

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 940 pages of this report will print. (There is one page per employer, and there are 939 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 940 pages of this report will print. (There is one page per employer, and there are 939 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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	27.65070338%
Employer's proportionate share at MD	28.35807327%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,782,909,496
Employer's proportionate share of system NPL/(A) at MD	\$ 6,188,706,978
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,189,718,755
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,672,219,504

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,411,719,735
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 70,170,984
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (33,552,418)
Employer's Total Pension Expense/(Income)	\$ 1,448,338,301

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 272,377,974	\$ 0
Changes of assumptions	\$ 332,128,339	\$ 11,637,089
Net difference between projected and actual earnings on investments	\$ 727,711,538	\$ 0
Changes in proportionate share	\$ 195,881,310	\$ 15,104,628
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,250,967	\$ 113,860,769
Total (prior to post-MD contributions)	\$ 1,531,350,128	\$ 140,602,486
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,390,747,642

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 324,724,956
2 nd Fiscal Year	410,289,521
3 rd Fiscal Year	384,679,910
4 th Fiscal Year	263,995,785
5 th Fiscal Year	7,057,470
Thereafter	0
Total	\$ 1,390,747,642

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #1039: SAIF

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.72162203%
Employer's proportionate share at MD 0.37999577%

Employer's proportionate share of system NPL/(A) at prior MD \$ 124,823,330
Employer's proportionate share of system NPL/(A) at MD \$ 82,928,147

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 123,141,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,207,429

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,916,924
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,011,602)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,049,504

Employer's Total Pension Expense/(Income) \$ 28,954,826

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,649,842	\$ 0
Changes of assumptions	\$ 4,450,492	\$ 155,936
Net difference between projected and actual earnings on investments	\$ 9,751,273	\$ 0
Changes in proportionate share	\$ 2,942,194	\$ 40,548,829
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,795,082	\$ 1,303,620
Total (prior to post-MD contributions)	\$ 100,588,883	\$ 42,008,385
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,580,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,770,656
2 nd Fiscal Year	14,787,358
3 rd Fiscal Year	14,471,352
4 th Fiscal Year	12,714,851
5 th Fiscal Year	2,836,278
Thereafter	0
Total	\$ 58,580,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04372426%
Employer's proportionate share at MD	0.04192185%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,563,250
Employer's proportionate share of system NPL/(A) at MD	\$ 9,148,790
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,585,197
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,428,656
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,086,951
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (70,518)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (78,678)
Employer's Total Pension Expense/(Income)	\$ 1,937,755

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 402,657	\$ 0
Changes of assumptions	\$ 490,987	\$ 17,203
Net difference between projected and actual earnings on investments	\$ 1,075,779	\$ 0
Changes in proportionate share	\$ 347,226	\$ 541,741
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,988	\$ 269,642
Total (prior to post-MD contributions)	\$ 2,319,637	\$ 828,586
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,491,051

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 332,017
2 nd Fiscal Year	416,602
3 rd Fiscal Year	462,044
4 th Fiscal Year	298,452
5 th Fiscal Year	(18,065)
Thereafter	0
Total	\$ 1,491,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	1.68522393%
Employer's proportionate share at MD	1.64526174%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 291,503,382
Employer's proportionate share of system NPL/(A) at MD	\$ 359,052,701
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 533,163,608
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 213,052,636

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 81,904,312
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (3,734,373)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,340,899
Employer's Total Pension Expense/(Income)	\$ 80,510,838

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,802,662	\$ 0
Changes of assumptions	\$ 19,269,223	\$ 675,154
Net difference between projected and actual earnings on investments	\$ 42,219,933	\$ 0
Changes in proportionate share	\$ 6,250,744	\$ 10,145,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,714,414	\$ 1,475,301
Total (prior to post-MD contributions)	\$ 87,256,976	\$ 12,296,318
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,960,658

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,853,840
2 nd Fiscal Year	22,685,884
3 rd Fiscal Year	21,602,094
4 th Fiscal Year	13,894,379
5 th Fiscal Year	(75,537)
Thereafter	0
Total	\$ 74,960,658

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09250105%
Employer's proportionate share at MD 0.09186104%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,000,466
Employer's proportionate share of system NPL/(A) at MD \$ 20,047,239

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 29,768,494
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,895,516

