	\$ 0
Total (prior to post-MD contributions)	\$ 1,123,988	\$ 402,022
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 721,966

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 421,215
2 <sup>nd</sup> Fiscal Year	288,883
3 <sup>rd</sup> Fiscal Year	(53,472)
4 <sup>th</sup> Fiscal Year	43,325
5 <sup>th</sup> Fiscal Year	22,014
Thereafter	0
<b>Total</b>	<b>\$ 721,966</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02043567%  
Employer's proportionate share at MD 0.02022944%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,754,736  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,064,494**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,121,348  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,366,729

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 595,158  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,071)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,103

**Employer's Total Pension Expense/(Income)** **\$ 550,190**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,245	\$ 0
Changes of assumptions	\$ 712,489	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 136,081
Changes in proportionate share	\$ 3,168	\$ 220,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 158,220	\$ 8,266
Total (prior to post-MD contributions)	\$ 978,122	\$ 364,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 613,138

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 337,802
2 <sup>nd</sup> Fiscal Year	225,920
3 <sup>rd</sup> Fiscal Year	(23,642)
4 <sup>th</sup> Fiscal Year	53,076
5 <sup>th</sup> Fiscal Year	19,982
Thereafter	0
<b>Total</b>	<b>\$ 613,138</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02879653%  
Employer's proportionate share at MD 0.02472106%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,881,783  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,744,915**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,258,460  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,670,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 727,303  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (143,778)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 72,593

**Employer's Total Pension Expense/(Income)** **\$ 656,118**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,391	\$ 0
Changes of assumptions	\$ 870,686	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 166,295
Changes in proportionate share	\$ 4,225	\$ 456,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 238,432	\$ 0
Total (prior to post-MD contributions)	\$ 1,240,734	\$ 622,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 618,158

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 398,470
2 <sup>nd</sup> Fiscal Year	276,235
3 <sup>rd</sup> Fiscal Year	(70,804)
4 <sup>th</sup> Fiscal Year	2,294
5 <sup>th</sup> Fiscal Year	11,963
Thereafter	0
<b>Total</b>	<b>\$ 618,158</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02288637%  
Employer's proportionate share at MD 0.02255527%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,085,091  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,416,826**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,710,162  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,523,865

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 663,585  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (78,134)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,467

**Employer's Total Pension Expense/(Income)** **\$ 629,918**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,230	\$ 0
Changes of assumptions	\$ 794,406	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 151,726
Changes in proportionate share	\$ 0	\$ 225,811
Differences between employer contributions and employer's proportionate share of system contributions	\$ 174,894	\$ 5,257
Total (prior to post-MD contributions)	\$ 1,085,530	\$ 382,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 702,736

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 398,510
2 <sup>nd</sup> Fiscal Year	277,715
3 <sup>rd</sup> Fiscal Year	(41,910)
4 <sup>th</sup> Fiscal Year	46,902
5 <sup>th</sup> Fiscal Year	21,519
Thereafter	0
<b>Total</b>	<b>\$ 702,736</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02005612%  
Employer's proportionate share at MD 0.01612226%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,703,573  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,442,310**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,081,561
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,089,242

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 474,323
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (174,520)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,851

**Employer's Total Pension Expense/(Income)** **\$ 315,654**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,080	\$ 0
Changes of assumptions	\$ 567,832	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 108,452
Changes in proportionate share	\$ 2,444	\$ 555,628
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,772	\$ 11,887
Total (prior to post-MD contributions)	\$ 723,128	\$ 675,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,161

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 146,386
2 <sup>nd</sup> Fiscal Year	57,888
3 <sup>rd</sup> Fiscal Year	(115,041)
4 <sup>th</sup> Fiscal Year	(41,392)
5 <sup>th</sup> Fiscal Year	(679)
Thereafter	0
<b>Total</b>	<b>\$ 47,161</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02629753%  
Employer's proportionate share at MD 0.02539273%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,544,917  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,846,664**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,428,502
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,715,568

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 747,064
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (165,772)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 60,004

**Employer's Total Pension Expense/(Income) \$ 641,296**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,852	\$ 0
Changes of assumptions	\$ 894,342	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 170,814
Changes in proportionate share	\$ 0	\$ 451,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 244,204	\$ 13,703
Total (prior to post-MD contributions)	\$ 1,269,398	\$ 636,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 633,052

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 381,106
2 <sup>nd</sup> Fiscal Year	257,062
3 <sup>rd</sup> Fiscal Year	(75,989)
4 <sup>th</sup> Fiscal Year	46,636
5 <sup>th</sup> Fiscal Year	24,237
Thereafter	0
<b>Total</b>	<b>\$ 633,052</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00076608%  
Employer's proportionate share at MD 0.00072987%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,268  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 110,566**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 184,776  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,311

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,473  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 731  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,500

**Employer's Total Pension Expense/(Income)** **\$ 23,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,761	\$ 0
Changes of assumptions	\$ 25,706	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,910
Changes in proportionate share	\$ 4,964	\$ 8,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,432	\$ 810
Total (prior to post-MD contributions)	\$ 36,863	\$ 14,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,662

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 15,468
2 <sup>nd</sup> Fiscal Year	8,631
3 <sup>rd</sup> Fiscal Year	(2,558)
4 <sup>th</sup> Fiscal Year	600
5 <sup>th</sup> Fiscal Year	522
Thereafter	0
<b>Total</b>	<b>\$ 22,662</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4008: Chenoweth School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,662

**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	\$ 4,460	\$ 0
Total (prior to post-MD contributions)	\$ 4,460	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,460

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,957
2 <sup>nd</sup> Fiscal Year	1,256
3 <sup>rd</sup> Fiscal Year	247
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 4,460</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02397756%  
Employer's proportionate share at MD 0.02473521%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,232,184  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,747,059**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,262,043  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,671,145

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 727,719  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,528)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 65,038

**Employer's Total Pension Expense/(Income)** **\$ 734,229**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 127,464	\$ 0
Changes of assumptions	\$ 871,184	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 166,391
Changes in proportionate share	\$ 62,616	\$ 218,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 203,343	\$ 0
Total (prior to post-MD contributions)	\$ 1,264,607	\$ 384,781
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 879,826

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 473,981
2 <sup>nd</sup> Fiscal Year	331,747
3 <sup>rd</sup> Fiscal Year	(31,521)
4 <sup>th</sup> Fiscal Year	75,821
5 <sup>th</sup> Fiscal Year	29,798
Thereafter	0
<b>Total</b>	<b>\$ 879,826</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49

**Employer's Total Pension Expense/(Income) \$ 49**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67	\$ 0
Total (prior to post-MD contributions)	\$ 67	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49
2 <sup>nd</sup> Fiscal Year	18
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 67</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9

**Employer's Total Pension Expense/(Income) \$ 9**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9
2 <sup>nd</sup> Fiscal Year	5
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 14</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,388

**Employer's Total Pension Expense/(Income) \$ 2,388**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,476	\$ 0
Total (prior to post-MD contributions)	\$ 4,476	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,476

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,388
2 <sup>nd</sup> Fiscal Year	1,711
3 <sup>rd</sup> Fiscal Year	377
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 4,476</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02662587%

Employer's proportionate share at MD 0.02981188%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,589,177

**Employer's proportionate share of system NPL/(A) at MD \$ 4,516,107**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,547,268

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,014,132

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 877,077

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 300,490

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (143,167)

**Employer's Total Pension Expense/(Income) \$ 1,034,400**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 153,624	\$ 0
Changes of assumptions	\$ 1,049,986	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 200,541
Changes in proportionate share	\$ 881,851	\$ 8,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,074	\$ 478,759
Total (prior to post-MD contributions)	\$ 2,087,535	\$ 688,217
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,399,318

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 725,030
2 <sup>nd</sup> Fiscal Year	562,258
3 <sup>rd</sup> Fiscal Year	15,676
4 <sup>th</sup> Fiscal Year	67,743
5 <sup>th</sup> Fiscal Year	28,613
Thereafter	0
<b>Total</b>	<b>\$ 1,399,318</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06140261%  
Employer's proportionate share at MD 0.05359883%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,277,095  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 8,119,517**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,569,246  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,621,211

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,576,898  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (113,937)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 71,506

**Employer's Total Pension Expense/(Income)** **\$ 1,534,467**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 276,202	\$ 0
Changes of assumptions	\$ 1,887,772	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 360,552
Changes in proportionate share	\$ 189,646	\$ 685,384
Differences between employer contributions and employer's proportionate share of system contributions	\$ 224,092	\$ 0
Total (prior to post-MD contributions)	\$ 2,577,712	\$ 1,045,936
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,531,776

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 974,386
2 <sup>nd</sup> Fiscal Year	668,737
3 <sup>rd</sup> Fiscal Year	(134,763)
4 <sup>th</sup> Fiscal Year	(336)
5 <sup>th</sup> Fiscal Year	23,751
Thereafter	0
<b>Total</b>	<b>\$ 1,531,776</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,833

**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	\$ 3,339	\$ 0
Total (prior to post-MD contributions)	\$ 3,339	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,339

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,748
2 <sup>nd</sup> Fiscal Year	1,275
3 <sup>rd</sup> Fiscal Year	316
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 3,339</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 142

**Employer's Total Pension Expense/(Income) \$ 142**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 270	\$ 0
Total (prior to post-MD contributions)	\$ 270	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 270

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 142
2 <sup>nd</sup> Fiscal Year	106
3 <sup>rd</sup> Fiscal Year	22
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 270</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 2.43588356%  
Employer's proportionate share at MD 2.60028624%

Employer's proportionate share of system NPL/(A) at prior MD \$ 328,358,025  
**Employer's proportionate share of system NPL/(A) at MD \$ 393,909,116**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 658,296,550  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,678,927

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,501,398  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,035,507  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,723,001  
**Employer's Total Pension Expense/(Income) \$ 97,259,906**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,399,610	\$ 0
Changes of assumptions	\$ 91,583,122	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,491,791
Changes in proportionate share	\$ 29,075,034	\$ 3,638,313
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,399,722	\$ 4,495,963
Total (prior to post-MD contributions)	\$ 156,457,488	\$ 25,626,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 130,831,421

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 70,030,397
2 <sup>nd</sup> Fiscal Year	47,264,127
3 <sup>rd</sup> Fiscal Year	1,906,685
4 <sup>th</sup> Fiscal Year	8,676,260
5 <sup>th</sup> Fiscal Year	2,953,952
Thereafter	0
<b>Total</b>	<b>\$ 130,831,421</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 254

**Employer's Total Pension Expense/(Income) \$ 254**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 353	\$ 0
Total (prior to post-MD contributions)	\$ 353	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 353

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 254
2 <sup>nd</sup> Fiscal Year	99
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 353</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,454

**Employer's Total Pension Expense/(Income) \$ 3,454**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,392	\$ 0
Total (prior to post-MD contributions)	\$ 6,392	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,392

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,454
2 <sup>nd</sup> Fiscal Year	2,418
3 <sup>rd</sup> Fiscal Year	520
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 6,392</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00766498%  
Employer's proportionate share at MD 0.00387616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,033,242  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 587,187**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 981,301  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 261,879

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,038  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,792)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,552

**Employer's Total Pension Expense/(Income)** **\$ 34,798**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,974	\$ 0
Changes of assumptions	\$ 136,520	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 26,074
Changes in proportionate share	\$ 0	\$ 357,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,517	\$ 2,489
Total (prior to post-MD contributions)	\$ 197,011	\$ 386,527
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (189,516)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (6,259)
2 <sup>nd</sup> Fiscal Year	(25,428)
3 <sup>rd</sup> Fiscal Year	(83,445)
4 <sup>th</sup> Fiscal Year	(64,179)
5 <sup>th</sup> Fiscal Year	(10,204)
Thereafter	0
<b>Total</b>	<b>\$ -189,516</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01646454%  
Employer's proportionate share at MD 0.01867449%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,219,426  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,828,939**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,727,692  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,261,674

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 549,411  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,063  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,322

**Employer's Total Pension Expense/(Income)** **\$ 649,796**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,232	\$ 0
Changes of assumptions	\$ 657,723	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 125,621
Changes in proportionate share	\$ 309,432	\$ 44,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,282	\$ 59,416
Total (prior to post-MD contributions)	\$ 1,191,669	\$ 229,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 962,211

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 453,178
2 <sup>nd</sup> Fiscal Year	343,168
3 <sup>rd</sup> Fiscal Year	61,358
4 <sup>th</sup> Fiscal Year	82,011
5 <sup>th</sup> Fiscal Year	22,496
Thereafter	0
<b>Total</b>	<b>\$ 962,211</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 548

**Employer's Total Pension Expense/(Income) \$ 548**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 915	\$ 0
Total (prior to post-MD contributions)	\$ 915	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 915

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 548
2 <sup>nd</sup> Fiscal Year	319
3 <sup>rd</sup> Fiscal Year	48
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 915</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.23130277%  
Employer's proportionate share at MD 0.25596141%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,179,701  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 38,774,782**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,799,986
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,293,106

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,530,481
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,373,803
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (779,089)

**Employer's Total Pension Expense/(Income)** **\$ 8,125,195**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,319,002	\$ 0
Changes of assumptions	\$ 9,015,063	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,721,819
Changes in proportionate share	\$ 4,563,673	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,097	\$ 2,675,330
Total (prior to post-MD contributions)	\$ 14,911,835	\$ 4,397,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,514,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,450,010
2 <sup>nd</sup> Fiscal Year	3,983,632
3 <sup>rd</sup> Fiscal Year	79,214
4 <sup>th</sup> Fiscal Year	737,003
5 <sup>th</sup> Fiscal Year	264,827
Thereafter	0
<b>Total</b>	<b>\$ 10,514,686</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.38384646%  
Employer's proportionate share at MD 0.39832601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 51,742,648  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 60,341,144**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 100,841,451  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 26,911,455

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,718,901  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (244,009)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (133,454)

**Employer's Total Pension Expense/(Income)** **\$ 11,341,438**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,052,625	\$ 0
Changes of assumptions	\$ 14,029,201	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,679,488
Changes in proportionate share	\$ 1,199,841	\$ 1,586,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,358	\$ 523,907
Total (prior to post-MD contributions)	\$ 17,307,025	\$ 4,790,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,516,904

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,176,049
2 <sup>nd</sup> Fiscal Year	4,944,348
3 <sup>rd</sup> Fiscal Year	(838,923)
4 <sup>th</sup> Fiscal Year	838,425
5 <sup>th</sup> Fiscal Year	397,007
Thereafter	0
<b>Total</b>	<b>\$ 12,516,904</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06161424%  
Employer's proportionate share at MD 0.05553047%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,305,623  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,412,135**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,058,266
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,751,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,633,727
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (506,759)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,286

**Employer's Total Pension Expense/(Income) \$ 1,191,254**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 286,156	\$ 0
Changes of assumptions	\$ 1,955,805	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 373,546
Changes in proportionate share	\$ 0	\$ 1,588,820
Differences between employer contributions and employer's proportionate share of system contributions	\$ 304,864	\$ 26,974
Total (prior to post-MD contributions)	\$ 2,546,825	\$ 1,989,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 557,485

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 613,562
2 <sup>nd</sup> Fiscal Year	316,320
3 <sup>rd</sup> Fiscal Year	(375,847)
4 <sup>th</sup> Fiscal Year	(28,571)
5 <sup>th</sup> Fiscal Year	32,020
Thereafter	0
<b>Total</b>	<b>\$ 557,485</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02330264%  
Employer's proportionate share at MD 0.02298552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,141,205  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,482,004**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,819,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,552,933

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 676,243
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 212,757
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (154,299)

**Employer's Total Pension Expense/(Income) \$ 734,701**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 118,447	\$ 0
Changes of assumptions	\$ 809,559	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 154,621
Changes in proportionate share	\$ 534,121	\$ 27,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 505,325
Total (prior to post-MD contributions)	\$ 1,462,127	\$ 687,774
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 774,353

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 495,948
2 <sup>nd</sup> Fiscal Year	373,511
3 <sup>rd</sup> Fiscal Year	(72,845)
4 <sup>th</sup> Fiscal Year	(29,302)
5 <sup>th</sup> Fiscal Year	7,042
Thereafter	0
<b>Total</b>	<b>\$ 774,353</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 384

**Employer's Total Pension Expense/(Income) \$ 384**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 611	\$ 0
Total (prior to post-MD contributions)	\$ 611	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 611

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 384
2 <sup>nd</sup> Fiscal Year	202
3 <sup>rd</sup> Fiscal Year	25
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 611</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 105

**Employer's Total Pension Expense/(Income) \$ 105**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 148	\$ 0
Total (prior to post-MD contributions)	\$ 148	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 148

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 105
2 <sup>nd</sup> Fiscal Year	43
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 148</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 146

**Employer's Total Pension Expense/(Income) \$ 146**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204	\$ 0
Total (prior to post-MD contributions)	\$ 204	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 204

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 146
2 <sup>nd</sup> Fiscal Year	58
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 204</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 252

**Employer's Total Pension Expense/(Income) \$ 252**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 353	\$ 0
Total (prior to post-MD contributions)	\$ 353	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 353

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 252
2 <sup>nd</sup> Fiscal Year	101
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 353</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00894340%  
Employer's proportionate share at MD 0.00807366%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,205,574  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,223,053**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,043,953  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 545,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 237,530  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,149)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,849

**Employer's Total Pension Expense/(Income)** **\$ 172,230**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,605	\$ 0
Changes of assumptions	\$ 284,358	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,310
Changes in proportionate share	\$ 6,745	\$ 266,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,864	\$ 2,904
Total (prior to post-MD contributions)	\$ 370,572	\$ 323,273
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,299

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 87,486
2 <sup>nd</sup> Fiscal Year	39,514
3 <sup>rd</sup> Fiscal Year	(72,833)
4 <sup>th</sup> Fiscal Year	(11,367)
5 <sup>th</sup> Fiscal Year	4,498
Thereafter	0
<b>Total</b>	<b>\$ 47,299</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01446783%  
Employer's proportionate share at MD 0.01216181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,950,269  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,842,354**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,078,922  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 821,669

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 357,805  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (92,743)  
○ 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)** **\$ 291,077**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,671	\$ 0
Changes of assumptions	\$ 428,344	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 81,811
Changes in proportionate share	\$ 13,485	\$ 301,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,855	\$ 3,476
Total (prior to post-MD contributions)	\$ 597,355	\$ 386,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 210,397

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 164,300
2 <sup>nd</sup> Fiscal Year	102,174
3 <sup>rd</sup> Fiscal Year	(51,550)
4 <sup>th</sup> Fiscal Year	(8,441)
5 <sup>th</sup> Fiscal Year	3,914
Thereafter	0
<b>Total</b>	<b>\$ 210,397</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,098

**Employer's Total Pension Expense/(Income) \$ 2,098**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,618	\$ 0
Total (prior to post-MD contributions)	\$ 3,618	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,618

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,098
2 <sup>nd</sup> Fiscal Year	1,293
3 <sup>rd</sup> Fiscal Year	227
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 3,618</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08514505%  
Employer's proportionate share at MD 0.09154898%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,477,585  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,868,465**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,176,824  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,185,175

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,693,405  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (184,579)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (100,084)

**Employer's Total Pension Expense/(Income) \$ 2,408,742**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 471,764	\$ 0
Changes of assumptions	\$ 3,224,392	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 615,838
Changes in proportionate share	\$ 529,245	\$ 732,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 321,226
Total (prior to post-MD contributions)	\$ 4,225,401	\$ 1,669,736
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,555,665

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,455,412
2 <sup>nd</sup> Fiscal Year	984,168
3 <sup>rd</sup> Fiscal Year	(210,006)
4 <sup>th</sup> Fiscal Year	227,512
5 <sup>th</sup> Fiscal Year	98,579
Thereafter	0
<b>Total</b>	<b>\$ 2,555,665</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01386752%

Employer's proportionate share at MD 0.01374634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,869,347

**Employer's proportionate share of system NPL/(A) at MD \$ 2,082,389**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,480,066

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 928,722

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 404,422

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (81,688)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,270

**Employer's Total Pension Expense/(Income) \$ 346,004**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,837	\$ 0
Changes of assumptions	\$ 484,152	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 92,470
Changes in proportionate share	\$ 3,764	\$ 246,198
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,053	\$ 5,766
Total (prior to post-MD contributions)	\$ 644,806	\$ 344,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300,372

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 201,125
2 <sup>nd</sup> Fiscal Year	122,234
3 <sup>rd</sup> Fiscal Year	(59,528)
4 <sup>th</sup> Fiscal Year	22,667
5 <sup>th</sup> Fiscal Year	13,873
Thereafter	0
<b>Total</b>	<b>\$ 300,372</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 771

**Employer's Total Pension Expense/(Income) \$ 771**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,373	\$ 0
Total (prior to post-MD contributions)	\$ 1,373	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,373

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 771
2 <sup>nd</sup> Fiscal Year	502
3 <sup>rd</sup> Fiscal Year	100
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,373</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00843683%

Employer's proportionate share at MD 0.00807471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,137,288

**Employer's proportionate share of system NPL/(A) at MD \$ 1,223,212**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,044,219

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 545,539

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 237,561

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,538)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,697

**Employer's Total Pension Expense/(Income) \$ 156,720**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,610	\$ 0
Changes of assumptions	\$ 284,395	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,318
Changes in proportionate share	\$ 0	\$ 290,645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,844	\$ 2,603
Total (prior to post-MD contributions)	\$ 371,849	\$ 347,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,283

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 73,193
2 <sup>nd</sup> Fiscal Year	28,332
3 <sup>rd</sup> Fiscal Year	(79,285)
4 <sup>th</sup> Fiscal Year	(4,751)
5 <sup>th</sup> Fiscal Year	6,794
Thereafter	0
<b>Total</b>	<b>\$ 24,283</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 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	\$ 1,524	\$ 0
Total (prior to post-MD contributions)	\$ 1,524	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,524

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 937
2 <sup>nd</sup> Fiscal Year	516
3 <sup>rd</sup> Fiscal Year	71
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,524</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 340

**Employer's Total Pension Expense/(Income) \$ 340**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 654	\$ 0
Total (prior to post-MD contributions)	\$ 654	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 654

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 340
2 <sup>nd</sup> Fiscal Year	255
3 <sup>rd</sup> Fiscal Year	59
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 654</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06503425%

Employer's proportionate share at MD 0.06090739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,766,641

**Employer's proportionate share of system NPL/(A) at MD \$ 9,226,667**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,419,504

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,114,987

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,791,918

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (419,060)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 90,076

**Employer's Total Pension Expense/(Income) \$ 1,462,934**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 313,864	\$ 0
Changes of assumptions	\$ 2,145,183	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 409,716
Changes in proportionate share	\$ 0	\$ 1,176,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 355,711	\$ 17,655
Total (prior to post-MD contributions)	\$ 2,814,758	\$ 1,603,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,211,224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 834,132
2 <sup>nd</sup> Fiscal Year	544,817
3 <sup>rd</sup> Fiscal Year	(253,471)
4 <sup>th</sup> Fiscal Year	41,317
5 <sup>th</sup> Fiscal Year	44,428
Thereafter	0
<b>Total</b>	<b>\$ 1,211,224</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11610577%  
Employer's proportionate share at MD 0.12231093%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,651,102  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 18,528,495**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,964,615  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,263,495

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,598,434  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (103,245)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,077)

**Employer's Total Pension Expense/(Income)** **\$ 3,487,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 630,284	\$ 0
Changes of assumptions	\$ 4,307,840	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 822,770
Changes in proportionate share	\$ 512,818	\$ 627,756
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,520	\$ 49,104
Total (prior to post-MD contributions)	\$ 5,553,462	\$ 1,499,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,053,832

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,215,213
2 <sup>nd</sup> Fiscal Year	1,561,842
3 <sup>rd</sup> Fiscal Year	(183,117)
4 <sup>th</sup> Fiscal Year	325,534
5 <sup>th</sup> Fiscal Year	134,361
Thereafter	0
<b>Total</b>	<b>\$ 4,053,832</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.14250332%

Employer's proportionate share at MD 0.17013957%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,209,501

**Employer's proportionate share of system NPL/(A) at MD \$ 25,773,904**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,073,063

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,494,864

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,005,570

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,824)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (517,536)

**Employer's Total Pension Expense/(Income) \$ 4,452,210**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 876,751	\$ 0
Changes of assumptions	\$ 5,992,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,144,507
Changes in proportionate share	\$ 2,918,898	\$ 1,082,483
Differences between employer contributions and employer's proportionate share of system contributions	\$ 194,293	\$ 1,921,358
Total (prior to post-MD contributions)	\$ 9,982,326	\$ 4,148,348
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,833,978

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,736,609
2 <sup>nd</sup> Fiscal Year	2,244,805
3 <sup>rd</sup> Fiscal Year	24,343
4 <sup>th</sup> Fiscal Year	617,535
5 <sup>th</sup> Fiscal Year	210,686
Thereafter	0
<b>Total</b>	<b>\$ 5,833,978</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 610

**Employer's Total Pension Expense/(Income) \$ 610**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,245	\$ 0
Total (prior to post-MD contributions)	\$ 1,245	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,245

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 610
2 <sup>nd</sup> Fiscal Year	503
3 <sup>rd</sup> Fiscal Year	132
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,245</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.11412590%  
Employer's proportionate share at MD 0.12701772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,384,214  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 19,241,512**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,156,201  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,581,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,736,909  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 79,858  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (89,911)

**Employer's Total Pension Expense/(Income)** **\$ 3,726,856**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 654,539	\$ 0
Changes of assumptions	\$ 4,473,615	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 854,432
Changes in proportionate share	\$ 1,065,429	\$ 451,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,184	\$ 376,783
Total (prior to post-MD contributions)	\$ 6,212,767	\$ 1,682,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,529,978

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,400,378
2 <sup>nd</sup> Fiscal Year	1,705,428
3 <sup>rd</sup> Fiscal Year	(131,577)
4 <sup>th</sup> Fiscal Year	402,195
5 <sup>th</sup> Fiscal Year	153,554
Thereafter	0
<b>Total</b>	<b>\$ 4,529,978</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.10659328%  
Employer's proportionate share at MD 0.11920764%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,368,814  
**Employer's proportionate share of system NPL/(A) at MD \$ 18,058,387**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,178,977  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,053,833

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,507,134  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 489,742  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (329,300)

**Employer's Total Pension Expense/(Income) \$ 3,667,576**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 614,292	\$ 0
Changes of assumptions	\$ 4,198,541	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 801,894
Changes in proportionate share	\$ 2,105,078	\$ 189,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,501	\$ 1,612,886
Total (prior to post-MD contributions)	\$ 7,072,412	\$ 2,603,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,468,548

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,404,112
2 <sup>nd</sup> Fiscal Year	1,730,864
3 <sup>rd</sup> Fiscal Year	(77,553)
4 <sup>th</sup> Fiscal Year	292,079
5 <sup>th</sup> Fiscal Year	119,046
Thereafter	0
<b>Total</b>	<b>\$ 4,468,548</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.24299212%

Employer's proportionate share at MD 0.25625848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,755,430

**Employer's proportionate share of system NPL/(A) at MD \$ 38,819,784**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 64,875,194

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,313,177

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,539,221

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 160,364

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (183,261)

**Employer's Total Pension Expense/(Income) \$ 7,516,324**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,320,533	\$ 0
Changes of assumptions	\$ 9,025,526	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,723,818
Changes in proportionate share	\$ 1,680,045	\$ 711,901
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,696	\$ 547,535
Total (prior to post-MD contributions)	\$ 12,037,800	\$ 2,983,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,054,546

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,839,642
2 <sup>nd</sup> Fiscal Year	3,401,706
3 <sup>rd</sup> Fiscal Year	(178,491)
4 <sup>th</sup> Fiscal Year	720,744
5 <sup>th</sup> Fiscal Year	270,945
Thereafter	0
<b>Total</b>	<b>\$ 9,054,546</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.14031968%  
Employer's proportionate share at MD 0.14464271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,915,146  
**Employer's proportionate share of system NPL/(A) at MD \$ 21,911,465**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,618,198
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,772,261

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,255,443
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (347,617)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (324,776)

**Employer's Total Pension Expense/(Income) \$ 3,583,050**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 745,363	\$ 0
Changes of assumptions	\$ 5,094,374	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 972,993
Changes in proportionate share	\$ 419,304	\$ 1,228,253
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,126	\$ 1,021,150
Total (prior to post-MD contributions)	\$ 6,283,167	\$ 3,222,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,060,771

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,060,542
2 <sup>nd</sup> Fiscal Year	1,265,843
3 <sup>rd</sup> Fiscal Year	(562,730)
4 <sup>th</sup> Fiscal Year	176,589
5 <sup>th</sup> Fiscal Year	120,527
Thereafter	0
<b>Total</b>	<b>\$ 3,060,771</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.50779483%  
Employer's proportionate share at MD 0.52040417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 68,450,935  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 78,834,377**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 131,747,138
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,159,224

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,310,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 118,797
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (158,697)

**Employer's Total Pension Expense/(Income)** **\$ 15,270,586**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,681,710	\$ 0
Changes of assumptions	\$ 18,328,843	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,500,692
Changes in proportionate share	\$ 1,140,056	\$ 502,585
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,783	\$ 618,649
Total (prior to post-MD contributions)	\$ 22,186,392	\$ 4,621,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,564,466

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 9,826,825
2 <sup>nd</sup> Fiscal Year	6,903,718
3 <sup>rd</sup> Fiscal Year	(804,772)
4 <sup>th</sup> Fiscal Year	1,129,681
5 <sup>th</sup> Fiscal Year	509,014
Thereafter	0
Total	\$ 17,564,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.31657479%

Employer's proportionate share at MD 0.34728825%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,674,401

**Employer's proportionate share of system NPL/(A) at MD \$ 52,609,596**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,920,573

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,463,273

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,217,351

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 927,876

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (742,390)

**Employer's Total Pension Expense/(Income) \$ 10,402,837**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,789,621	\$ 0
Changes of assumptions	\$ 12,231,631	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,336,163
Changes in proportionate share	\$ 3,472,850	\$ 30,942
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,453	\$ 2,476,238
Total (prior to post-MD contributions)	\$ 17,503,555	\$ 4,843,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,660,212

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,779,600
2 <sup>nd</sup> Fiscal Year	4,857,498
3 <sup>rd</sup> Fiscal Year	(302,692)
4 <sup>th</sup> Fiscal Year	949,410
5 <sup>th</sup> Fiscal Year	376,396
Thereafter	0
<b>Total</b>	<b>\$ 12,660,212</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.19727372%

Employer's proportionate share at MD 0.20247023%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,592,572

**Employer's proportionate share of system NPL/(A) at MD \$ 30,671,573**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 51,257,993

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,679,168

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,956,750

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 182,733

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (223,811)

**Employer's Total Pension Expense/(Income) \$ 5,915,672**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,043,355	\$ 0
Changes of assumptions	\$ 7,131,082	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,361,991
Changes in proportionate share	\$ 663,215	\$ 9,259
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,924	\$ 808,758
Total (prior to post-MD contributions)	\$ 8,851,576	\$ 2,180,008
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,671,568

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 3,797,701
2 <sup>nd</sup> Fiscal Year	2,646,700
3 <sup>rd</sup> Fiscal Year	(348,328)
4 <sup>th</sup> Fiscal Year	389,276
5 <sup>th</sup> Fiscal Year	186,220
Thereafter	0
<b>Total</b>	<b>\$ 6,671,568</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02726612%  
Employer's proportionate share at MD 0.02841704%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,675,483  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,304,807**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,194,146
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,919,894

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 836,040
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (65,619)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 89,866

**Employer's Total Pension Expense/(Income)** **\$ 860,287**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,437	\$ 0
Changes of assumptions	\$ 1,000,860	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 191,158
Changes in proportionate share	\$ 95,116	\$ 212,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 287,155	\$ 6,668
Total (prior to post-MD contributions)	\$ 1,529,568	\$ 410,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,118,839

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 558,317
2 <sup>nd</sup> Fiscal Year	393,975
3 <sup>rd</sup> Fiscal Year	12,873
4 <sup>th</sup> Fiscal Year	116,496
5 <sup>th</sup> Fiscal Year	37,177
Thereafter	0
<b>Total</b>	<b>\$ 1,118,839</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.16130741%

Employer's proportionate share at MD 0.16277295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,744,300

**Employer's proportionate share of system NPL/(A) at MD \$ 24,657,958**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 41,208,106

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,997,165

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,788,841

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (569,459)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 334,353

**Employer's Total Pension Expense/(Income) \$ 4,553,735**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 838,790	\$ 0
Changes of assumptions	\$ 5,732,928	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,094,953
Changes in proportionate share	\$ 121,117	\$ 1,665,778
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,096,837	\$ 10,931
Total (prior to post-MD contributions)	\$ 7,789,672	\$ 2,771,662
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,018,010

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,852,425
2 <sup>nd</sup> Fiscal Year	1,956,168
3 <sup>rd</sup> Fiscal Year	(344,671)
4 <sup>th</sup> Fiscal Year	382,300
5 <sup>th</sup> Fiscal Year	171,789
Thereafter	0
<b>Total</b>	<b>\$ 5,018,010</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00074572%  
Employer's proportionate share at MD 0.00068536%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,523  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 103,823**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 173,508  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 46,304

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,164  
▪ 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) \$ 1,013

**Employer's Total Pension Expense/(Income)** **\$ 21,211**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,532	\$ 0
Changes of assumptions	\$ 24,139	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,610
Changes in proportionate share	\$ 7,222	\$ 7,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,549	\$ 146
Total (prior to post-MD contributions)	\$ 38,442	\$ 11,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,567

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,171
2 <sup>nd</sup> Fiscal Year	10,391
3 <sup>rd</sup> Fiscal Year	383
4 <sup>th</sup> Fiscal Year	1,173
5 <sup>th</sup> Fiscal Year	449
Thereafter	0
<b>Total</b>	<b>\$ 26,567</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 716

**Employer's Total Pension Expense/(Income) \$ 716**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,165	\$ 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 inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 716
2 <sup>nd</sup> Fiscal Year	395
3 <sup>rd</sup> Fiscal Year	54
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,165</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08189010%  
Employer's proportionate share at MD 0.08356990%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,038,816  
**Employer's proportionate share of system NPL/(A) at MD \$ 12,659,739**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,156,816
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,646,098

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,458,658
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (349,261)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,411)

**Employer's Total Pension Expense/(Income) \$ 2,101,986**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 430,646	\$ 0
Changes of assumptions	\$ 2,943,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 562,164
Changes in proportionate share	\$ 138,825	\$ 700,719
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108,275	\$ 34,290
Total (prior to post-MD contributions)	\$ 3,621,111	\$ 1,297,173
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,323,938

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,254,482
2 <sup>nd</sup> Fiscal Year	958,140
3 <sup>rd</sup> Fiscal Year	(151,879)
4 <sup>th</sup> Fiscal Year	181,056
5 <sup>th</sup> Fiscal Year	82,140
Thereafter	0
<b>Total</b>	<b>\$ 2,323,938</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00852905%  
Employer's proportionate share at MD 0.00804915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,149,719  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,219,340**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,037,748  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 543,812

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 236,809  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,334)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,160

**Employer's Total Pension Expense/(Income)** **\$ 198,635**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,478	\$ 0
Changes of assumptions	\$ 283,494	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,146
Changes in proportionate share	\$ 0	\$ 136,922
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,774	\$ 1,233
Total (prior to post-MD contributions)	\$ 348,746	\$ 192,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 156,445

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 115,630
2 <sup>nd</sup> Fiscal Year	71,180
3 <sup>rd</sup> Fiscal Year	(38,289)
4 <sup>th</sup> Fiscal Year	2,499
5 <sup>th</sup> Fiscal Year	5,426
Thereafter	0
<b>Total</b>	<b>\$ 156,445</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.09285862%  
Employer's proportionate share at MD 0.10435071%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,517,377  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 15,807,758**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,417,750  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,050,078

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,070,037  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 913,130  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (448,446)

**Employer's Total Pension Expense/(Income)** **\$ 3,534,721**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 537,733	\$ 0
Changes of assumptions	\$ 3,675,274	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 701,954
Changes in proportionate share	\$ 2,761,144	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,797	\$ 1,857,287
Total (prior to post-MD contributions)	\$ 7,062,948	\$ 2,559,241
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,503,707

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,431,325
2 <sup>nd</sup> Fiscal Year	1,779,607
3 <sup>rd</sup> Fiscal Year	(6,362)
4 <sup>th</sup> Fiscal Year	207,994
5 <sup>th</sup> Fiscal Year	91,143
Thereafter	0
<b>Total</b>	<b>\$ 4,503,707</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.36301371%  
Employer's proportionate share at MD 0.36252534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 48,934,385  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 54,917,814**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 91,778,042  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,492,712