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,573,020
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,734)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (619,604)

Employer's Total Pension Expense/(Income) \$ 3,918,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 882,321	\$ 0
Changes of assumptions	\$ 1,075,872	\$ 37,696
Net difference between projected and actual earnings on investments	\$ 2,357,295	\$ 0
Changes in proportionate share	\$ 130,004	\$ 154,806
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,738,393
Total (prior to post-MD contributions)	\$ 4,445,492	\$ 1,930,895
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,514,597

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 431,261
2 nd Fiscal Year	787,922
3 rd Fiscal Year	768,595
4 th Fiscal Year	574,416
5 th Fiscal Year	(47,598)
Thereafter	0
Total	\$ 2,514,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.53594001%
Employer's proportionate share at MD 0.52038292%

Employer's proportionate share of system NPL/(A) at prior MD \$ 92,704,787
Employer's proportionate share of system NPL/(A) at MD \$ 113,565,452

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 168,635,317
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 67,386,818

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,905,668
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,471,824)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,625,970)

Employer's Total Pension Expense/(Income) \$ 21,807,874

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,998,254	\$ 0
Changes of assumptions	\$ 6,094,699	\$ 213,546
Net difference between projected and actual earnings on investments	\$ 13,353,822	\$ 0
Changes in proportionate share	\$ 874,189	\$ 4,134,350
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,965	\$ 5,308,945
Total (prior to post-MD contributions)	\$ 25,323,929	\$ 9,656,841
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,667,088

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,464,003
2 nd Fiscal Year	4,842,680
3 rd Fiscal Year	5,125,802
4 th Fiscal Year	3,482,377
5 th Fiscal Year	(247,775)
Thereafter	0
Total	\$ 15,667,088

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04515367%
Employer's proportionate share at MD 0.04807435%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,810,504
Employer's proportionate share of system NPL/(A) at MD \$ 10,491,477

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,578,976
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,225,372

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,393,234
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,689
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (90,851)

Employer's Total Pension Expense/(Income) \$ 2,338,072

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 461,752	\$ 0
Changes of assumptions	\$ 563,044	\$ 19,728
Net difference between projected and actual earnings on investments	\$ 1,233,661	\$ 0
Changes in proportionate share	\$ 456,238	\$ 149,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,028	\$ 313,678
Total (prior to post-MD contributions)	\$ 2,716,723	\$ 482,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,234,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 462,902
2 nd Fiscal Year	643,734
3 rd Fiscal Year	647,920
4 th Fiscal Year	462,508
5 th Fiscal Year	17,198
Thereafter	0
Total	\$ 2,234,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.51287127%
Employer's proportionate share at MD	0.42505441%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 88,714,447
Employer's proportionate share of system NPL/(A) at MD	\$ 92,761,492
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 137,743,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 55,042,283
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 21,160,031
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (4,483,516)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 3,265,408
Employer's Total Pension Expense/(Income)	\$ 19,941,923

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,082,628	\$ 0
Changes of assumptions	\$ 4,978,216	\$ 174,426
Net difference between projected and actual earnings on investments	\$ 10,907,546	\$ 0
Changes in proportionate share	\$ 85,300	\$ 15,062,132
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,589,834	\$ 622,494
Total (prior to post-MD contributions)	\$ 34,643,524	\$ 15,859,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,784,472

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 st Fiscal Year	\$ 3,663,653
2 nd Fiscal Year	5,323,811
3 rd Fiscal Year	4,932,592
4 th Fiscal Year	4,493,389
5 th Fiscal Year	371,027
Thereafter	0
Total	\$ 18,784,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04951431%

Employer's proportionate share at MD 0.04438947%

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

Employer's proportionate share of system NPL/(A) at MD \$ 9,687,309

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,384,854

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,748,200

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,209,794

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (447,149)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 667,638

Employer's Total Pension Expense/(Income) \$ 2,430,283

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 426,359	\$ 0
Changes of assumptions	\$ 519,887	\$ 18,216
Net difference between projected and actual earnings on investments	\$ 1,139,102	\$ 0
Changes in proportionate share	\$ 0	\$ 1,243,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,135,185	\$ 0
Total (prior to post-MD contributions)	\$ 4,220,533	\$ 1,261,975
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,958,558

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 708,735
2 nd Fiscal Year	895,007
3 rd Fiscal Year	796,766
4 th Fiscal Year	520,098
5 th Fiscal Year	37,953
Thereafter	0
Total	\$ 2,958,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03103323%
Employer's proportionate share at MD	0.03344566%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,368,006
Employer's proportionate share of system NPL/(A) at MD	\$ 7,298,993
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,838,402
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,331,035
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,664,990
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 151,061
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (240,286)
Employer's Total Pension Expense/(Income)	\$ 1,575,765

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 321,244	\$ 0
Changes of assumptions	\$ 391,714	\$ 13,725
Net difference between projected and actual earnings on investments	\$ 858,267	\$ 0
Changes in proportionate share	\$ 461,880	\$ 241,062
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 568,024
Total (prior to post-MD contributions)	\$ 2,033,105	\$ 822,811
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,210,294

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 168,784
2 nd Fiscal Year	332,343
3 rd Fiscal Year	403,039
4 th Fiscal Year	299,518
5 th Fiscal Year	6,611
Thereafter	0
Total	\$ 1,210,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	1.14753959%
Employer's proportionate share at MD	1.14837553%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 198,496,867
Employer's proportionate share of system NPL/(A) at MD	\$ 250,615,040
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 372,142,636
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 148,708,517
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 57,168,355
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,023,185
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (4,226,994)
Employer's Total Pension Expense/(Income)	\$ 53,964,546

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,030,094	\$ 0
Changes of assumptions	\$ 13,449,717	\$ 471,250
Net difference between projected and actual earnings on investments	\$ 29,469,073	\$ 0
Changes in proportionate share	\$ 4,096,506	\$ 488,712
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 12,733,035
Total (prior to post-MD contributions)	\$ 58,045,390	\$ 13,692,997
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,352,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,348,119
2 nd Fiscal Year	13,678,196
3 rd Fiscal Year	12,934,115
4 th Fiscal Year	8,667,399
5 th Fiscal Year	(275,438)
Thereafter	0
Total	\$ 44,352,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.82321208%
Employer's proportionate share at MD	0.78348315%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 142,395,975
Employer's proportionate share of system NPL/(A) at MD	\$ 170,982,972
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 253,895,592
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 101,456,896

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 39,003,307
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (520,764)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,926,514)
Employer's Total Pension Expense/(Income)	\$ 36,556,029

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,525,319	\$ 0
Changes of assumptions	\$ 9,176,116	\$ 321,512
Net difference between projected and actual earnings on investments	\$ 20,105,376	\$ 0
Changes in proportionate share	\$ 3,673,881	\$ 5,794,807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,643,278
Total (prior to post-MD contributions)	\$ 40,480,692	\$ 11,759,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,721,095

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 st Fiscal Year	\$ 6,143,527
2 nd Fiscal Year	8,928,516
3 rd Fiscal Year	8,640,730
4 th Fiscal Year	5,385,952
5 th Fiscal Year	(377,630)
Thereafter	0
Total	\$ 28,721,095

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 1.61233548%

Employer's proportionate share at MD 1.53783487%

Employer's proportionate share of system NPL/(A) at prior MD \$ 278,895,425

Employer's proportionate share of system NPL/(A) at MD \$ 335,608,463

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 498,350,851

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 199,141,428

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,556,394

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,033,696)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,048,662

Employer's Total Pension Expense/(Income) \$ 76,571,360

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,770,832	\$ 0
Changes of assumptions	\$ 18,011,045	\$ 631,070
Net difference between projected and actual earnings on investments	\$ 39,463,195	\$ 0
Changes in proportionate share	\$ 7,385,599	\$ 13,277,640
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,835,939	\$ 678,620
Total (prior to post-MD contributions)	\$ 94,466,610	\$ 14,587,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,879,280

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,400,787
2 nd Fiscal Year	23,900,133
3 rd Fiscal Year	22,813,823
4 th Fiscal Year	15,194,922
5 th Fiscal Year	569,616
Thereafter	0
Total	\$ 79,879,280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02062843%
Employer's proportionate share at MD 0.02340764%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,568,224
Employer's proportionate share of system NPL/(A) at MD \$ 5,108,352

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,585,481
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,031,165

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,165,278
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 275,772
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (254,714)