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,665,632  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,009,754)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 596,759

**Employer's Total Pension Expense/(Income)** **\$ 9,252,637**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,868,140	\$ 0
Changes of assumptions	\$ 12,768,287	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,438,661
Changes in proportionate share	\$ 0	\$ 5,274,085
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,249,903	\$ 92,391
Total (prior to post-MD contributions)	\$ 16,886,330	\$ 7,805,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,081,193

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,475,174
2 <sup>nd</sup> Fiscal Year	3,535,408
3 <sup>rd</sup> Fiscal Year	(1,074,402)
4 <sup>th</sup> Fiscal Year	775,701
5 <sup>th</sup> Fiscal Year	369,313
Thereafter	0
<b>Total</b>	<b>\$ 9,081,193</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.15117423%  
Employer's proportionate share at MD 0.16220600%

Employer's proportionate share of system NPL/(A) at prior MD \$ 20,378,343  
**Employer's proportionate share of system NPL/(A) at MD \$ 24,572,073**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 41,064,575
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,958,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,772,161
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (912,585)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 220,489

**Employer's Total Pension Expense/(Income) \$ 4,080,065**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 835,868	\$ 0
Changes of assumptions	\$ 5,712,960	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,091,139
Changes in proportionate share	\$ 911,708	\$ 2,996,542
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,104,818	\$ 186,883
Total (prior to post-MD contributions)	\$ 8,565,354	\$ 4,274,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,290,790

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,381,488
2 <sup>nd</sup> Fiscal Year	1,577,278
3 <sup>rd</sup> Fiscal Year	(424,744)
4 <sup>th</sup> Fiscal Year	541,211
5 <sup>th</sup> Fiscal Year	215,558
Thereafter	0
<b>Total</b>	<b>\$ 4,290,790</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.75042472%

Employer's proportionate share at MD 0.74245462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 101,157,536

**Employer's proportionate share of system NPL/(A) at MD \$ 112,472,096**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 187,962,120

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 50,161,259

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,843,294

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,059,504)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 654,317

**Employer's Total Pension Expense/(Income) \$ 21,438,107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,825,964	\$ 0
Changes of assumptions	\$ 26,149,549	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,994,397
Changes in proportionate share	\$ 247,834	\$ 3,472,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,056,995	\$ 146,709
Total (prior to post-MD contributions)	\$ 32,280,342	\$ 8,613,870
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,666,472

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 13,640,218
2 <sup>nd</sup> Fiscal Year	9,330,464
3 <sup>rd</sup> Fiscal Year	(1,369,699)
4 <sup>th</sup> Fiscal Year	1,395,312
5 <sup>th</sup> Fiscal Year	670,179
Thereafter	0
<b>Total</b>	<b>\$ 23,666,472</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03638061%  
Employer's proportionate share at MD 0.03937693%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,904,120  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,965,086**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,968,786  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,660,360

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,158,484  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 95,949  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (150,140)

**Employer's Total Pension Expense/(Income)** **\$ 1,104,293**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 202,914	\$ 0
Changes of assumptions	\$ 1,386,871	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 264,884
Changes in proportionate share	\$ 462,478	\$ 58,822
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,434	\$ 494,474
Total (prior to post-MD contributions)	\$ 2,053,697	\$ 818,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,235,517

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 697,834
2 <sup>nd</sup> Fiscal Year	506,815
3 <sup>rd</sup> Fiscal Year	(73,576)
4 <sup>th</sup> Fiscal Year	69,090
5 <sup>th</sup> Fiscal Year	35,354
Thereafter	0
<b>Total</b>	<b>\$ 1,235,517</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00726491%  
Employer's proportionate share at MD 0.00679640%

Employer's proportionate share of system NPL/(A) at prior MD \$ 979,313  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,029,565**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,720,598  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 459,174

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 199,953  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,043)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,468

**Employer's Total Pension Expense/(Income)** **\$ 188,378**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,023	\$ 0
Changes of assumptions	\$ 239,372	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 45,719
Changes in proportionate share	\$ 12,233	\$ 131,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,381	\$ 0
Total (prior to post-MD contributions)	\$ 338,009	\$ 176,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 161,110

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 115,547
2 <sup>nd</sup> Fiscal Year	71,273
3 <sup>rd</sup> Fiscal Year	(34,741)
4 <sup>th</sup> Fiscal Year	3,431
5 <sup>th</sup> Fiscal Year	5,599
Thereafter	0
<b>Total</b>	<b>\$ 161,110</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01654631%

Employer's proportionate share at MD 0.01530665%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,230,449

**Employer's proportionate share of system NPL/(A) at MD \$ 2,318,756**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,875,079

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,034,138

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 450,327

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,586)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,834

**Employer's Total Pension Expense/(Income) \$ 373,575**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,877	\$ 0
Changes of assumptions	\$ 539,106	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 102,966
Changes in proportionate share	\$ 0	\$ 263,562
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,723	\$ 8,989
Total (prior to post-MD contributions)	\$ 667,706	\$ 375,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 292,189

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 215,148
2 <sup>nd</sup> Fiscal Year	142,138
3 <sup>rd</sup> Fiscal Year	(75,320)
4 <sup>th</sup> Fiscal Year	313
5 <sup>th</sup> Fiscal Year	9,912
Thereafter	0
<b>Total</b>	<b>\$ 292,189</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02085765%

Employer's proportionate share at MD 0.02202540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,811,619

**Employer's proportionate share of system NPL/(A) at MD \$ 3,336,558**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,576,019

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,488,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 647,996

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,825

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 78,231

**Employer's Total Pension Expense/(Income) \$ 760,052**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 113,500	\$ 0
Changes of assumptions	\$ 775,743	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 148,162
Changes in proportionate share	\$ 166,108	\$ 27,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 243,292	\$ 0
Total (prior to post-MD contributions)	\$ 1,298,643	\$ 175,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,122,690

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 527,916
2 <sup>nd</sup> Fiscal Year	395,393
3 <sup>rd</sup> Fiscal Year	61,062
4 <sup>th</sup> Fiscal Year	107,681
5 <sup>th</sup> Fiscal Year	30,638
Thereafter	0
<b>Total</b>	<b>\$ 1,122,690</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 637

**Employer's Total Pension Expense/(Income) \$ 637**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,282	\$ 0
Total (prior to post-MD contributions)	\$ 1,282	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,282

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 637
2 <sup>nd</sup> Fiscal Year	514
3 <sup>rd</sup> Fiscal Year	131
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 1,282</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02351608%  
Employer's proportionate share at MD 0.02633210%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,169,976  
**Employer's proportionate share of system NPL/(A) at MD \$ 3,988,966**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,666,316
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,779,033

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 774,700
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 246,821
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (155,320)

**Employer's Total Pension Expense/(Income) \$ 866,201**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 135,693	\$ 0
Changes of assumptions	\$ 927,427	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 177,133
Changes in proportionate share	\$ 720,372	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 515,386
Total (prior to post-MD contributions)	\$ 1,783,492	\$ 692,519
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,090,973

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 592,269
2 <sup>nd</sup> Fiscal Year	450,372
3 <sup>rd</sup> Fiscal Year	(13,724)
4 <sup>th</sup> Fiscal Year	40,549
5 <sup>th</sup> Fiscal Year	21,507
Thereafter	0
<b>Total</b>	<b>\$ 1,090,973</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,128

**Employer's Total Pension Expense/(Income)** **\$ 1,128**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,473	\$ 0
Total (prior to post-MD contributions)	\$ 2,473	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,473

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,128
2 <sup>nd</sup> Fiscal Year	833
3 <sup>rd</sup> Fiscal Year	309
4 <sup>th</sup> Fiscal Year	168
5 <sup>th</sup> Fiscal Year	35
Thereafter	0
<b>Total</b>	<b>\$ 2,473</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.14399742%

Employer's proportionate share at MD 0.13998414%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,410,907

**Employer's proportionate share of system NPL/(A) at MD \$ 21,205,753**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,438,820

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,457,522

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,118,386

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (569,006)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 338,438

**Employer's Total Pension Expense/(Income) \$ 3,887,818**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 721,356	\$ 0
Changes of assumptions	\$ 4,930,297	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 941,655
Changes in proportionate share	\$ 0	\$ 1,619,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,013,378	\$ 14,792
Total (prior to post-MD contributions)	\$ 6,665,031	\$ 2,575,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,089,432

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,416,988
2 <sup>nd</sup> Fiscal Year	1,619,020
3 <sup>rd</sup> Fiscal Year	(322,324)
4 <sup>th</sup> Fiscal Year	250,040
5 <sup>th</sup> Fiscal Year	125,709
Thereafter	0
<b>Total</b>	<b>\$ 4,089,432</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.37618526%  
Employer's proportionate share at MD 0.37845635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,709,915  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 57,331,152**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 95,811,186  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,569,033

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,134,328  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 153,876  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,676)

**Employer's Total Pension Expense/(Income)** **\$ 11,227,528**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,950,234	\$ 0
Changes of assumptions	\$ 13,329,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,545,827
Changes in proportionate share	\$ 454,116	\$ 96,699
Differences between employer contributions and employer's proportionate share of system contributions	\$ 50,250	\$ 476,276
Total (prior to post-MD contributions)	\$ 15,783,984	\$ 3,118,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,665,182

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,253,019
2 <sup>nd</sup> Fiscal Year	5,043,727
3 <sup>rd</sup> Fiscal Year	(658,060)
4 <sup>th</sup> Fiscal Year	686,587
5 <sup>th</sup> Fiscal Year	339,910
Thereafter	0
<b>Total</b>	<b>\$ 12,665,182</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02043034%  
Employer's proportionate share at MD 0.03054015%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,754,018  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,626,430**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,731,639  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,063,335

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 898,503  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 183,322  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (92,683)

**Employer's Total Pension Expense/(Income)** **\$ 989,142**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 157,377	\$ 0
Changes of assumptions	\$ 1,075,636	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 205,440
Changes in proportionate share	\$ 1,028,119	\$ 246,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,839	\$ 337,497
Total (prior to post-MD contributions)	\$ 2,276,971	\$ 789,801
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,487,170

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 673,384
2 <sup>nd</sup> Fiscal Year	524,187
3 <sup>rd</sup> Fiscal Year	42,977
4 <sup>th</sup> Fiscal Year	188,191
5 <sup>th</sup> Fiscal Year	58,433
Thereafter	0
<b>Total</b>	<b>\$ 1,487,170</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.36976841%  
Employer's proportionate share at MD 0.38230260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,844,921  
**Employer's proportionate share of system NPL/(A) at MD \$ 57,913,808**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 96,784,915
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,828,891

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,247,486
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 519,717
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,438

**Employer's Total Pension Expense/(Income) \$ 11,775,641**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,970,055	\$ 0
Changes of assumptions	\$ 13,464,851	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,571,700
Changes in proportionate share	\$ 1,952,479	\$ 92,989
Differences between employer contributions and employer's proportionate share of system contributions	\$ 127,349	\$ 262,004
Total (prior to post-MD contributions)	\$ 17,514,734	\$ 2,926,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,588,041

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 7,759,723
2 <sup>nd</sup> Fiscal Year	5,612,134
3 <sup>rd</sup> Fiscal Year	(179,511)
4 <sup>th</sup> Fiscal Year	1,002,414
5 <sup>th</sup> Fiscal Year	393,280
Thereafter	0
<b>Total</b>	<b>\$ 14,588,041</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05505168%  
Employer's proportionate share at MD 0.05154057%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,420,987  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 7,807,717**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,048,171  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,482,152

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,516,343  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (102,969)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,208

**Employer's Total Pension Expense/(Income)** **\$ 1,445,582**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 265,595	\$ 0
Changes of assumptions	\$ 1,815,279	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 346,707
Changes in proportionate share	\$ 99,160	\$ 437,020
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,624	\$ 16,788
Total (prior to post-MD contributions)	\$ 2,287,658	\$ 800,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,487,143

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 903,259
2 <sup>nd</sup> Fiscal Year	605,378
3 <sup>rd</sup> Fiscal Year	(113,026)
4 <sup>th</sup> Fiscal Year	55,981
5 <sup>th</sup> Fiscal Year	35,551
Thereafter	0
<b>Total</b>	<b>\$ 1,487,143</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03479999%  
Employer's proportionate share at MD 0.03003081%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,691,052  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,549,272**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,602,693  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,028,923

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 883,518  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,605)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,206)  
**Employer's Total Pension Expense/(Income)** **\$ 785,707**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 154,753	\$ 0
Changes of assumptions	\$ 1,057,697	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 202,013
Changes in proportionate share	\$ 144,819	\$ 436,219
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,696	\$ 114,384
Total (prior to post-MD contributions)	\$ 1,377,965	\$ 752,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 625,349

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 469,329
2 <sup>nd</sup> Fiscal Year	312,387
3 <sup>rd</sup> Fiscal Year	(124,635)
4 <sup>th</sup> Fiscal Year	(38,321)
5 <sup>th</sup> Fiscal Year	6,589
Thereafter	0
<b>Total</b>	<b>\$ 625,349</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.79423149%  
Employer's proportionate share at MD 0.81680344%

Employer's proportionate share of system NPL/(A) at prior MD \$ 107,062,705  
**Employer's proportionate share of system NPL/(A) at MD \$ 123,734,963**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 206,784,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,184,368

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,030,664
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,690,816)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 539,462

**Employer's Total Pension Expense/(Income) \$ 22,879,310**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,209,093	\$ 0
Changes of assumptions	\$ 28,768,144	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,494,532
Changes in proportionate share	\$ 1,865,432	\$ 5,463,265
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,002,167	\$ 288,095
Total (prior to post-MD contributions)	\$ 37,844,836	\$ 11,245,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,598,944

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,492,250
2 <sup>nd</sup> Fiscal Year	10,277,713
3 <sup>rd</sup> Fiscal Year	(1,173,079)
4 <sup>th</sup> Fiscal Year	2,129,469
5 <sup>th</sup> Fiscal Year	872,591
Thereafter	0
<b>Total</b>	<b>\$ 26,598,944</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.31832337%

Employer's proportionate share at MD 0.31518043%

Employer's proportionate share of system NPL/(A) at prior MD \$ 42,910,111

**Employer's proportionate share of system NPL/(A) at MD \$ 47,745,684**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 79,792,058

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,294,025

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,272,727

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (614,854)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 353,606

**Employer's Total Pension Expense/(Income) \$ 9,011,479**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,624,165	\$ 0
Changes of assumptions	\$ 11,100,781	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 2,120,178
Changes in proportionate share	\$ 0	\$ 1,546,897
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,145,767	\$ 74,080
Total (prior to post-MD contributions)	\$ 13,870,713	\$ 3,741,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,129,558

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,778,320
2 <sup>nd</sup> Fiscal Year	4,010,068
3 <sup>rd</sup> Fiscal Year	(554,411)
4 <sup>th</sup> Fiscal Year	609,123
5 <sup>th</sup> Fiscal Year	286,458
Thereafter	0
<b>Total</b>	<b>\$ 10,129,558</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04020844%

Employer's proportionate share at MD 0.04258651%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,420,113

**Employer's proportionate share of system NPL/(A) at MD \$ 6,451,295**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,781,333

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,877,203

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,252,911

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,165

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (98,943)

**Employer's Total Pension Expense/(Income) \$ 1,198,133**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219,454	\$ 0
Changes of assumptions	\$ 1,499,914	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 286,474
Changes in proportionate share	\$ 344,194	\$ 174,194
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,215	\$ 350,483
Total (prior to post-MD contributions)	\$ 2,069,777	\$ 811,151
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,258,626

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 753,790
2 <sup>nd</sup> Fiscal Year	525,969
3 <sup>rd</sup> Fiscal Year	(124,355)
4 <sup>th</sup> Fiscal Year	63,788
5 <sup>th</sup> Fiscal Year	39,434
Thereafter	0
<b>Total</b>	<b>\$ 1,258,626</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.70273021%

Employer's proportionate share at MD 0.84187808%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,728,298

**Employer's proportionate share of system NPL/(A) at MD \$ 127,533,440**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 213,132,473

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,878,445

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,768,369

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,958,027

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,337,822)

**Employer's Total Pension Expense/(Income) \$ 27,388,574**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,338,306	\$ 0
Changes of assumptions	\$ 29,651,283	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,663,205
Changes in proportionate share	\$ 17,783,979	\$ 45,733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,458	\$ 8,338,711
Total (prior to post-MD contributions)	\$ 51,845,026	\$ 14,047,649
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,797,377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 18,572,938
2 <sup>nd</sup> Fiscal Year	13,822,097
3 <sup>rd</sup> Fiscal Year	894,872
4 <sup>th</sup> Fiscal Year	3,405,020
5 <sup>th</sup> Fiscal Year	1,102,449
Thereafter	0
<b>Total</b>	<b>\$ 37,797,377</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08537178%  
Employer's proportionate share at MD 0.09679336%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,508,148  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 14,662,919**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,504,508  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,539,493

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,847,697  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,023  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (153,458)

**Employer's Total Pension Expense/(Income)** **\$ 2,709,262**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 498,789	\$ 0
Changes of assumptions	\$ 3,409,101	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 651,116
Changes in proportionate share	\$ 943,923	\$ 381,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,437	\$ 554,791
Total (prior to post-MD contributions)	\$ 4,870,250	\$ 1,587,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,282,699

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,707,614
2 <sup>nd</sup> Fiscal Year	1,243,485
3 <sup>rd</sup> Fiscal Year	(89,291)
4 <sup>th</sup> Fiscal Year	306,120
5 <sup>th</sup> Fiscal Year	114,770
Thereafter	0
<b>Total</b>	<b>\$ 3,282,699</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.51666941%

Employer's proportionate share at MD 0.50222617%

Employer's proportionate share of system NPL/(A) at prior MD \$ 69,647,232

**Employer's proportionate share of system NPL/(A) at MD \$ 76,080,650**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 127,145,139

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,931,093

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,775,683

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,378,223)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,219,148

**Employer's Total Pension Expense/(Income) \$ 13,616,608**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,588,036	\$ 0
Changes of assumptions	\$ 17,688,607	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,378,411
Changes in proportionate share	\$ 31,157	\$ 7,168,463
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,223,131	\$ 75,623
Total (prior to post-MD contributions)	\$ 23,530,931	\$ 10,622,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,908,434

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 8,237,895
2 <sup>nd</sup> Fiscal Year	5,215,126
3 <sup>rd</sup> Fiscal Year	(1,722,716)
4 <sup>th</sup> Fiscal Year	728,045
5 <sup>th</sup> Fiscal Year	450,083
Thereafter	0
<b>Total</b>	<b>\$ 12,908,434</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