Employer's Total Pension Expense/(Income) \$ 1,186,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 224,829	\$ 0
Changes of assumptions	\$ 274,149	\$ 9,606
Net difference between projected and actual earnings on investments	\$ 600,676	\$ 0
Changes in proportionate share	\$ 510,413	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 694,753
Total (prior to post-MD contributions)	\$ 1,610,067	\$ 704,359
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 905,708

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 st Fiscal Year	\$ 201,903
2 nd Fiscal Year	253,145
3 rd Fiscal Year	247,401
4 th Fiscal Year	199,375
5 th Fiscal Year	3,885
Thereafter	0
Total	\$ 905,708

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.14448001%
Employer's proportionate share at MD 0.15352442%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,991,582
Employer's proportionate share of system NPL/(A) at MD \$ 33,504,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,751,132
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,880,595

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,642,743
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 419,536
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (520,040)

Employer's Total Pension Expense/(Income) \$ 7,542,239

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,474,595	\$ 0
Changes of assumptions	\$ 1,798,070	\$ 63,001
Net difference between projected and actual earnings on investments	\$ 3,939,671	\$ 0
Changes in proportionate share	\$ 1,394,253	\$ 188,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,522,021
Total (prior to post-MD contributions)	\$ 8,606,589	\$ 1,773,400
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,833,189

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,560,293
2 nd Fiscal Year	2,002,408
3 rd Fiscal Year	1,834,040
4 th Fiscal Year	1,393,038
5 th Fiscal Year	43,411
Thereafter	0
Total	\$ 6,833,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.46785681%
Employer's proportionate share at MD	0.44959791%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 80,928,024
Employer's proportionate share of system NPL/(A) at MD	\$ 98,117,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 145,696,723
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 58,220,536
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 22,381,854
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,340,242)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 181,481
Employer's Total Pension Expense/(Income)	\$ 21,223,093

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,318,367	\$ 0
Changes of assumptions	\$ 5,265,668	\$ 184,498
Net difference between projected and actual earnings on investments	\$ 11,537,370	\$ 0
Changes in proportionate share	\$ 2,402,344	\$ 3,888,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 867,841	\$ 1,526,244
Total (prior to post-MD contributions)	\$ 24,391,590	\$ 5,599,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18,792,179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,006,824
2 nd Fiscal Year	5,845,092
3 rd Fiscal Year	5,626,426
4 th Fiscal Year	3,445,519
5 th Fiscal Year	(131,681)
Thereafter	0
Total	\$ 18,792,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.19059361%

Employer's proportionate share at MD 0.18662334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,968,130

Employer's proportionate share of system NPL/(A) at MD \$ 40,727,632

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,477,170

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,166,729

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,290,471

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (227,579)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 354,871

Employer's Total Pension Expense/(Income) \$ 9,417,763

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,792,508	\$ 0
Changes of assumptions	\$ 2,185,723	\$ 76,583
Net difference between projected and actual earnings on investments	\$ 4,789,040	\$ 0
Changes in proportionate share	\$ 690,627	\$ 845,851
Differences between employer contributions and employer's proportionate share of system contributions	\$ 702,837	\$ 0
Total (prior to post-MD contributions)	\$ 10,160,735	\$ 922,434
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,238,301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,196,991
2 nd Fiscal Year	2,789,608
3 rd Fiscal Year	2,581,353
4 th Fiscal Year	1,657,157
5 th Fiscal Year	13,193
Thereafter	0
Total	\$ 9,238,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02719435%

Employer's proportionate share at MD 0.02157638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,703,971

Employer's proportionate share of system NPL/(A) at MD \$ 4,708,708

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,992,043

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,794,026

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,074,114

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (230,521)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 343,714

Employer's Total Pension Expense/(Income) \$ 1,187,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 207,240	\$ 0
Changes of assumptions	\$ 252,701	\$ 8,854
Net difference between projected and actual earnings on investments	\$ 553,683	\$ 0
Changes in proportionate share	\$ 17,742	\$ 751,978
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,319,213	\$ 0
Total (prior to post-MD contributions)	\$ 2,350,579	\$ 760,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,589,747

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 354,902
2 nd Fiscal Year	436,734
3 rd Fiscal Year	422,494
4 th Fiscal Year	331,156
5 th Fiscal Year	44,462
Thereafter	0
Total	\$ 1,589,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.10232961%
Employer's proportionate share at MD 0.10886189%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,700,572
Employer's proportionate share of system NPL/(A) at MD \$ 23,757,409