**Employer's Total Pension Expense/(Income) \$ 0**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 0
2 <sup>nd</sup> Fiscal Year	0
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 0</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00504501%  
Employer's proportionate share at MD 0.00684238%

Employer's proportionate share of system NPL/(A) at prior MD \$ 680,069  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,036,530**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,732,238  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 462,281

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 201,305  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,552)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,359

**Employer's Total Pension Expense/(Income)** **\$ 164,112**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,260	\$ 0
Changes of assumptions	\$ 240,991	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,028
Changes in proportionate share	\$ 148,541	\$ 230,996
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,390	\$ 7,925
Total (prior to post-MD contributions)	\$ 502,182	\$ 284,949
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 217,233

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 93,317
2 <sup>nd</sup> Fiscal Year	65,039
3 <sup>rd</sup> Fiscal Year	(3,110)
4 <sup>th</sup> Fiscal Year	47,585
5 <sup>th</sup> Fiscal Year	14,402
Thereafter	0
<b>Total</b>	<b>\$ 217,233</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03644586%

Employer's proportionate share at MD 0.03489225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,912,916

**Employer's proportionate share of system NPL/(A) at MD \$ 5,285,716**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,833,431

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,357,369

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,026,543

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 65,336

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (193,958)

**Employer's Total Pension Expense/(Income) \$ 897,921**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 179,804	\$ 0
Changes of assumptions	\$ 1,228,919	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 234,716
Changes in proportionate share	\$ 257,369	\$ 134,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 635,149
Total (prior to post-MD contributions)	\$ 1,666,092	\$ 1,003,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 662,154

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 536,599
2 <sup>nd</sup> Fiscal Year	347,399
3 <sup>rd</sup> Fiscal Year	(186,863)
4 <sup>th</sup> Fiscal Year	(46,303)
5 <sup>th</sup> Fiscal Year	11,323
Thereafter	0
<b>Total</b>	<b>\$ 662,154</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.07460364%  
Employer's proportionate share at MD 0.07329552%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,056,599  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 11,103,306**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,555,722  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,951,946

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,156,382  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (297,410)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 156,972

**Employer's Total Pension Expense/(Income)** **\$ 2,015,944**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 377,701	\$ 0
Changes of assumptions	\$ 2,581,498	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 493,050
Changes in proportionate share	\$ 0	\$ 886,363
Differences between employer contributions and employer's proportionate share of system contributions	\$ 454,961	\$ 0
Total (prior to post-MD contributions)	\$ 3,414,160	\$ 1,379,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,034,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,244,068
2 <sup>nd</sup> Fiscal Year	822,754
3 <sup>rd</sup> Fiscal Year	(221,229)
4 <sup>th</sup> Fiscal Year	120,751
5 <sup>th</sup> Fiscal Year	68,402
Thereafter	0
<b>Total</b>	<b>\$ 2,034,747</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04506986%

Employer's proportionate share at MD 0.07198569%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,075,434

**Employer's proportionate share of system NPL/(A) at MD \$ 10,904,884**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,224,121

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,863,453

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,117,846

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,145,822

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (332,834)

**Employer's Total Pension Expense/(Income) \$ 2,930,834**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 370,952	\$ 0
Changes of assumptions	\$ 2,535,365	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 484,238
Changes in proportionate share	\$ 3,894,856	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,218,079
Total (prior to post-MD contributions)	\$ 6,801,173	\$ 1,702,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,098,856

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,181,117
2 <sup>nd</sup> Fiscal Year	1,776,968
3 <sup>rd</sup> Fiscal Year	487,661
4 <sup>th</sup> Fiscal Year	521,583
5 <sup>th</sup> Fiscal Year	131,525
Thereafter	0
<b>Total</b>	<b>\$ 5,098,856</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.52578290%  
Employer's proportionate share at MD 0.55925445%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,875,734  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 84,719,683**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 141,582,596  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,784,002

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,453,476  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 479,705  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,063,448)

**Employer's Total Pension Expense/(Income)** **\$ 15,869,733**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,881,910	\$ 0
Changes of assumptions	\$ 19,697,165	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 3,762,033
Changes in proportionate share	\$ 2,872,609	\$ 610,623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,054,869
Total (prior to post-MD contributions)	\$ 25,451,684	\$ 7,427,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,024,159

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 10,111,629
2 <sup>nd</sup> Fiscal Year	7,158,441
3 <sup>rd</sup> Fiscal Year	(1,016,273)
4 <sup>th</sup> Fiscal Year	1,213,350
5 <sup>th</sup> Fiscal Year	557,013
Thereafter	0
<b>Total</b>	<b>\$ 18,024,159</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.15645220%  
Employer's proportionate share at MD 0.19207167%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,089,816  
**Employer's proportionate share of system NPL/(A) at MD \$ 29,096,328**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,625,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,976,627

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,650,821
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,154,638
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (727,698)

**Employer's Total Pension Expense/(Income) \$ 6,077,761**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 989,770	\$ 0
Changes of assumptions	\$ 6,764,841	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,292,041
Changes in proportionate share	\$ 5,079,328	\$ 346,883
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,018	\$ 2,966,610
Total (prior to post-MD contributions)	\$ 12,987,957	\$ 4,605,534
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,382,423

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,072,503
2 <sup>nd</sup> Fiscal Year	3,072,637
3 <sup>rd</sup> Fiscal Year	256,271
4 <sup>th</sup> Fiscal Year	745,857
5 <sup>th</sup> Fiscal Year	235,154
Thereafter	0
<b>Total</b>	<b>\$ 8,382,423</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07804980%

Employer's proportionate share at MD 0.08769781%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,521,143

**Employer's proportionate share of system NPL/(A) at MD \$ 13,285,063**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,201,850

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,924,985

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,580,103

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 490,267

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (360,663)

**Employer's Total Pension Expense/(Income) \$ 2,709,707**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 451,918	\$ 0
Changes of assumptions	\$ 3,088,752	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 589,932
Changes in proportionate share	\$ 1,533,827	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,857	\$ 1,156,824
Total (prior to post-MD contributions)	\$ 5,093,354	\$ 1,746,756
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,346,598

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,811,405
2 <sup>nd</sup> Fiscal Year	1,325,328
3 <sup>rd</sup> Fiscal Year	(92,564)
4 <sup>th</sup> Fiscal Year	210,708
5 <sup>th</sup> Fiscal Year	91,722
Thereafter	0
<b>Total</b>	<b>\$ 3,346,598</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.04947276%  
Employer's proportionate share at MD 0.05615941%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,668,947  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,507,411**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,217,491
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,794,207

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,652,231
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 176,742
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (260,344)

**Employer's Total Pension Expense/(Income) \$ 1,568,629**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 289,397	\$ 0
Changes of assumptions	\$ 1,977,957	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 377,777
Changes in proportionate share	\$ 890,008	\$ 250,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,733	\$ 995,501
Total (prior to post-MD contributions)	\$ 3,191,095	\$ 1,623,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,567,413

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 978,925
2 <sup>nd</sup> Fiscal Year	671,764
3 <sup>rd</sup> Fiscal Year	(205,095)
4 <sup>th</sup> Fiscal Year	69,723
5 <sup>th</sup> Fiscal Year	52,095
Thereafter	0
<b>Total</b>	<b>\$ 1,567,413</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03432688%  
Employer's proportionate share at MD 0.03251111%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,627,276  
**Employer's proportionate share of system NPL/(A) at MD \$ 4,925,005**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,230,614
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,196,495

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 956,489
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (140,898)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,936

**Employer's Total Pension Expense/(Income) \$ 830,527**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 167,534	\$ 0
Changes of assumptions	\$ 1,145,054	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 218,698
Changes in proportionate share	\$ 33,796	\$ 494,362
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,203	\$ 19,520
Total (prior to post-MD contributions)	\$ 1,409,587	\$ 732,580
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 677,007

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 488,127
2 <sup>nd</sup> Fiscal Year	293,771
3 <sup>rd</sup> Fiscal Year	(144,999)
4 <sup>th</sup> Fiscal Year	17,212
5 <sup>th</sup> Fiscal Year	22,896
Thereafter	0
<b>Total</b>	<b>\$ 677,007</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02063458%  
Employer's proportionate share at MD 0.01839277%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,781,549  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,786,262**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,656,371  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,242,641

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 541,122  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,076)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,337

**Employer's Total Pension Expense/(Income)** **\$ 413,383**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,780	\$ 0
Changes of assumptions	\$ 647,801	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 123,726
Changes in proportionate share	\$ 0	\$ 403,312
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,867	\$ 11,172
Total (prior to post-MD contributions)	\$ 798,448	\$ 538,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 260,238

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 227,030
2 <sup>nd</sup> Fiscal Year	146,785
3 <sup>rd</sup> Fiscal Year	(104,930)
4 <sup>th</sup> Fiscal Year	(16,615)
5 <sup>th</sup> Fiscal Year	7,968
Thereafter	0
<b>Total</b>	<b>\$ 260,238</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.24404680%  
Employer's proportionate share at MD 0.24852676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,897,601  
**Employer's proportionate share of system NPL/(A) at MD \$ 37,648,531**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,917,807
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,790,811

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,311,751
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,379
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,333

**Employer's Total Pension Expense/(Income) \$ 7,424,463**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,280,690	\$ 0
Changes of assumptions	\$ 8,753,212	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,671,808
Changes in proportionate share	\$ 459,262	\$ 151,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 348,305	\$ 254,114
Total (prior to post-MD contributions)	\$ 10,841,469	\$ 2,077,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,763,770

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,796,885
2 <sup>nd</sup> Fiscal Year	3,404,104
3 <sup>rd</sup> Fiscal Year	(283,974)
4 <sup>th</sup> Fiscal Year	595,045
5 <sup>th</sup> Fiscal Year	251,711
Thereafter	0
<b>Total</b>	<b>\$ 8,763,770</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.26393540%  
Employer's proportionate share at MD 0.27281717%

Employer's proportionate share of system NPL/(A) at prior MD \$ 35,578,592  
**Employer's proportionate share of system NPL/(A) at MD \$ 41,328,208**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,067,243
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,431,905

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,026,384
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (833,816)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 546,931

**Employer's Total Pension Expense/(Income) \$ 7,739,499**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,405,862	\$ 0
Changes of assumptions	\$ 9,608,730	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,835,206
Changes in proportionate share	\$ 734,023	\$ 2,390,593
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,609,680	\$ 83,403
Total (prior to post-MD contributions)	\$ 13,358,295	\$ 4,309,202
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,049,093

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,847,397
2 <sup>nd</sup> Fiscal Year	3,349,616
3 <sup>rd</sup> Fiscal Year	(261,454)
4 <sup>th</sup> Fiscal Year	811,373
5 <sup>th</sup> Fiscal Year	302,161
Thereafter	0
<b>Total</b>	<b>\$ 9,049,093</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02785234%  
Employer's proportionate share at MD 0.02721904%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,754,506  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,123,326**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,890,857  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,838,956

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 800,794  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,700)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,890)

**Employer's Total Pension Expense/(Income)** **\$ 735,204**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 140,263	\$ 0
Changes of assumptions	\$ 958,665	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 183,099
Changes in proportionate share	\$ 106,685	\$ 190,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,891	\$ 74,979
Total (prior to post-MD contributions)	\$ 1,209,504	\$ 448,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 760,578

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 451,914
2 <sup>nd</sup> Fiscal Year	310,159
3 <sup>rd</sup> Fiscal Year	(54,170)
4 <sup>th</sup> Fiscal Year	33,526
5 <sup>th</sup> Fiscal Year	19,149
Thereafter	0
<b>Total</b>	<b>\$ 760,578</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 1.17474591%  
Employer's proportionate share at MD 1.24558859%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,356,193  
**Employer's proportionate share of system NPL/(A) at MD \$ 188,690,265**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 315,337,081
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,153,684

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,645,684
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,833,238
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,363,622

**Employer's Total Pension Expense/(Income) \$ 44,842,544**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,418,679	\$ 0
Changes of assumptions	\$ 43,870,128	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 8,378,914
Changes in proportionate share	\$ 10,851,982	\$ 1,843,952
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,897,703	\$ 3,997,833
Total (prior to post-MD contributions)	\$ 72,038,492	\$ 14,220,699
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,817,793

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 31,995,372
2 <sup>nd</sup> Fiscal Year	21,310,170
3 <sup>rd</sup> Fiscal Year	(239,888)
4 <sup>th</sup> Fiscal Year	3,448,716
5 <sup>th</sup> Fiscal Year	1,303,423
Thereafter	0
<b>Total</b>	<b>\$ 57,817,793</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.08589820%  
Employer's proportionate share at MD 0.09207820%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,579,110  
**Employer's proportionate share of system NPL/(A) at MD \$ 13,948,634**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,310,803
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,220,930

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,708,975
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 315,856
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (473,532)

**Employer's Total Pension Expense/(Income) \$ 2,551,299**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 474,491	\$ 0
Changes of assumptions	\$ 3,243,031	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 619,398
Changes in proportionate share	\$ 1,287,729	\$ 111,358
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,030	\$ 1,516,182
Total (prior to post-MD contributions)	\$ 5,006,281	\$ 2,246,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,759,343

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,613,729
2 <sup>nd</sup> Fiscal Year	1,176,168
3 <sup>rd</sup> Fiscal Year	(188,908)
4 <sup>th</sup> Fiscal Year	93,612
5 <sup>th</sup> Fiscal Year	64,741
Thereafter	0
<b>Total</b>	<b>\$ 2,759,343</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.06574522%  
Employer's proportionate share at MD 0.06114413%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,862,481  
**Employer's proportionate share of system NPL/(A) at MD \$ 9,262,530**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,479,438
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,130,982

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,798,883
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (320,426)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 51,755

**Employer's Total Pension Expense/(Income) \$ 1,530,212**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 315,084	\$ 0
Changes of assumptions	\$ 2,153,521	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 411,309
Changes in proportionate share	\$ 966	\$ 1,016,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 283,971	\$ 31,413
Total (prior to post-MD contributions)	\$ 2,753,542	\$ 1,458,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,294,696

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 901,275
2 <sup>nd</sup> Fiscal Year	577,787
3 <sup>rd</sup> Fiscal Year	(258,606)
4 <sup>th</sup> Fiscal Year	31,691
5 <sup>th</sup> Fiscal Year	42,549
Thereafter	0
<b>Total</b>	<b>\$ 1,294,696</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02215069%  
Employer's proportionate share at MD 0.02121584%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,985,921  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,213,920**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,371,068  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,433,371

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 624,178  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,860)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,462

**Employer's Total Pension Expense/(Income)** **\$ 565,780**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,328	\$ 0
Changes of assumptions	\$ 747,230	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 142,716
Changes in proportionate share	\$ 3,505	\$ 281,936
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134,462	\$ 6,188
Total (prior to post-MD contributions)	\$ 994,525	\$ 430,840
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 563,685

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 346,619
2 <sup>nd</sup> Fiscal Year	230,200
3 <sup>rd</sup> Fiscal Year	(63,647)
4 <sup>th</sup> Fiscal Year	31,937
5 <sup>th</sup> Fiscal Year	18,576
Thereafter	0
<b>Total</b>	<b>\$ 563,685</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.27919925%

Employer's proportionate share at MD 0.26788650%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,636,164

**Employer's proportionate share of system NPL/(A) at MD \$ 40,581,276**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 67,818,979

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,098,782

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,881,322

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,427,395)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 542,289

**Employer's Total Pension Expense/(Income) \$ 6,996,216**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,380,454	\$ 0
Changes of assumptions	\$ 9,435,070	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 1,802,038
Changes in proportionate share	\$ 0	\$ 4,311,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,743,854	\$ 21,773
Total (prior to post-MD contributions)	\$ 12,559,378	\$ 6,134,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,424,438

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 4,188,820
2 <sup>nd</sup> Fiscal Year	2,682,349
3 <sup>rd</sup> Fiscal Year	(1,001,247)
4 <sup>th</sup> Fiscal Year	325,605
5 <sup>th</sup> Fiscal Year	228,911
Thereafter	0
<b>Total</b>	<b>\$ 6,424,438</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03807531%  
Employer's proportionate share at MD 0.03629858%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,132,566  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 5,498,757**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,189,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,452,382

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,067,918
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (153,715)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 78,535

**Employer's Total Pension Expense/(Income)** **\$ 992,738**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,051	\$ 0
Changes of assumptions	\$ 1,278,451	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 244,176
Changes in proportionate share	\$ 0	\$ 457,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 227,419	\$ 0
Total (prior to post-MD contributions)	\$ 1,692,921	\$ 701,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 991,010

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 610,582
2 <sup>nd</sup> Fiscal Year	408,785
3 <sup>rd</sup> Fiscal Year	(108,285)
4 <sup>th</sup> Fiscal Year	49,065
5 <sup>th</sup> Fiscal Year	30,862
Thereafter	0
<b>Total</b>	<b>\$ 991,010</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.05697926%  
Employer's proportionate share at MD 0.05498179%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,680,826  
**Employer's proportionate share of system NPL/(A) at MD \$ 8,329,017**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,919,361
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,714,646

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,617,585
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (318,463)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 85,159

**Employer's Total Pension Expense/(Income) \$ 1,384,281**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 283,328	\$ 0
Changes of assumptions	\$ 1,936,481	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 369,855
Changes in proportionate share	\$ 0	\$ 902,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 335,465	\$ 21,868
Total (prior to post-MD contributions)	\$ 2,555,274	\$ 1,293,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,261,501

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 809,564
2 <sup>nd</sup> Fiscal Year	508,903
3 <sup>rd</sup> Fiscal Year	(191,299)
4 <sup>th</sup> Fiscal Year	85,213
5 <sup>th</sup> Fiscal Year	49,119
Thereafter	0
<b>Total</b>	<b>\$ 1,261,501</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00253520%  
Employer's proportionate share at MD 0.00233513%

Employer's proportionate share of system NPL/(A) at prior MD \$ 341,746  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 353,741**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 591,169  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,765

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,700  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,559)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,136

**Employer's Total Pension Expense/(Income)** **\$ 63,277**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,033	\$ 0
Changes of assumptions	\$ 82,244	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 15,708
Changes in proportionate share	\$ 1,295	\$ 32,878
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,830	\$ 1,475
Total (prior to post-MD contributions)	\$ 110,402	\$ 50,061
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60,341