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,277,790
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,097,035

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,419,355
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 584,111
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (292,406)

Employer's Total Pension Expense/(Income) \$ 5,711,060

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,045,613	\$ 0
Changes of assumptions	\$ 1,274,985	\$ 44,673
Net difference between projected and actual earnings on investments	\$ 2,793,563	\$ 0
Changes in proportionate share	\$ 2,086,237	\$ 22,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 939,215
Total (prior to post-MD contributions)	\$ 7,200,398	\$ 1,006,624
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,193,774

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,529,887
2 nd Fiscal Year	1,908,668
3 rd Fiscal Year	1,645,319
4 th Fiscal Year	1,070,802
5 th Fiscal Year	39,098
Thereafter	0
Total	\$ 6,193,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.18947485%

Employer's proportionate share at MD 0.18088324%

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

Employer's proportionate share of system NPL/(A) at MD \$ 39,474,945

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 58,617,033

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 23,423,417

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,004,718

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (499,753)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 395,025

Employer's Total Pension Expense/(Income) \$ 8,899,990

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,737,375	\$ 0
Changes of assumptions	\$ 2,118,495	\$ 74,228
Net difference between projected and actual earnings on investments	\$ 4,641,741	\$ 0
Changes in proportionate share	\$ 707,297	\$ 1,625,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 623,541	\$ 0
Total (prior to post-MD contributions)	\$ 9,828,449	\$ 1,699,606
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,128,843

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,868,985
2 nd Fiscal Year	2,475,310
3 rd Fiscal Year	2,346,187
4 th Fiscal Year	1,467,170
5 th Fiscal Year	(28,808)
Thereafter	0
Total	\$ 8,128,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.07209247%
Employer's proportionate share at MD 0.05524747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,470,271
Employer's proportionate share of system NPL/(A) at MD \$ 12,056,898

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,903,498
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,154,253

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,750,326
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (491,536)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 665,403

Employer's Total Pension Expense/(Income) \$ 2,924,193

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 530,649	\$ 0
Changes of assumptions	\$ 647,056	\$ 22,671
Net difference between projected and actual earnings on investments	\$ 1,417,735	\$ 0
Changes in proportionate share	\$ 500,478	\$ 2,075,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,019,477	\$ 154,080
Total (prior to post-MD contributions)	\$ 6,115,395	\$ 2,252,133
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,863,262

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 898,658
2 nd Fiscal Year	1,135,286
3 rd Fiscal Year	1,009,694
4 th Fiscal Year	739,408
5 th Fiscal Year	80,215
Thereafter	0
Total	\$ 3,863,262

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05697717%
Employer's proportionate share at MD 0.05410243%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,855,686
Employer's proportionate share of system NPL/(A) at MD \$ 11,807,011

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,532,436
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,005,977

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,693,324
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (185,017)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,982

Employer's Total Pension Expense/(Income) \$ 2,551,289

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 519,651	\$ 0
Changes of assumptions	\$ 633,645	\$ 22,202
Net difference between projected and actual earnings on investments	\$ 1,388,351	\$ 0
Changes in proportionate share	\$ 286,408	\$ 583,567
Differences between employer contributions and employer's proportionate share of system contributions	\$ 298,700	\$ 88,531
Total (prior to post-MD contributions)	\$ 3,126,755	\$ 694,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,432,455

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 503,116
2 nd Fiscal Year	709,380
3 rd Fiscal Year	727,246
4 th Fiscal Year	486,411
5 th Fiscal Year	6,302
Thereafter	0
Total	\$ 2,432,455

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02250333%
Employer's proportionate share at MD 0.02138146%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,892,537
Employer's proportionate share of system NPL/(A) at MD \$ 4,666,170

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,928,877
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,768,785

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,064,410
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (115,790)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,764

Employer's Total Pension Expense/(Income) \$ 953,384

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 205,368	\$ 0
Changes of assumptions	\$ 250,419	\$ 8,774
Net difference between projected and actual earnings on investments	\$ 548,681	\$ 0
Changes in proportionate share	\$ 22,482	\$ 254,305
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,696	\$ 28,025
Total (prior to post-MD contributions)	\$ 1,052,646	\$ 291,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 761,542