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 38,644
2 <sup>nd</sup> Fiscal Year	25,131
3 <sup>rd</sup> Fiscal Year	(6,711)
4 <sup>th</sup> Fiscal Year	1,772
5 <sup>th</sup> Fiscal Year	1,505
Thereafter	0
<b>Total</b>	<b>\$ 60,341</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01094288%  
Employer's proportionate share at MD 0.01128584%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,475,104  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,709,656**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,857,158  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 762,487

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 332,034  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,448)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,275

**Employer's Total Pension Expense/(Income)** **\$ 329,861**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,157	\$ 0
Changes of assumptions	\$ 397,492	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 75,918
Changes in proportionate share	\$ 29,479	\$ 89,485
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,461	\$ 0
Total (prior to post-MD contributions)	\$ 545,589	\$ 165,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 380,186

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 211,326
2 <sup>nd</sup> Fiscal Year	145,780
3 <sup>rd</sup> Fiscal Year	(19,134)
4 <sup>th</sup> Fiscal Year	29,670
5 <sup>th</sup> Fiscal Year	12,544
Thereafter	0
<b>Total</b>	<b>\$ 380,186</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00265042%  
Employer's proportionate share at MD 0.00478946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 357,278  
**Employer's proportionate share of system NPL/(A) at MD \$ 725,540**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,212,515
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 323,583

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,908
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,334
  - 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) \$ 135,140**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,681	\$ 0
Changes of assumptions	\$ 168,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,218
Changes in proportionate share	\$ 176,778	\$ 51,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,111	\$ 30,457
Total (prior to post-MD contributions)	\$ 375,257	\$ 113,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 261,319

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 90,084
2 <sup>nd</sup> Fiscal Year	87,004
3 <sup>rd</sup> Fiscal Year	27,426
4 <sup>th</sup> Fiscal Year	45,186
5 <sup>th</sup> Fiscal Year	11,618
Thereafter	0
<b>Total</b>	<b>\$ 261,319</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00642702%

Employer's proportionate share at MD 0.00303634%

Employer's proportionate share of system NPL/(A) at prior MD \$ 866,365

**Employer's proportionate share of system NPL/(A) at MD \$ 459,966**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 768,689

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 205,139

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,330

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (66,594)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,247

**Employer's Total Pension Expense/(Income) \$ 37,983**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,647	\$ 0
Changes of assumptions	\$ 106,941	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 20,425
Changes in proportionate share	\$ 60,943	\$ 342,838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,145	\$ 689
Total (prior to post-MD contributions)	\$ 228,676	\$ 363,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (135,276)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 6,475
2 <sup>nd</sup> Fiscal Year	(5,975)
3 <sup>rd</sup> Fiscal Year	(68,819)
4 <sup>th</sup> Fiscal Year	(57,790)
5 <sup>th</sup> Fiscal Year	(9,168)
Thereafter	0
<b>Total</b>	<b>\$ -135,276</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00547733%

Employer's proportionate share at MD 0.00335603%

Employer's proportionate share of system NPL/(A) at prior MD \$ 738,346

**Employer's proportionate share of system NPL/(A) at MD \$ 508,394**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 849,623

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 226,738

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,736

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,031)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,899

**Employer's Total Pension Expense/(Income) \$ 96,604**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,294	\$ 0
Changes of assumptions	\$ 118,201	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 22,576
Changes in proportionate share	\$ 139,644	\$ 186,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,455	\$ 12,337
Total (prior to post-MD contributions)	\$ 291,594	\$ 220,932
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,662

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 62,004
2 <sup>nd</sup> Fiscal Year	46,546
3 <sup>rd</sup> Fiscal Year	(7,740)
4 <sup>th</sup> Fiscal Year	(24,733)
5 <sup>th</sup> Fiscal Year	(5,414)
Thereafter	0
<b>Total</b>	<b>\$ 70,662</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00863658%  
Employer's proportionate share at MD 0.00864284%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,164,214  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,309,276**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,188,048  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 583,922

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 254,276  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,431)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,430

**Employer's Total Pension Expense/(Income)** **\$ 251,275**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,538	\$ 0
Changes of assumptions	\$ 304,404	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,139
Changes in proportionate share	\$ 2,321	\$ 51,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,517	\$ 1,485
Total (prior to post-MD contributions)	\$ 406,780	\$ 111,028
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 295,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 160,510
2 <sup>nd</sup> Fiscal Year	110,729
3 <sup>rd</sup> Fiscal Year	(7,265)
4 <sup>th</sup> Fiscal Year	23,014
5 <sup>th</sup> Fiscal Year	8,763
Thereafter	0
<b>Total</b>	<b>\$ 295,752</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57

**Employer's Total Pension Expense/(Income) \$ 57**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81	\$ 0
Total (prior to post-MD contributions)	\$ 81	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 81

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 57
2 <sup>nd</sup> Fiscal Year	24
3 <sup>rd</sup> Fiscal Year	0
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ 81</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01150498%  
Employer's proportionate share at MD 0.01017924%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,550,876  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,542,021**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,577,008  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 687,724

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 299,477  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,120)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,234

**Employer's Total Pension Expense/(Income)** **\$ 298,591**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,455	\$ 0
Changes of assumptions	\$ 358,517	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,474
Changes in proportionate share	\$ 19,165	\$ 160,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 86,334	\$ 0
Total (prior to post-MD contributions)	\$ 516,471	\$ 229,026
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 287,445

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 188,777
2 <sup>nd</sup> Fiscal Year	117,558
3 <sup>rd</sup> Fiscal Year	(29,989)
4 <sup>th</sup> Fiscal Year	5,111
5 <sup>th</sup> Fiscal Year	5,987
Thereafter	0
<b>Total</b>	<b>\$ 287,445</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,499)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,469)

**Employer's Total Pension Expense/(Income) \$ (178,968)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 506	\$ 545,523
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,038	\$ 32,118
Total (prior to post-MD contributions)	\$ 1,544	\$ 577,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (576,097)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (179,662)
2 <sup>nd</sup> Fiscal Year	(180,557)
3 <sup>rd</sup> Fiscal Year	(167,356)
4 <sup>th</sup> Fiscal Year	(48,522)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -576,097</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00122586%  
Employer's proportionate share at MD 0.00067869%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,246  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 102,813**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 171,819  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,853

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,967  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,792)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 288

**Employer's Total Pension Expense/(Income)** **\$ 18,463**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,497	\$ 0
Changes of assumptions	\$ 23,904	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 4,565
Changes in proportionate share	\$ 33,029	\$ 47,116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,500	\$ 3,188
Total (prior to post-MD contributions)	\$ 64,930	\$ 54,869
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,061

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 11,619
2 <sup>nd</sup> Fiscal Year	8,563
3 <sup>rd</sup> Fiscal Year	(2,326)
4 <sup>th</sup> Fiscal Year	(6,368)
5 <sup>th</sup> Fiscal Year	(1,427)
Thereafter	0
<b>Total</b>	<b>\$ 10,061</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01806038%

Employer's proportionate share at MD 0.02032857%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,434,546

**Employer's proportionate share of system NPL/(A) at MD \$ 3,079,511**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,146,444

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,373,426

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 598,074

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 96,523

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57,304

**Employer's Total Pension Expense/(Income) \$ 751,901**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,756	\$ 0
Changes of assumptions	\$ 715,980	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 136,748
Changes in proportionate share	\$ 342,750	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 169,998	\$ 0
Total (prior to post-MD contributions)	\$ 1,333,484	\$ 136,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,196,736

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 537,762
2 <sup>nd</sup> Fiscal Year	416,144
3 <sup>rd</sup> Fiscal Year	94,841
4 <sup>th</sup> Fiscal Year	117,382
5 <sup>th</sup> Fiscal Year	30,608
Thereafter	0
<b>Total</b>	<b>\$ 1,196,736</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01105715%  
Employer's proportionate share at MD 0.01303377%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,490,508  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,974,444**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,299,670  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 880,579

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 383,458  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,883  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,651

**Employer's Total Pension Expense/(Income)** **\$ 435,992**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,165	\$ 0
Changes of assumptions	\$ 459,055	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 87,676
Changes in proportionate share	\$ 223,419	\$ 37,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,319	\$ 3,239
Total (prior to post-MD contributions)	\$ 787,958	\$ 128,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 659,596

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 300,044
2 <sup>nd</sup> Fiscal Year	227,689
3 <sup>rd</sup> Fiscal Year	41,644
4 <sup>th</sup> Fiscal Year	70,858
5 <sup>th</sup> Fiscal Year	19,360
Thereafter	0
<b>Total</b>	<b>\$ 659,596</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01300797%  
Employer's proportionate share at MD 0.01251391%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,753,479  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,895,693**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,168,060
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 845,457

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 368,164
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,721)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,496

**Employer's Total Pension Expense/(Income)** **\$ 372,939**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 64,486	\$ 0
Changes of assumptions	\$ 440,745	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 84,179
Changes in proportionate share	\$ 2,637	\$ 74,360
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,282	\$ 0
Total (prior to post-MD contributions)	\$ 602,150	\$ 158,539
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 443,611

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 242,329
2 <sup>nd</sup> Fiscal Year	174,098
3 <sup>rd</sup> Fiscal Year	(9,669)
4 <sup>th</sup> Fiscal Year	25,838
5 <sup>th</sup> Fiscal Year	11,013
Thereafter	0
<b>Total</b>	<b>\$ 443,611</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03452118%  
Employer's proportionate share at MD 0.04092282%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,653,468  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,199,268**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,360,148  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,764,802

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,203,965  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 91,044  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 163,546

**Employer's Total Pension Expense/(Income)** **\$ 1,458,555**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 210,881	\$ 0
Changes of assumptions	\$ 1,441,318	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 275,283
Changes in proportionate share	\$ 2,007,653	\$ 1,106,812
Differences between employer contributions and employer's proportionate share of system contributions	\$ 454,037	\$ 1,428
Total (prior to post-MD contributions)	\$ 4,113,889	\$ 1,383,523
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,730,366

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,027,260
2 <sup>nd</sup> Fiscal Year	793,185
3 <sup>rd</sup> Fiscal Year	458,850
4 <sup>th</sup> Fiscal Year	382,010
5 <sup>th</sup> Fiscal Year	69,061
Thereafter	0
<b>Total</b>	<b>\$ 2,730,366</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01746296%

Employer's proportionate share at MD 0.01416588%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,354,014

**Employer's proportionate share of system NPL/(A) at MD \$ 2,145,944**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,586,278

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 957,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 416,766

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,462)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,713

**Employer's Total Pension Expense/(Income) \$ 448,017**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,999	\$ 0
Changes of assumptions	\$ 498,928	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 95,292
Changes in proportionate share	\$ 274,166	\$ 337,682
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,018	\$ 23,377
Total (prior to post-MD contributions)	\$ 934,111	\$ 456,351
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 477,760

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 298,460
2 <sup>nd</sup> Fiscal Year	202,504
3 <sup>rd</sup> Fiscal Year	(5,285)
4 <sup>th</sup> Fiscal Year	(16,442)
5 <sup>th</sup> Fiscal Year	(1,478)
Thereafter	0
<b>Total</b>	<b>\$ 477,760</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00450814%  
Employer's proportionate share at MD 0.00500801%

Employer's proportionate share of system NPL/(A) at prior MD	\$	607,699
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>758,648</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	1,267,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	338,348

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	147,338
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	32,383
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	10,280

**Employer's Total Pension Expense/(Income) \$ 190,001**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,807	\$ 0
Changes of assumptions	\$ 176,384	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,688
Changes in proportionate share	\$ 139,690	\$ 22,193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,254	\$ 1,529
Total (prior to post-MD contributions)	\$ 371,135	\$ 57,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 313,725

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 137,143
2 <sup>nd</sup> Fiscal Year	106,152
3 <sup>rd</sup> Fiscal Year	33,640
4 <sup>th</sup> Fiscal Year	30,067
5 <sup>th</sup> Fiscal Year	6,723
Thereafter	0
<b>Total</b>	<b>\$ 313,725</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01018091%  
Employer's proportionate share at MD 0.00967488%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,372,391  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,465,617**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,449,323  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 653,648

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 284,639  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,728)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,767

**Employer's Total Pension Expense/(Income)** **\$ 238,678**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,856	\$ 0
Changes of assumptions	\$ 340,753	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,082
Changes in proportionate share	\$ 0	\$ 135,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,828	\$ 3,683
Total (prior to post-MD contributions)	\$ 414,437	\$ 204,180
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 210,257

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 139,830
2 <sup>nd</sup> Fiscal Year	88,741
3 <sup>rd</sup> Fiscal Year	(34,328)
4 <sup>th</sup> Fiscal Year	9,056
5 <sup>th</sup> Fiscal Year	6,959
Thereafter	0
<b>Total</b>	<b>\$ 210,257</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00346998%

Employer's proportionate share at MD 0.00386165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 467,755

**Employer's proportionate share of system NPL/(A) at MD \$ 584,989**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 977,627

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 260,898

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,611

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,507)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,656

**Employer's Total Pension Expense/(Income) \$ 99,760**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,900	\$ 0
Changes of assumptions	\$ 136,009	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,977
Changes in proportionate share	\$ 36,777	\$ 80,976
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,774	\$ 3,550
Total (prior to post-MD contributions)	\$ 219,460	\$ 110,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108,957

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 58,622
2 <sup>nd</sup> Fiscal Year	35,191
3 <sup>rd</sup> Fiscal Year	(5,836)
4 <sup>th</sup> Fiscal Year	15,725
5 <sup>th</sup> Fiscal Year	5,254
Thereafter	0
<b>Total</b>	<b>\$ 108,957</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4374: Ione School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02213493%  
Employer's proportionate share at MD 0.01930887%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,983,797  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,925,039**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,888,294  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,304,534

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 568,074  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,351)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,180

**Employer's Total Pension Expense/(Income)** **\$ 509,903**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 99,501	\$ 0
Changes of assumptions	\$ 680,066	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 129,888
Changes in proportionate share	\$ 8,015	\$ 310,404
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,866	\$ 13,399
Total (prior to post-MD contributions)	\$ 861,448	\$ 453,691
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 407,757

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 306,553
2 <sup>nd</sup> Fiscal Year	197,076
3 <sup>rd</sup> Fiscal Year	(87,071)
4 <sup>th</sup> Fiscal Year	(16,001)
5 <sup>th</sup> Fiscal Year	7,199
Thereafter	0
<b>Total</b>	<b>\$ 407,757</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00949846%  
Employer's proportionate share at MD 0.00887656%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,280,396  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,344,682**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,247,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 599,713

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 261,152
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,715)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,884

**Employer's Total Pension Expense/(Income) \$ 219,321**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,742	\$ 0
Changes of assumptions	\$ 312,636	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,711
Changes in proportionate share	\$ 10,416	\$ 208,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,212	\$ 5,555
Total (prior to post-MD contributions)	\$ 448,006	\$ 274,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 173,778

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 126,716
2 <sup>nd</sup> Fiscal Year	74,564
3 <sup>rd</sup> Fiscal Year	(42,723)
4 <sup>th</sup> Fiscal Year	7,890
5 <sup>th</sup> Fiscal Year	7,330
Thereafter	0
<b>Total</b>	<b>\$ 173,778</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01383150%  
Employer's proportionate share at MD 0.01444559%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,864,491  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,188,317**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,657,090  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 975,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 424,995  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,498)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,945

**Employer's Total Pension Expense/(Income)** **\$ 412,442**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,440	\$ 0
Changes of assumptions	\$ 508,779	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 97,174
Changes in proportionate share	\$ 50,751	\$ 133,166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93,622	\$ 2,445
Total (prior to post-MD contributions)	\$ 727,592	\$ 232,785
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 494,807

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 263,310
2 <sup>nd</sup> Fiscal Year	189,621
3 <sup>rd</sup> Fiscal Year	(20,917)
4 <sup>th</sup> Fiscal Year	44,928
5 <sup>th</sup> Fiscal Year	17,866
Thereafter	0
<b>Total</b>	<b>\$ 494,807</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00816704%  
Employer's proportionate share at MD 0.01075270%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,100,920  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,628,892**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,722,187  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 726,467

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 316,348  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (240)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,348  
**Employer's Total Pension Expense/(Income)** **\$ 327,456**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,410	\$ 0
Changes of assumptions	\$ 378,714	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 72,332
Changes in proportionate share	\$ 213,689	\$ 150,684
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,455	\$ 8,461
Total (prior to post-MD contributions)	\$ 714,268	\$ 231,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 482,791

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 216,438
2 <sup>nd</sup> Fiscal Year	161,177
3 <sup>rd</sup> Fiscal Year	14,079
4 <sup>th</sup> Fiscal Year	70,200
5 <sup>th</sup> Fiscal Year	20,896
Thereafter	0
<b>Total</b>	<b>\$ 482,791</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01322537%

Employer's proportionate share at MD 0.01011599%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,782,785

**Employer's proportionate share of system NPL/(A) at MD \$ 1,532,439**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,560,995

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 683,450

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 297,616

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,330)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,277

**Employer's Total Pension Expense/(Income) \$ 228,563**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,129	\$ 0
Changes of assumptions	\$ 356,289	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,049
Changes in proportionate share	\$ 3,954	\$ 290,879
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,608	\$ 2,656
Total (prior to post-MD contributions)	\$ 439,980	\$ 361,584
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 78,396

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 124,981
2 <sup>nd</sup> Fiscal Year	74,296
3 <sup>rd</sup> Fiscal Year	(76,672)
4 <sup>th</sup> Fiscal Year	(41,357)
5 <sup>th</sup> Fiscal Year	(2,852)
Thereafter	0
<b>Total</b>	<b>\$ 78,396</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00524100%  
Employer's proportionate share at MD 0.00770403%

Employer's proportionate share of system NPL/(A) at prior MD \$ 706,489  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,167,059**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,950,376  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 520,495

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 226,655  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,731  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,580

**Employer's Total Pension Expense/(Income)** **\$ 240,966**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,700	\$ 0
Changes of assumptions	\$ 271,339	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,824
Changes in proportionate share	\$ 208,417	\$ 118,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,417	\$ 10,551
Total (prior to post-MD contributions)	\$ 535,873	\$ 180,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 355,379

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 159,844
2 <sup>nd</sup> Fiscal Year	114,294
3 <sup>rd</sup> Fiscal Year	10,104
4 <sup>th</sup> Fiscal Year	54,963
5 <sup>th</sup> Fiscal Year	16,174
Thereafter	0
<b>Total</b>	<b>\$ 355,379</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.13883269%  
Employer's proportionate share at MD 0.14383832%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,714,699  
**Employer's proportionate share of system NPL/(A) at MD \$ 21,789,611**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,414,556
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,717,915