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 st Fiscal Year	\$ 136,522
2 nd Fiscal Year	232,282
3 rd Fiscal Year	239,760
4 th Fiscal Year	159,182
5 th Fiscal Year	(6,205)
Thereafter	0
Total	\$ 761,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (144)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9)

Employer's Total Pension Expense/(Income) \$ (153)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 42
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 42
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42)

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.66321419%
Employer's proportionate share at MD	0.64117978%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 114,720,172
Employer's proportionate share of system NPL/(A) at MD	\$ 139,927,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 207,780,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 83,029,368
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 31,919,170
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 67,828
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,914,785
Employer's Total Pension Expense/(Income)	\$ 33,901,783

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,158,502	\$ 0
Changes of assumptions	\$ 7,509,466	\$ 263,116
Net difference between projected and actual earnings on investments	\$ 16,453,654	\$ 0
Changes in proportionate share	\$ 2,665,410	\$ 2,672,738
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,347,001	\$ 1,513,461
Total (prior to post-MD contributions)	\$ 44,134,033	\$ 4,449,315
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,684,718

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,063,456
2 nd Fiscal Year	11,357,843
3 rd Fiscal Year	10,630,109
4 th Fiscal Year	7,893,126
5 th Fiscal Year	740,185
Thereafter	0
Total	\$ 39,684,718

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05939403%
Employer's proportionate share at MD	0.06012372%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,273,745
Employer's proportionate share of system NPL/(A) at MD	\$ 13,121,064
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 19,483,696
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,785,702
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,993,075
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 251,806
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (357,658)
Employer's Total Pension Expense/(Income)	\$ 2,887,223

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 577,486	\$ 0
Changes of assumptions	\$ 704,166	\$ 24,673
Net difference between projected and actual earnings on investments	\$ 1,542,867	\$ 0
Changes in proportionate share	\$ 472,725	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 957,173
Total (prior to post-MD contributions)	\$ 3,297,244	\$ 981,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,315,398

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 st Fiscal Year	\$ 507,995
2 nd Fiscal Year	715,987
3 rd Fiscal Year	655,144
4 th Fiscal Year	450,064
5 th Fiscal Year	(13,792)
Thereafter	0
Total	\$ 2,315,398

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.13005792%

Employer's proportionate share at MD 0.13272659%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,496,905

Employer's proportionate share of system NPL/(A) at MD \$ 28,965,507

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,011,386

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,187,387

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,607,386

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 214,135

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (226,806)

Employer's Total Pension Expense/(Income) \$ 6,594,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,274,833	\$ 0
Changes of assumptions	\$ 1,554,487	\$ 54,466
Net difference between projected and actual earnings on investments	\$ 3,405,967	\$ 0
Changes in proportionate share	\$ 1,056,515	\$ 109,935
Differences between employer contributions and employer's proportionate share of system contributions	\$ 369,839	\$ 909,292
Total (prior to post-MD contributions)	\$ 7,661,641	\$ 1,073,693
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,587,948

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,501,651
2 nd Fiscal Year	2,047,538
3 rd Fiscal Year	1,869,841
4 th Fiscal Year	1,165,558
5 th Fiscal Year	3,360
Thereafter	0
Total	\$ 6,587,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.19682769%
Employer's proportionate share at MD	0.19304184%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 34,046,477
Employer's proportionate share of system NPL/(A) at MD	\$ 42,128,369
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 62,557,149
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 24,997,890
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,609,996
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (123,939)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (21,760)
Employer's Total Pension Expense/(Income)	\$ 9,464,297

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,854,158	\$ 0
Changes of assumptions	\$ 2,260,896	\$ 79,217
Net difference between projected and actual earnings on investments	\$ 4,953,749	\$ 0
Changes in proportionate share	\$ 1,214,407	\$ 569,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 253,254	\$ 574,533
Total (prior to post-MD contributions)	\$ 10,536,464	\$ 1,222,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,313,511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,217,331
2 nd Fiscal Year	2,915,261
3 rd Fiscal Year	2,597,045
4 th Fiscal Year	1,604,116
5 th Fiscal Year	(20,242)
Thereafter	0
Total	\$ 9,313,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 3.36123181%