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,231,777
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 53,514
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 154,171

**Employer's Total Pension Expense/(Income) \$ 4,439,462**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 741,217	\$ 0
Changes of assumptions	\$ 5,066,043	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 967,582
Changes in proportionate share	\$ 500,974	\$ 153,937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 700,327	\$ 649,502
Total (prior to post-MD contributions)	\$ 7,008,561	\$ 1,771,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,237,540

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,931,933
2 <sup>nd</sup> Fiscal Year	2,141,782
3 <sup>rd</sup> Fiscal Year	(211,381)
4 <sup>th</sup> Fiscal Year	245,743
5 <sup>th</sup> Fiscal Year	129,464
Thereafter	0
<b>Total</b>	<b>\$ 5,237,540</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00586819%  
Employer's proportionate share at MD 0.00420822%

Employer's proportionate share of system NPL/(A) at prior MD \$ 791,034  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 637,490**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,065,366  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 284,313

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 123,807  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,789)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (915)

**Employer's Total Pension Expense/(Income)** **\$ 64,103**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,686	\$ 0
Changes of assumptions	\$ 148,215	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,308
Changes in proportionate share	\$ 10,818	\$ 208,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,843	\$ 47,249
Total (prior to post-MD contributions)	\$ 200,562	\$ 283,613
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (83,051)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 19,475
2 <sup>nd</sup> Fiscal Year	(8,050)
3 <sup>rd</sup> Fiscal Year	(54,456)
4 <sup>th</sup> Fiscal Year	(34,983)
5 <sup>th</sup> Fiscal Year	(5,038)
Thereafter	0
<b>Total</b>	<b>\$ -83,051</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00978936%  
Employer's proportionate share at MD 0.00751174%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,319,609  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,137,930**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,901,695  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 507,504

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,998  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (49,820)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,102

**Employer's Total Pension Expense/(Income)** **\$ 182,280**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,709	\$ 0
Changes of assumptions	\$ 264,566	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,531
Changes in proportionate share	\$ 0	\$ 201,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,269	\$ 0
Total (prior to post-MD contributions)	\$ 344,544	\$ 252,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 92,509

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 103,915
2 <sup>nd</sup> Fiscal Year	62,229
3 <sup>rd</sup> Fiscal Year	(49,633)
4 <sup>th</sup> Fiscal Year	(23,314)
5 <sup>th</sup> Fiscal Year	(687)
Thereafter	0
<b>Total</b>	<b>\$ 92,509</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00523724%

Employer's proportionate share at MD 0.00449166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 705,982

**Employer's proportionate share of system NPL/(A) at MD \$ 680,427**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,137,123

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 303,463

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 132,146

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,013)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,835

**Employer's Total Pension Expense/(Income) \$ 91,968**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,146	\$ 0
Changes of assumptions	\$ 158,198	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,215
Changes in proportionate share	\$ 9,856	\$ 173,398
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,186	\$ 5,477
Total (prior to post-MD contributions)	\$ 236,386	\$ 209,090
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,296

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 44,977
2 <sup>nd</sup> Fiscal Year	17,570
3 <sup>rd</sup> Fiscal Year	(33,904)
4 <sup>th</sup> Fiscal Year	(3,625)
5 <sup>th</sup> Fiscal Year	2,279
Thereafter	0
<b>Total</b>	<b>\$ 27,296</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00274387%  
Employer's proportionate share at MD 0.00368813%

Employer's proportionate share of system NPL/(A) at prior MD \$ 369,875  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 558,703**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 933,698  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 249,175

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,506  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,038)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,952

**Employer's Total Pension Expense/(Income)** **\$ 132,420**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,005	\$ 0
Changes of assumptions	\$ 129,897	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 24,810
Changes in proportionate share	\$ 79,776	\$ 124,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 84,685	\$ 0
Total (prior to post-MD contributions)	\$ 313,363	\$ 149,167
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 164,196

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 87,090
2 <sup>nd</sup> Fiscal Year	50,495
3 <sup>rd</sup> Fiscal Year	(7,406)
4 <sup>th</sup> Fiscal Year	25,335
5 <sup>th</sup> Fiscal Year	8,683
Thereafter	0
<b>Total</b>	<b>\$ 164,196</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09969752%

Employer's proportionate share at MD 0.10600728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,439,263

**Employer's proportionate share of system NPL/(A) at MD \$ 16,058,707**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,837,133

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,161,998

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,118,774

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 101,555

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 199,179

**Employer's Total Pension Expense/(Income) \$ 3,419,508**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 546,269	\$ 0
Changes of assumptions	\$ 3,733,619	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 713,097
Changes in proportionate share	\$ 619,395	\$ 259,276
Differences between employer contributions and employer's proportionate share of system contributions	\$ 579,035	\$ 0
Total (prior to post-MD contributions)	\$ 5,478,318	\$ 972,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,505,945

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 2,303,594
2 <sup>nd</sup> Fiscal Year	1,665,150
3 <sup>rd</sup> Fiscal Year	25,618
4 <sup>th</sup> Fiscal Year	379,664
5 <sup>th</sup> Fiscal Year	131,919
Thereafter	0
<b>Total</b>	<b>\$ 4,505,945</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01061220%

Employer's proportionate share at MD 0.00712293%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,430,529

**Employer's proportionate share of system NPL/(A) at MD \$ 1,079,030**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,803,263

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 481,235

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 209,559

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (102,970)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,783

**Employer's Total Pension Expense/(Income) \$ 109,372**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,705	\$ 0
Changes of assumptions	\$ 250,872	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,915
Changes in proportionate share	\$ 65,991	\$ 406,418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,008	\$ 11,493
Total (prior to post-MD contributions)	\$ 396,576	\$ 465,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (69,250)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 36,470
2 <sup>nd</sup> Fiscal Year	7,074
3 <sup>rd</sup> Fiscal Year	(64,560)
4 <sup>th</sup> Fiscal Year	(42,259)
5 <sup>th</sup> Fiscal Year	(5,975)
Thereafter	0
Total	\$ -69,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00980074%  
Employer's proportionate share at MD 0.00893423%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,321,143  
**Employer's proportionate share of system NPL/(A) at MD \$ 1,353,418**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,261,817
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 603,609

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 262,848
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,789)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,401

**Employer's Total Pension Expense/(Income) \$ 230,460**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,039	\$ 0
Changes of assumptions	\$ 314,667	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 60,099
Changes in proportionate share	\$ 29,966	\$ 143,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,902	\$ 6,462
Total (prior to post-MD contributions)	\$ 440,574	\$ 210,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230,342

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 138,357
2 <sup>nd</sup> Fiscal Year	95,600
3 <sup>rd</sup> Fiscal Year	(17,639)
4 <sup>th</sup> Fiscal Year	8,609
5 <sup>th</sup> Fiscal Year	5,416
Thereafter	0
<b>Total</b>	<b>\$ 230,342</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00391959%

Employer's proportionate share at MD 0.00315540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 528,362

**Employer's proportionate share of system NPL/(A) at MD \$ 478,002**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 798,831

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 213,183

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,833

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,484)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,058

**Employer's Total Pension Expense/(Income) \$ 62,407**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,260	\$ 0
Changes of assumptions	\$ 111,134	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 21,226
Changes in proportionate share	\$ 0	\$ 110,420
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,782	\$ 2,423
Total (prior to post-MD contributions)	\$ 157,176	\$ 134,069
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,107

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 30,915
2 <sup>nd</sup> Fiscal Year	19,015
3 <sup>rd</sup> Fiscal Year	(21,014)
4 <sup>th</sup> Fiscal Year	(6,348)
5 <sup>th</sup> Fiscal Year	540
Thereafter	0
<b>Total</b>	<b>\$ 23,107</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00405202%  
Employer's proportionate share at MD 0.00712118%

Employer's proportionate share of system NPL/(A) at prior MD	\$	546,214
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>1,078,765</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	1,802,820
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	481,117

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	209,508
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(10,586)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	11,250

**Employer's Total Pension Expense/(Income) \$ 210,172**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,696	\$ 0
Changes of assumptions	\$ 250,811	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 47,903
Changes in proportionate share	\$ 253,647	\$ 214,482
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,490	\$ 6,026
Total (prior to post-MD contributions)	\$ 584,644	\$ 268,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 316,233

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 135,696
2 <sup>nd</sup> Fiscal Year	97,998
3 <sup>rd</sup> Fiscal Year	1,448
4 <sup>th</sup> Fiscal Year	62,131
5 <sup>th</sup> Fiscal Year	18,961
Thereafter	0
<b>Total</b>	<b>\$ 316,233</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00902692%

Employer's proportionate share at MD 0.00907703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,216,832

**Employer's proportionate share of system NPL/(A) at MD \$ 1,375,050**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,297,969

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 613,257

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 267,050

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (45,358)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,892

**Employer's Total Pension Expense/(Income) \$ 236,584**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,775	\$ 0
Changes of assumptions	\$ 319,697	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 61,060
Changes in proportionate share	\$ 21,436	\$ 179,224
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,264	\$ 8,073
Total (prior to post-MD contributions)	\$ 437,172	\$ 248,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,815

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 140,181
2 <sup>nd</sup> Fiscal Year	84,167
3 <sup>rd</sup> Fiscal Year	(54,898)
4 <sup>th</sup> Fiscal Year	9,735
5 <sup>th</sup> Fiscal Year	9,630
Thereafter	0
<b>Total</b>	<b>\$ 188,815</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (428,507)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,422)

**Employer's Total Pension Expense/(Income) \$ (469,929)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 8,535	\$ 1,417,462
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,234	\$ 104,060
Total (prior to post-MD contributions)	\$ 13,769	\$ 1,521,522
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,507,753)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (473,221)
2 <sup>nd</sup> Fiscal Year	(474,922)
3 <sup>rd</sup> Fiscal Year	(434,274)
4 <sup>th</sup> Fiscal Year	(125,336)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -1,507,753</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00399576%  
Employer's proportionate share at MD 0.00414597%

Employer's proportionate share of system NPL/(A) at prior MD \$ 538,630  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 628,060**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,049,607  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 280,107

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,976  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 61,904  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 59,972

**Employer's Total Pension Expense/(Income)** **\$ 243,852**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,365	\$ 0
Changes of assumptions	\$ 146,023	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 27,889
Changes in proportionate share	\$ 203,428	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,845	\$ 0
Total (prior to post-MD contributions)	\$ 501,661	\$ 27,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 473,772

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 194,976
2 <sup>nd</sup> Fiscal Year	154,021
3 <sup>rd</sup> Fiscal Year	76,710
4 <sup>th</sup> Fiscal Year	41,499
5 <sup>th</sup> Fiscal Year	6,566
Thereafter	0
<b>Total</b>	<b>\$ 473,772</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00353552%

Employer's proportionate share at MD 0.00377839%

Employer's proportionate share of system NPL/(A) at prior MD \$ 476,589

**Employer's proportionate share of system NPL/(A) at MD \$ 572,376**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 956,549

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 255,273

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,162

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,498)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,232

**Employer's Total Pension Expense/(Income) \$ 107,896**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,471	\$ 0
Changes of assumptions	\$ 133,076	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 25,417
Changes in proportionate share	\$ 25,657	\$ 33,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,142	\$ 11,594
Total (prior to post-MD contributions)	\$ 190,346	\$ 70,281
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,065

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 68,078
2 <sup>nd</sup> Fiscal Year	44,666
3 <sup>rd</sup> Fiscal Year	(6,092)
4 <sup>th</sup> Fiscal Year	9,544
5 <sup>th</sup> Fiscal Year	3,869
Thereafter	0
<b>Total</b>	<b>\$ 120,065</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00213853%

Employer's proportionate share at MD 0.00238164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 288,275

**Employer's proportionate share of system NPL/(A) at MD \$ 360,787**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 602,943

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,907

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,069

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,217)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,871

**Employer's Total Pension Expense/(Income) \$ 67,723**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,273	\$ 0
Changes of assumptions	\$ 83,882	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 16,021
Changes in proportionate share	\$ 43,848	\$ 108,842
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,601	\$ 4,578
Total (prior to post-MD contributions)	\$ 160,604	\$ 129,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,163

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 39,741
2 <sup>nd</sup> Fiscal Year	12,052
3 <sup>rd</sup> Fiscal Year	(26,580)
4 <sup>th</sup> Fiscal Year	2,528
5 <sup>th</sup> Fiscal Year	3,422
Thereafter	0
<b>Total</b>	<b>\$ 31,163</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01624656%  
Employer's proportionate share at MD 0.01747163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,190,042  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,646,722**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,423,172  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,180,407

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 514,022  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 707  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 30,241

**Employer's Total Pension Expense/(Income)** **\$ 544,970**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,034	\$ 0
Changes of assumptions	\$ 615,358	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 117,529
Changes in proportionate share	\$ 121,283	\$ 105,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,551	\$ 9,990
Total (prior to post-MD contributions)	\$ 917,226	\$ 233,087
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 684,139

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 359,983
2 <sup>nd</sup> Fiscal Year	253,047
3 <sup>rd</sup> Fiscal Year	(8,708)
4 <sup>th</sup> Fiscal Year	58,454
5 <sup>th</sup> Fiscal Year	21,361
Thereafter	0
<b>Total</b>	<b>\$ 684,139</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02259297%  
Employer's proportionate share at MD 0.02091890%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,045,541  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,168,938**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,295,894  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,413,310

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 615,442  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,986)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,975

**Employer's Total Pension Expense/(Income)** **\$ 601,431**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,798	\$ 0
Changes of assumptions	\$ 736,772	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 140,719
Changes in proportionate share	\$ 15,608	\$ 191,920
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,373	\$ 0
Total (prior to post-MD contributions)	\$ 929,551	\$ 332,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 596,912

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 381,758
2 <sup>nd</sup> Fiscal Year	253,073
3 <sup>rd</sup> Fiscal Year	(63,131)
4 <sup>th</sup> Fiscal Year	11,743
5 <sup>th</sup> Fiscal Year	13,470
Thereafter	0
<b>Total</b>	<b>\$ 596,912</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01051882%

Employer's proportionate share at MD 0.00988465%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,417,941

**Employer's proportionate share of system NPL/(A) at MD \$ 1,497,394**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,502,429

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 667,821

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 290,810

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 457

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,179

**Employer's Total Pension Expense/(Income) \$ 309,446**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,937	\$ 0
Changes of assumptions	\$ 348,141	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 66,493
Changes in proportionate share	\$ 37,003	\$ 59,333
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,797	\$ 0
Total (prior to post-MD contributions)	\$ 480,878	\$ 125,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 355,052

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 205,456
2 <sup>nd</sup> Fiscal Year	146,579
3 <sup>rd</sup> Fiscal Year	(15,051)
4 <sup>th</sup> Fiscal Year	10,930
5 <sup>th</sup> Fiscal Year	7,138
Thereafter	0
<b>Total</b>	<b>\$ 355,052</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01112150%  
Employer's proportionate share at MD 0.00864980%

Employer's proportionate share of system NPL/(A) at prior MD	\$	1,499,182
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>1,310,331</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	2,189,810
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	584,392

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	254,480
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	(37,469)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	20,683

**Employer's Total Pension Expense/(Income)** **\$ 237,694**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,574	\$ 0
Changes of assumptions	\$ 304,649	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 58,186
Changes in proportionate share	\$ 39,182	\$ 224,035
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,994	\$ 2,972
Total (prior to post-MD contributions)	\$ 449,399	\$ 285,193
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 164,206

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 147,686
2 <sup>nd</sup> Fiscal Year	93,587
3 <sup>rd</sup> Fiscal Year	(52,632)
4 <sup>th</sup> Fiscal Year	(24,430)
5 <sup>th</sup> Fiscal Year	(6)
Thereafter	0
<b>Total</b>	<b>\$ 164,206</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00504358%  
Employer's proportionate share at MD 0.00466302%

Employer's proportionate share of system NPL/(A) at prior MD \$ 679,876  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 706,386**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,180,505  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 315,040

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,188  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,336  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,517

**Employer's Total Pension Expense/(Income)** **\$ 172,041**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,029	\$ 0
Changes of assumptions	\$ 164,233	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 31,368
Changes in proportionate share	\$ 76,491	\$ 31,452
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,669	\$ 0
Total (prior to post-MD contributions)	\$ 293,422	\$ 62,820
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 230,602

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 122,467
2 <sup>nd</sup> Fiscal Year	91,401
3 <sup>rd</sup> Fiscal Year	6,438
4 <sup>th</sup> Fiscal Year	7,240
5 <sup>th</sup> Fiscal Year	3,057
Thereafter	0
<b>Total</b>	<b>\$ 230,602</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00925561%

Employer's proportionate share at MD 0.00880281%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,247,660

**Employer's proportionate share of system NPL/(A) at MD \$ 1,333,510**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,228,547

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 594,730

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 258,982

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,392)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,286

**Employer's Total Pension Expense/(Income) \$ 263,876**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,362	\$ 0
Changes of assumptions	\$ 310,038	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 59,215
Changes in proportionate share	\$ 83,538	\$ 105,965
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,193	\$ 4,518
Total (prior to post-MD contributions)	\$ 476,131	\$ 169,698
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 306,433

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 170,163
2 <sup>nd</sup> Fiscal Year	113,372
3 <sup>rd</sup> Fiscal Year	(2,458)
4 <sup>th</sup> Fiscal Year	18,522
5 <sup>th</sup> Fiscal Year	6,834
Thereafter	0
<b>Total</b>	<b>\$ 306,433</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00516895%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 696,776  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (123,699)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,871)

**Employer's Total Pension Expense/(Income)** **\$ (128,570)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 13,485	\$ 504,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,684	\$ 26,072
Total (prior to post-MD contributions)	\$ 20,169	\$ 530,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (510,111)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (128,268)
2 <sup>nd</sup> Fiscal Year	(124,252)
3 <sup>rd</sup> Fiscal Year	(127,204)
4 <sup>th</sup> Fiscal Year	(110,046)
5 <sup>th</sup> Fiscal Year	(20,341)
Thereafter	0
<b>Total</b>	<b>\$ -510,111</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00938834%

Employer's proportionate share at MD 0.01094603%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,265,552

**Employer's proportionate share of system NPL/(A) at MD \$ 1,658,179**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,771,131

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 739,529

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 322,036

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,662

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,783

**Employer's Total Pension Expense/(Income) \$ 411,481**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,406	\$ 0
Changes of assumptions	\$ 385,524	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 73,633
Changes in proportionate share	\$ 242,676	\$ 15,688
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,087	\$ 9,918
Total (prior to post-MD contributions)	\$ 733,693	\$ 99,239
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 634,454

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 293,434
2 <sup>nd</sup> Fiscal Year	218,021
3 <sup>rd</sup> Fiscal Year	48,138
4 <sup>th</sup> Fiscal Year	59,458
5 <sup>th</sup> Fiscal Year	15,404
Thereafter	0
<b>Total</b>	<b>\$ 634,454</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.02001644%  
Employer's proportionate share at MD 0.02051755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,698,224  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 3,108,139**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,194,287  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,386,194

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 603,634  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,618)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,675

**Employer's Total Pension Expense/(Income)** **\$ 609,691**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,730	\$ 0
Changes of assumptions	\$ 722,636	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 138,019
Changes in proportionate share	\$ 41,414	\$ 157,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,901	\$ 0
Total (prior to post-MD contributions)	\$ 1,026,681	\$ 295,745
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 730,936

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 395,601
2 <sup>nd</sup> Fiscal Year	279,024
3 <sup>rd</sup> Fiscal Year	(28,262)
4 <sup>th</sup> Fiscal Year	60,240
5 <sup>th</sup> Fiscal Year	24,332
Thereafter	0
<b>Total</b>	<b>\$ 730,936</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01382304%

Employer's proportionate share at MD 0.01775859%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,863,351

**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,690,192**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,495,820

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,199,795

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 522,464

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 80,909

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,223

**Employer's Total Pension Expense/(Income)** **\$ 649,596**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,512	\$ 0
Changes of assumptions	\$ 625,465	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 119,460
Changes in proportionate share	\$ 467,746	\$ 124,506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 137,633	\$ 0
Total (prior to post-MD contributions)	\$ 1,322,356	\$ 243,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,078,390

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 463,602
2 <sup>nd</sup> Fiscal Year	344,481
3 <sup>rd</sup> Fiscal Year	98,443
4 <sup>th</sup> Fiscal Year	137,969
5 <sup>th</sup> Fiscal Year	33,894
Thereafter	0
<b>Total</b>	<b>\$ 1,078,390</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4419: Silvie's River Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00400686%

Employer's proportionate share at MD 0.00495960%

Employer's proportionate share of system NPL/(A) at prior MD \$ 540,126

**Employer's proportionate share of system NPL/(A) at MD \$ 751,314**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,255,588

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 335,077

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 145,913

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,336

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,028

**Employer's Total Pension Expense/(Income) \$ 198,277**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,557	\$ 0
Changes of assumptions	\$ 174,679	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 33,363
Changes in proportionate share	\$ 146,193	\$ 15,600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 67,203	\$ 0
Total (prior to post-MD contributions)	\$ 413,632	\$ 48,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 364,669

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 146,468
2 <sup>nd</sup> Fiscal Year	117,525
3 <sup>rd</sup> Fiscal Year	45,167
4 <sup>th</sup> Fiscal Year	45,370
5 <sup>th</sup> Fiscal Year	10,139
Thereafter	0
<b>Total</b>	<b>\$ 364,669</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04418750%

Employer's proportionate share at MD 0.04474518%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,956,492

**Employer's proportionate share of system NPL/(A) at MD \$ 6,778,305**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,327,829

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,023,046

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,316,420

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 145,368

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 142,237

**Employer's Total Pension Expense/(Income) \$ 1,604,025**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 230,578	\$ 0
Changes of assumptions	\$ 1,575,943	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 300,995
Changes in proportionate share	\$ 378,972	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 385,984	\$ 0
Total (prior to post-MD contributions)	\$ 2,571,477	\$ 300,995
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,270,482

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,128,642
2 <sup>nd</sup> Fiscal Year	837,952
3 <sup>rd</sup> Fiscal Year	93,216
4 <sup>th</sup> Fiscal Year	160,424
5 <sup>th</sup> Fiscal Year	50,248
Thereafter	0
<b>Total</b>	<b>\$ 2,270,482</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,278)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 81

**Employer's Total Pension Expense/(Income) \$ (1,197)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 11,394	\$ 20,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,057	\$ 1,678
Total (prior to post-MD contributions)	\$ 12,451	\$ 22,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,798)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (1,237)
2 <sup>nd</sup> Fiscal Year	(1,722)
3 <sup>rd</sup> Fiscal Year	(4,967)
4 <sup>th</sup> Fiscal Year	(1,872)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -9,798</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03124093%  
Employer's proportionate share at MD 0.03110195%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,211,289  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 4,711,536**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,873,866  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,101,291

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 915,031  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (62,132)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 76,358

**Employer's Total Pension Expense/(Income)** **\$ 929,257**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 160,272	\$ 0
Changes of assumptions	\$ 1,095,423	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 209,219
Changes in proportionate share	\$ 26,307	\$ 267,412
Differences between employer contributions and employer's proportionate share of system contributions	\$ 220,826	\$ 0
Total (prior to post-MD contributions)	\$ 1,502,828	\$ 476,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,026,197

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 599,068
2 <sup>nd</sup> Fiscal Year	402,386
3 <sup>rd</sup> Fiscal Year	(75,174)
4 <sup>th</sup> Fiscal Year	67,051
5 <sup>th</sup> Fiscal Year	32,867
Thereafter	0
<b>Total</b>	<b>\$ 1,026,197</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00785130%  
Employer's proportionate share at MD 0.00765009%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,058,358  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,158,888**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,936,721  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 516,851

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 225,069  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,883)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,643

**Employer's Total Pension Expense/(Income)** **\$ 234,829**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,422	\$ 0
Changes of assumptions	\$ 269,439	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 51,461
Changes in proportionate share	\$ 10,251	\$ 64,914
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,342	\$ 0
Total (prior to post-MD contributions)	\$ 392,454	\$ 116,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 276,079

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 153,333
2 <sup>nd</sup> Fiscal Year	102,966
3 <sup>rd</sup> Fiscal Year	(7,621)
4 <sup>th</sup> Fiscal Year	19,641
5 <sup>th</sup> Fiscal Year	7,759
Thereafter	0
<b>Total</b>	<b>\$ 276,079</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00423485%  
Employer's proportionate share at MD 0.01338530%

Employer's proportionate share of system NPL/(A) at prior MD \$ 570,859  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 2,027,697**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,388,664  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 904,329

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 393,801  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 159,031  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,008

**Employer's Total Pension Expense/(Income)** **\$ 584,840**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,976	\$ 0
Changes of assumptions	\$ 471,436	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 90,041
Changes in proportionate share	\$ 757,847	\$ 67,911
Differences between employer contributions and employer's proportionate share of system contributions	\$ 114,276	\$ 6,970
Total (prior to post-MD contributions)	\$ 1,412,535	\$ 164,922
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,247,613

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 445,259
2 <sup>nd</sup> Fiscal Year	372,136
3 <sup>rd</sup> Fiscal Year	169,969
4 <sup>th</sup> Fiscal Year	211,263
5 <sup>th</sup> Fiscal Year	48,985
Thereafter	0
<b>Total</b>	<b>\$ 1,247,613</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00020952%  
Employer's proportionate share at MD 0.00013402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,243  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 20,302**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,929
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,055

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,943
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,706)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (212)

**Employer's Total Pension Expense/(Income)** **\$ (975)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 691	\$ 0
Changes of assumptions	\$ 4,720	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 902
Changes in proportionate share	\$ 0	\$ 14,945
Differences between employer contributions and employer's proportionate share of system contributions	\$ 942	\$ 635
Total (prior to post-MD contributions)	\$ 6,353	\$ 16,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,129)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (2,329)
2 <sup>nd</sup> Fiscal Year	(2,738)
3 <sup>rd</sup> Fiscal Year	(3,460)
4 <sup>th</sup> Fiscal Year	(1,472)
5 <sup>th</sup> Fiscal Year	(130)
Thereafter	0
<b>Total</b>	<b>\$ -10,129</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00115706%  
Employer's proportionate share at MD 0.00109238%

Employer's proportionate share of system NPL/(A) at prior MD \$ 155,972  
**Employer's proportionate share of system NPL/(A) at MD \$ 165,481**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 276,550
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 73,803

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,138
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,174)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,073

**Employer's Total Pension Expense/(Income) \$ 26,037**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,629	\$ 0
Changes of assumptions	\$ 38,474	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,348
Changes in proportionate share	\$ 852	\$ 21,487
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,122	\$ 735
Total (prior to post-MD contributions)	\$ 49,077	\$ 29,570
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,507

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 14,485
2 <sup>nd</sup> Fiscal Year	8,043
3 <sup>rd</sup> Fiscal Year	(4,771)
4 <sup>th</sup> Fiscal Year	948
5 <sup>th</sup> Fiscal Year	800
Thereafter	0
<b>Total</b>	<b>\$ 19,507</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (310,595)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (47,297)

**Employer's Total Pension Expense/(Income) \$ (357,892)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 2,053	\$ 912,571
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,085	\$ 92,282
Total (prior to post-MD contributions)	\$ 5,138	\$ 1,004,853
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (999,715)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (359,949)
2 <sup>nd</sup> Fiscal Year	(345,033)
3 <sup>rd</sup> Fiscal Year	(236,285)
4 <sup>th</sup> Fiscal Year	(58,448)
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -999,715</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00383777%

Employer's proportionate share at MD 0.00427264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 517,333

**Employer's proportionate share of system NPL/(A) at MD \$ 647,249**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,081,675

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 288,665

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,703

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,999)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,271

**Employer's Total Pension Expense/(Income) \$ 110,975**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,017	\$ 0
Changes of assumptions	\$ 150,484	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 28,741
Changes in proportionate share	\$ 144,188	\$ 146,040
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,114	\$ 9,120
Total (prior to post-MD contributions)	\$ 344,803	\$ 183,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 160,902

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 65,780
2 <sup>nd</sup> Fiscal Year	41,389
3 <sup>rd</sup> Fiscal Year	19,574
4 <sup>th</sup> Fiscal Year	28,302
5 <sup>th</sup> Fiscal Year	5,857
Thereafter	0
<b>Total</b>	<b>\$ 160,902</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00573575%

Employer's proportionate share at MD 0.00980668%

Employer's proportionate share of system NPL/(A) at prior MD \$ 773,181

**Employer's proportionate share of system NPL/(A) at MD \$ 1,485,583**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,482,690

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 662,553

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,516

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,169

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,244

**Employer's Total Pension Expense/(Income) \$ 335,929**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,535	\$ 0
Changes of assumptions	\$ 345,395	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 65,968
Changes in proportionate share	\$ 360,392	\$ 201,645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,875	\$ 4,868
Total (prior to post-MD contributions)	\$ 812,197	\$ 272,481
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 539,716

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 231,981
2 <sup>nd</sup> Fiscal Year	173,594
3 <sup>rd</sup> Fiscal Year	21,613
4 <sup>th</sup> Fiscal Year	87,076
5 <sup>th</sup> Fiscal Year	25,452
Thereafter	0
<b>Total</b>	<b>\$ 539,716</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03619347%

Employer's proportionate share at MD 0.03775426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,878,893

**Employer's proportionate share of system NPL/(A) at MD \$ 5,719,273**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,557,986

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,550,730

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,110,745

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,318)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,325

**Employer's Total Pension Expense/(Income) \$ 1,082,752**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,553	\$ 0
Changes of assumptions	\$ 1,329,720	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 253,968
Changes in proportionate share	\$ 187,092	\$ 323,354
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,720	\$ 198,645
Total (prior to post-MD contributions)	\$ 1,792,085	\$ 775,967
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,016,118

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 680,790
2 <sup>nd</sup> Fiscal Year	430,129
3 <sup>rd</sup> Fiscal Year	(154,245)
4 <sup>th</sup> Fiscal Year	29,149
5 <sup>th</sup> Fiscal Year	30,294
Thereafter	0
<b>Total</b>	<b>\$ 1,016,118</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00432736%  
Employer's proportionate share at MD 0.00690835%

Employer's proportionate share of system NPL/(A) at prior MD \$ 583,330  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,046,524**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,748,939  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 466,738

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 203,246  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,499  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,897

**Employer's Total Pension Expense/(Income)** **\$ 271,642**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,600	\$ 0
Changes of assumptions	\$ 243,315	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,472
Changes in proportionate share	\$ 229,738	\$ 27,567
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,262	\$ 1,651
Total (prior to post-MD contributions)	\$ 563,915	\$ 75,690
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 488,225

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 197,934
2 <sup>nd</sup> Fiscal Year	151,257
3 <sup>rd</sup> Fiscal Year	51,288
4 <sup>th</sup> Fiscal Year	70,630
5 <sup>th</sup> Fiscal Year	17,116
Thereafter	0
<b>Total</b>	<b>\$ 488,225</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00724263%  
Employer's proportionate share at MD 0.00783401%

Employer's proportionate share of system NPL/(A) at prior MD \$ 976,309  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,186,749**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,983,282  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 529,277

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,480  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,795  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,663

**Employer's Total Pension Expense/(Income)** **\$ 249,938**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,370	\$ 0
Changes of assumptions	\$ 275,917	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 52,698
Changes in proportionate share	\$ 61,848	\$ 46,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,810	\$ 4,853
Total (prior to post-MD contributions)	\$ 433,945	\$ 104,439
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 329,506

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 167,007
2 <sup>nd</sup> Fiscal Year	118,273
3 <sup>rd</sup> Fiscal Year	(885)
4 <sup>th</sup> Fiscal Year	33,627
5 <sup>th</sup> Fiscal Year	11,483
Thereafter	0
<b>Total</b>	<b>\$ 329,506</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00989113%  
Employer's proportionate share at MD 0.01052659%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,333,328  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,594,640**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,664,944
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 711,191

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 309,696
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,577)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,830

**Employer's Total Pension Expense/(Income)** **\$ 325,949**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,245	\$ 0
Changes of assumptions	\$ 370,751	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 70,811
Changes in proportionate share	\$ 52,517	\$ 53,590
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,447	\$ 0
Total (prior to post-MD contributions)	\$ 553,960	\$ 124,401
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 429,559

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 216,044
2 <sup>nd</sup> Fiscal Year	156,779
3 <sup>rd</sup> Fiscal Year	4,183
4 <sup>th</sup> Fiscal Year	39,413
5 <sup>th</sup> Fiscal Year	13,139
Thereafter	0
<b>Total</b>	<b>\$ 429,559</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,431)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (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	\$ 59,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,275
Total (prior to post-MD contributions)	\$ 0	\$ 69,800
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (69,800)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (49,385)
2 <sup>nd</sup> Fiscal Year	(18,974)
3 <sup>rd</sup> Fiscal Year	(1,441)
4 <sup>th</sup> Fiscal Year	0
5 <sup>th</sup> Fiscal Year	0
Thereafter	0
<b>Total</b>	<b>\$ -69,800</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00472539%

Employer's proportionate share at MD 0.00605471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 636,984

**Employer's proportionate share of system NPL/(A) at MD \$ 917,209**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,532,829

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 409,065

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 178,132

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 42,624

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,098

**Employer's Total Pension Expense/(Income) \$ 234,854**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,201	\$ 0
Changes of assumptions	\$ 213,249	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 40,729
Changes in proportionate share	\$ 194,515	\$ 27,740
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,442	\$ 1,043
Total (prior to post-MD contributions)	\$ 474,407	\$ 69,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 404,895

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 170,416
2 <sup>nd</sup> Fiscal Year	131,807
3 <sup>rd</sup> Fiscal Year	44,405
4 <sup>th</sup> Fiscal Year	47,338
5 <sup>th</sup> Fiscal Year	10,928
Thereafter	0
<b>Total</b>	<b>\$ 404,895</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.03171647%  
Employer's proportionate share at MD 0.04051939%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,275,392  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 6,138,154**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,258,015  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,737,546

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,192,096  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 347,682  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 187,036

**Employer's Total Pension Expense/(Income)** **\$ 1,726,814**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 208,802	\$ 0
Changes of assumptions	\$ 1,427,109	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 272,569
Changes in proportionate share	\$ 1,193,805	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 601,802	\$ 0
Total (prior to post-MD contributions)	\$ 3,431,518	\$ 272,569
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,158,949

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,299,241
2 <sup>nd</sup> Fiscal Year	1,044,179
3 <sup>rd</sup> Fiscal Year	355,227
4 <sup>th</sup> Fiscal Year	372,471
5 <sup>th</sup> Fiscal Year	87,830
Thereafter	0
<b>Total</b>	<b>\$ 3,158,949</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01262643%  
Employer's proportionate share at MD 0.01264728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,702,048  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,915,896**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,201,825  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 854,468

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 372,088  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (82,636)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,357

**Employer's Total Pension Expense/(Income)** **\$ 310,809**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,173	\$ 0
Changes of assumptions	\$ 445,442	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 85,077
Changes in proportionate share	\$ 12,691	\$ 222,639
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,622	\$ 6,898
Total (prior to post-MD contributions)	\$ 595,928	\$ 314,614
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 281,314

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 177,505
2 <sup>nd</sup> Fiscal Year	102,385
3 <sup>rd</sup> Fiscal Year	(38,766)
4 <sup>th</sup> Fiscal Year	27,828
5 <sup>th</sup> Fiscal Year	12,363
Thereafter	0
<b>Total</b>	<b>\$ 281,314</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00539646%  
Employer's proportionate share at MD 0.00510859%

Employer's proportionate share of system NPL/(A) at prior MD \$ 727,445  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 773,884**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,293,307
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 345,143

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 150,297
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,434)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,358

**Employer's Total Pension Expense/(Income)** **\$ 161,221**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,325	\$ 0
Changes of assumptions	\$ 179,927	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 34,365
Changes in proportionate share	\$ 43,038	\$ 83,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,003	\$ 0
Total (prior to post-MD contributions)	\$ 290,293	\$ 117,553
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 172,740

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 105,608
2 <sup>nd</sup> Fiscal Year	74,328
3 <sup>rd</sup> Fiscal Year	(15,416)
4 <sup>th</sup> Fiscal Year	4,057
5 <sup>th</sup> Fiscal Year	4,164
Thereafter	0
<b>Total</b>	<b>\$ 172,740</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01165827%  
Employer's proportionate share at MD 0.01153220%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,571,539  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,746,976**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,919,528  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 779,131

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 339,282  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,822  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,657

**Employer's Total Pension Expense/(Income)** **\$ 411,761**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,427	\$ 0
Changes of assumptions	\$ 406,169	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 77,576
Changes in proportionate share	\$ 173,681	\$ 22,656
Differences between employer contributions and employer's proportionate share of system contributions	\$ 64,532	\$ 0
Total (prior to post-MD contributions)	\$ 703,809	\$ 100,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 603,577

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 290,506
2 <sup>nd</sup> Fiscal Year	221,005
3 <sup>rd</sup> Fiscal Year	42,112
4 <sup>th</sup> Fiscal Year	39,479
5 <sup>th</sup> Fiscal Year	10,475
Thereafter	0
<b>Total</b>	<b>\$ 603,577</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01037210%

Employer's proportionate share at MD 0.01235834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,398,163

**Employer's proportionate share of system NPL/(A) at MD \$ 1,872,126**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,128,676

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 834,947

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 363,587

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,292

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,854

**Employer's Total Pension Expense/(Income) \$ 449,733**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,684	\$ 0
Changes of assumptions	\$ 435,266	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 83,133
Changes in proportionate share	\$ 296,116	\$ 34,574
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,197	\$ 238
Total (prior to post-MD contributions)	\$ 856,263	\$ 117,945
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 738,318

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 319,497
2 <sup>nd</sup> Fiscal Year	250,609
3 <sup>rd</sup> Fiscal Year	69,610
4 <sup>th</sup> Fiscal Year	79,186
5 <sup>th</sup> Fiscal Year	19,416
Thereafter	0
<b>Total</b>	<b>\$ 738,318</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01746145%  
Employer's proportionate share at MD 0.01669818%

Employer's proportionate share of system NPL/(A) at prior MD	\$	2,353,810
<b>Employer's proportionate share of system NPL/(A) at MD</b>	<b>\$</b>	<b>2,529,554</b>
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	4,227,363
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	1,128,152

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	491,267
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	26,265
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	49,670

**Employer's Total Pension Expense/(Income)** **\$ 567,202**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,048	\$ 0
Changes of assumptions	\$ 588,117	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 112,327
Changes in proportionate share	\$ 87,068	\$ 78,499
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125,141	\$ 0
Total (prior to post-MD contributions)	\$ 886,374	\$ 190,826
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 695,548

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 390,799
2 <sup>nd</sup> Fiscal Year	274,072
3 <sup>rd</sup> Fiscal Year	(13,008)
4 <sup>th</sup> Fiscal Year	29,434
5 <sup>th</sup> Fiscal Year	14,251
Thereafter	0
<b>Total</b>	<b>\$ 695,548</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00401301%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 540,955  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,012)
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,537)

**Employer's Total Pension Expense/(Income)** **\$ (87,549)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 7,801	\$ 366,701
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,186	\$ 20,531
Total (prior to post-MD contributions)	\$ 11,987	\$ 387,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (375,245)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ (88,533)
2 <sup>nd</sup> Fiscal Year	(91,895)
3 <sup>rd</sup> Fiscal Year	(95,006)
4 <sup>th</sup> Fiscal Year	(84,016)
5 <sup>th</sup> Fiscal Year	(15,795)
Thereafter	0
<b>Total</b>	<b>\$ -375,245</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.01094563%  
Employer's proportionate share at MD 0.01190185%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,475,475  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,802,974**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,013,109  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 804,105

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 350,157  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,866)  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,307

**Employer's Total Pension Expense/(Income)** **\$ 350,598**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,332	\$ 0
Changes of assumptions	\$ 419,188	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 80,062
Changes in proportionate share	\$ 106,668	\$ 187,335
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,974	\$ 2,962
Total (prior to post-MD contributions)	\$ 643,162	\$ 270,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 372,803

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 223,239
2 <sup>nd</sup> Fiscal Year	140,731
3 <sup>rd</sup> Fiscal Year	(40,774)
4 <sup>th</sup> Fiscal Year	33,846
5 <sup>th</sup> Fiscal Year	15,759
Thereafter	0
<b>Total</b>	<b>\$ 372,803</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00776972%

Employer's proportionate share at MD 0.00805101%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,047,361

**Employer's proportionate share of system NPL/(A) at MD \$ 1,219,622**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,038,219

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 543,937

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 236,864

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 34,334

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,615

**Employer's Total Pension Expense/(Income) \$ 280,813**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,488	\$ 0
Changes of assumptions	\$ 283,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 54,158
Changes in proportionate share	\$ 98,543	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,393	\$ 3,494
Total (prior to post-MD contributions)	\$ 437,984	\$ 57,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 380,332

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 194,538
2 <sup>nd</sup> Fiscal Year	142,174
3 <sup>rd</sup> Fiscal Year	10,995
4 <sup>th</sup> Fiscal Year	24,435
5 <sup>th</sup> Fiscal Year	8,189
Thereafter	0
<b>Total</b>	<b>\$ 380,332</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00190281%

Employer's proportionate share at MD 0.00254644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 256,500

**Employer's proportionate share of system NPL/(A) at MD \$ 385,752**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 644,665

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 172,041

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,917

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,798

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,989

**Employer's Total Pension Expense/(Income) \$ 92,704**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,122	\$ 0
Changes of assumptions	\$ 89,687	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 17,130
Changes in proportionate share	\$ 64,705	\$ 4,731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,986	\$ 58
Total (prior to post-MD contributions)	\$ 179,500	\$ 21,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,581

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 66,221
2 <sup>nd</sup> Fiscal Year	52,336
3 <sup>rd</sup> Fiscal Year	14,699
4 <sup>th</sup> Fiscal Year	19,456
5 <sup>th</sup> Fiscal Year	4,870
Thereafter	0
<b>Total</b>	<b>\$ 157,581</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00615521%

Employer's proportionate share at MD 0.00457125%

Employer's proportionate share of system NPL/(A) at prior MD \$ 829,725

**Employer's proportionate share of system NPL/(A) at MD \$ 692,484**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,157,272

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 308,840

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 134,488

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,743

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,868

**Employer's Total Pension Expense/(Income) \$ 178,099**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,556	\$ 0
Changes of assumptions	\$ 161,001	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 30,750
Changes in proportionate share	\$ 116,431	\$ 130,904
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,968	\$ 0
Total (prior to post-MD contributions)	\$ 362,956	\$ 161,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 201,302

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 128,013
2 <sup>nd</sup> Fiscal Year	89,939
3 <sup>rd</sup> Fiscal Year	(7,286)
4 <sup>th</sup> Fiscal Year	(9,242)
5 <sup>th</sup> Fiscal Year	(123)
Thereafter	0
<b>Total</b>	<b>\$ 201,302</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00915498%  
Employer's proportionate share at MD 0.01019746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,234,095  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,544,781**  

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,581,621
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 688,954

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 300,013
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 62,589
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,519

**Employer's Total Pension Expense/(Income)** **\$ 400,121**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,549	\$ 0
Changes of assumptions	\$ 359,159	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,597
Changes in proportionate share	\$ 223,285	\$ 35,553
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,788	\$ 0
Total (prior to post-MD contributions)	\$ 723,781	\$ 104,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 619,631

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 289,119
2 <sup>nd</sup> Fiscal Year	207,935
3 <sup>rd</sup> Fiscal Year	49,150
4 <sup>th</sup> Fiscal Year	58,709
5 <sup>th</sup> Fiscal Year	14,717
Thereafter	0
<b>Total</b>	<b>\$ 619,631</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00750785%  
Employer's proportionate share at MD 0.01038425%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,012,061  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,573,077**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,628,909  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 701,574

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 305,509  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 102,210  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,594

**Employer's Total Pension Expense/(Income)** **\$ 448,313**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,511	\$ 0
Changes of assumptions	\$ 365,737	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 69,854
Changes in proportionate share	\$ 336,621	\$ 14,578
Differences between employer contributions and employer's proportionate share of system contributions	\$ 103,842	\$ 0
Total (prior to post-MD contributions)	\$ 859,711	\$ 84,432
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 775,279

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 336,718
2 <sup>nd</sup> Fiscal Year	259,350
3 <sup>rd</sup> Fiscal Year	68,911
4 <sup>th</sup> Fiscal Year	87,792
5 <sup>th</sup> Fiscal Year	22,508
Thereafter	0
<b>Total</b>	<b>\$ 775,279</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00868144%  
Employer's proportionate share at MD 0.01021473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,170,261  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,547,397**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,585,993  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 690,121

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 300,521  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,819  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 46,527

**Employer's Total Pension Expense/(Income)** **\$ 382,867**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,638	\$ 0
Changes of assumptions	\$ 359,767	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 68,713
Changes in proportionate share	\$ 279,271	\$ 251,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,247	\$ 6,725
Total (prior to post-MD contributions)	\$ 767,923	\$ 326,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 441,136

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 265,411
2 <sup>nd</sup> Fiscal Year	163,358
3 <sup>rd</sup> Fiscal Year	(35,104)
4 <sup>th</sup> Fiscal Year	31,994
5 <sup>th</sup> Fiscal Year	15,477
Thereafter	0
<b>Total</b>	<b>\$ 441,136</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00072414%

Employer's proportionate share at MD 0.00082504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,614

**Employer's proportionate share of system NPL/(A) at MD \$ 124,983**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 208,870

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,741

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,273

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,928

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,901

**Employer's Total Pension Expense/(Income) \$ 30,102**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,252	\$ 0
Changes of assumptions	\$ 29,058	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,550
Changes in proportionate share	\$ 17,932	\$ 10,386
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,756	\$ 491
Total (prior to post-MD contributions)	\$ 55,998	\$ 16,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,571

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 21,125
2 <sup>nd</sup> Fiscal Year	14,527
3 <sup>rd</sup> Fiscal Year	(482)
4 <sup>th</sup> Fiscal Year	3,194
5 <sup>th</sup> Fiscal Year	1,206
Thereafter	0
<b>Total</b>	<b>\$ 39,571</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00072414%

Employer's proportionate share at MD 0.00082502%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,614

**Employer's proportionate share of system NPL/(A) at MD \$ 124,980**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 208,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,739

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,272

▪ 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) \$ 785

**Employer's Total Pension Expense/(Income) \$ 25,345**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,251	\$ 0
Changes of assumptions	\$ 29,058	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 5,550
Changes in proportionate share	\$ 17,215	\$ 9,616
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,319	\$ 824
Total (prior to post-MD contributions)	\$ 55,843	\$ 15,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,853

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 16,954
2 <sup>nd</sup> Fiscal Year	13,167
3 <sup>rd</sup> Fiscal Year	3,587
4 <sup>th</sup> Fiscal Year	4,941
5 <sup>th</sup> Fiscal Year	1,204
Thereafter	0
<b>Total</b>	<b>\$ 39,853</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00698941%

Employer's proportionate share at MD 0.00687775%

Employer's proportionate share of system NPL/(A) at prior MD \$ 942,175

**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,041,889**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,741,193

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 464,670

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 202,346

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,052

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,716

**Employer's Total Pension Expense/(Income)** **\$ 336,114**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,442	\$ 0
Changes of assumptions	\$ 242,237	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 46,266
Changes in proportionate share	\$ 256,822	\$ 9,228
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,377	\$ 0
Total (prior to post-MD contributions)	\$ 662,878	\$ 55,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 607,384

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 264,484
2 <sup>nd</sup> Fiscal Year	220,573
3 <sup>rd</sup> Fiscal Year	74,029
4 <sup>th</sup> Fiscal Year	40,131
5 <sup>th</sup> Fiscal Year	8,168
Thereafter	0
<b>Total</b>	<b>\$ 607,384</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00388265%  
Employer's proportionate share at MD 0.00749962%

Employer's proportionate share of system NPL/(A) at prior MD \$ 523,383  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 1,136,094**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,898,627  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 506,685

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,642  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 130,283  
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,402

**Employer's Total Pension Expense/(Income)** **\$ 377,327**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,647	\$ 0
Changes of assumptions	\$ 264,140	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 50,449
Changes in proportionate share	\$ 486,063	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,338	\$ 0
Total (prior to post-MD contributions)	\$ 866,188	\$ 50,449
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 815,739

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 299,220
2 <sup>nd</sup> Fiscal Year	256,346
3 <sup>rd</sup> Fiscal Year	131,038
4 <sup>th</sup> Fiscal Year	107,481
5 <sup>th</sup> Fiscal Year	21,653
Thereafter	0
<b>Total</b>	<b>\$ 815,739</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00434338%  
Employer's proportionate share at MD 0.00351275%

Employer's proportionate share of system NPL/(A) at prior MD \$ 585,489  
**Employer's proportionate share of system NPL/(A) at MD** **\$ 532,135**  
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 889,299  
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 237,326

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 103,346  
▪ Net amortization of employer-specific deferred amounts from:  
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,635  
○ 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)** **\$ 148,843**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,102	\$ 0
Changes of assumptions	\$ 123,720	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 23,630
Changes in proportionate share	\$ 186,781	\$ 68,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,303	\$ 52,106
Total (prior to post-MD contributions)	\$ 352,906	\$ 144,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 208,523

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 112,259
2 <sup>nd</sup> Fiscal Year	89,934
3 <sup>rd</sup> Fiscal Year	15,572
4 <sup>th</sup> Fiscal Year	(7,348)
5 <sup>th</sup> Fiscal Year	(1,894)
Thereafter	0
<b>Total</b>	<b>\$ 208,523</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00380173%

Employer's proportionate share at MD 0.00836333%

Employer's proportionate share of system NPL/(A) at prior MD \$ 512,475

**Employer's proportionate share of system NPL/(A) at MD \$ 1,266,934**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,117,287

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 565,038

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 246,052

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 149,640

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,415

**Employer's Total Pension Expense/(Income) \$ 424,107**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,097	\$ 0
Changes of assumptions	\$ 294,560	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 56,259
Changes in proportionate share	\$ 574,597	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,675	\$ 0
Total (prior to post-MD contributions)	\$ 997,929	\$ 56,259
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 941,670

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 337,005
2 <sup>nd</sup> Fiscal Year	290,051
3 <sup>rd</sup> Fiscal Year	157,485
4 <sup>th</sup> Fiscal Year	131,006
5 <sup>th</sup> Fiscal Year	26,123
Thereafter	0
<b>Total</b>	<b>\$ 941,670</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00249902%

Employer's proportionate share at MD 0.00488570%

Employer's proportionate share of system NPL/(A) at prior MD \$ 336,869

**Employer's proportionate share of system NPL/(A) at MD \$ 740,119**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,236,879

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 330,085

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 143,739

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 86,325

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,554

**Employer's Total Pension Expense/(Income) \$ 245,618**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,177	\$ 0
Changes of assumptions	\$ 172,076	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 32,865
Changes in proportionate share	\$ 327,140	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,002	\$ 0
Total (prior to post-MD contributions)	\$ 572,395	\$ 32,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 539,530

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 194,735
2 <sup>nd</sup> Fiscal Year	167,305
3 <sup>rd</sup> Fiscal Year	90,253
4 <sup>th</sup> Fiscal Year	72,883
5 <sup>th</sup> Fiscal Year	14,354
Thereafter	0
<b>Total</b>	<b>\$ 539,530</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.



**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, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00136843%

Employer's proportionate share at MD 0.00290493%

Employer's proportionate share of system NPL/(A) at prior MD \$ 184,465

**Employer's proportionate share of system NPL/(A) at MD \$ 440,059**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 735,421

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 196,261

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 85,464

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 51,788

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,566

**Employer's Total Pension Expense/(Income) \$ 148,818**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,969	\$ 0
Changes of assumptions	\$ 102,313	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 19,541
Changes in proportionate share	\$ 198,111	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,425	\$ 0
Total (prior to post-MD contributions)	\$ 350,818	\$ 19,541
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 331,277

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 118,564
2 <sup>nd</sup> Fiscal Year	102,255
3 <sup>rd</sup> Fiscal Year	55,876
4 <sup>th</sup> Fiscal Year	45,577
5 <sup>th</sup> Fiscal Year	9,006
Thereafter	0
<b>Total</b>	<b>\$ 331,277</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4465: Bridge Educational Foundation

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00107992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD** **\$ 163,594**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 273,396

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 72,961

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,772

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,250

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,746

**Employer's Total Pension Expense/(Income)** **\$ 60,768**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,565	\$ 0
Changes of assumptions	\$ 38,035	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 7,264
Changes in proportionate share	\$ 89,249	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,720	\$ 0
Total (prior to post-MD contributions)	\$ 162,569	\$ 7,264
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 155,305

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 49,520
2 <sup>nd</sup> Fiscal Year	43,458
3 <sup>rd</sup> Fiscal Year	27,366
4 <sup>th</sup> Fiscal Year	28,826
5 <sup>th</sup> Fiscal Year	6,134
Thereafter	0
<b>Total</b>	<b>\$ 155,305</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4467: Cannon Beach Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,847

**Employer's Total Pension Expense/(Income) \$ 5,847**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,558	\$ 0
Total (prior to post-MD contributions)	\$ 24,558	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,558

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 5,847
2 <sup>nd</sup> Fiscal Year	5,847
3 <sup>rd</sup> Fiscal Year	5,847
4 <sup>th</sup> Fiscal Year	5,847
5 <sup>th</sup> Fiscal Year	1,170
Thereafter	0
<b>Total</b>	<b>\$ 24,558</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4468: Frontier Charter Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

**Employer's proportionate share of system NPL/(A) at MD \$ 0**

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 0

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,267

**Employer's Total Pension Expense/(Income) \$ 17,267**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,521	\$ 0
Total (prior to post-MD contributions)	\$ 72,521	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,521

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 17,267
2 <sup>nd</sup> Fiscal Year	17,267
3 <sup>rd</sup> Fiscal Year	17,267
4 <sup>th</sup> Fiscal Year	17,267
5 <sup>th</sup> Fiscal Year	3,453
Thereafter	0
<b>Total</b>	<b>\$ 72,521</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.

**Oregon Public Employees Retirement System**  
Schedule of Pension Amounts under GASB 68  
Employer #4469: Desert Sky Montessori

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2018  
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2016

Discount rate 7.20%  
Employer's proportionate share at prior MD 0.00000000%  
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0  
**Employer's proportionate share of system NPL/(A) at MD \$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
  - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
  - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,808

**Employer's Total Pension Expense/(Income) \$ 1,808**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,595	\$ 0
Total (prior to post-MD contributions)	\$ 7,595	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,595

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 <sup>st</sup> Fiscal Year	\$ 1,808
2 <sup>nd</sup> Fiscal Year	1,808
3 <sup>rd</sup> Fiscal Year	1,808
4 <sup>th</sup> Fiscal Year	1,808
5 <sup>th</sup> Fiscal Year	363
Thereafter	0
<b>Total</b>	<b>\$ 7,595</b>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019.