Employer's proportionate share at MD 3.33631778%

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

Employer's proportionate share of system NPL/(A) at MD \$ 728,099,294

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,081,167,320

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 432,035,389

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 166,088,352

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,240,990)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,213,584

Employer's Total Pension Expense/(Income) \$ 179,060,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,045,177	\$ 0
Changes of assumptions	\$ 39,074,787	\$ 1,369,100
Net difference between projected and actual earnings on investments	\$ 85,615,018	\$ 0
Changes in proportionate share	\$ 692,540	\$ 9,657,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,059,217	\$ 1,134,095
Total (prior to post-MD contributions)	\$ 206,486,739	\$ 12,160,829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 194,325,910

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 st Fiscal Year	\$ 48,860,316
2 nd Fiscal Year	56,706,273
3 rd Fiscal Year	49,767,570
4 th Fiscal Year	36,434,179
5 th Fiscal Year	2,557,571
Thereafter	0
Total	\$ 194,325,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06305220%
Employer's proportionate share at MD 0.06562217%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,906,521
Employer's proportionate share of system NPL/(A) at MD \$ 14,321,015

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,265,524
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,497,722

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,266,799
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,733)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,560

Employer's Total Pension Expense/(Income) \$ 3,231,626

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 630,298	\$ 0
Changes of assumptions	\$ 768,564	\$ 26,929
Net difference between projected and actual earnings on investments	\$ 1,683,965	\$ 0
Changes in proportionate share	\$ 302,073	\$ 282,044
Differences between employer contributions and employer's proportionate share of system contributions	\$ 94,559	\$ 162,010
Total (prior to post-MD contributions)	\$ 3,479,459	\$ 470,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,008,476

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 651,780
2 nd Fiscal Year	882,081
3 rd Fiscal Year	828,714
4 th Fiscal Year	621,042
5 th Fiscal Year	24,859
Thereafter	0
Total	\$ 3,008,476

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.27517831%
Employer's proportionate share at MD 0.26946402%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,599,258
Employer's proportionate share of system NPL/(A) at MD \$ 58,806,318

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,322,525
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,894,156

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,414,440
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 574,156
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 343,203

Employer's Total Pension Expense/(Income) \$ 14,331,799

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,588,189	\$ 0
Changes of assumptions	\$ 3,155,949	\$ 110,578
Net difference between projected and actual earnings on investments	\$ 6,914,859	\$ 0
Changes in proportionate share	\$ 1,337,005	\$ 732,418
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,620,049	\$ 1,021,287
Total (prior to post-MD contributions)	\$ 17,616,051	\$ 1,864,283
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,751,768

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,836,107
2 nd Fiscal Year	4,571,915
3 rd Fiscal Year	4,004,087
4 th Fiscal Year	3,079,647
5 th Fiscal Year	260,012
Thereafter	0
Total	\$ 15,751,768

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.17770642%

Employer's proportionate share at MD 0.19662906%

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

Employer's proportionate share of system NPL/(A) at MD \$ 42,911,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 63,719,624

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 25,462,416

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,788,575

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 247,872
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 318,235

Employer's Total Pension Expense/(Income) \$ 10,354,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,888,613	\$ 0
Changes of assumptions	\$ 2,302,910	\$ 80,689
Net difference between projected and actual earnings on investments	\$ 5,045,802	\$ 0
Changes in proportionate share	\$ 2,919,695	\$ 422,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 671,351	\$ 0
Total (prior to post-MD contributions)	\$ 12,828,371	\$ 503,410
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,324,961

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,785,005
2 nd Fiscal Year	3,582,301
3 rd Fiscal Year	3,376,740
4 th Fiscal Year	2,378,278
5 th Fiscal Year	202,637
Thereafter	0
Total	\$ 12,324,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04947696%
Employer's proportionate share at MD 0.04845842%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,558,329
Employer's proportionate share of system NPL/(A) at MD \$ 10,575,294

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,703,438
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,275,107

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,412,354
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,775
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (142,788)

Employer's Total Pension Expense/(Income) \$ 2,274,341

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 465,441	\$ 0
Changes of assumptions	\$ 567,543	\$ 19,886
Net difference between projected and actual earnings on investments	\$ 1,243,517	\$ 0
Changes in proportionate share	\$ 236,188	\$ 153,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 334,526
Total (prior to post-MD contributions)	\$ 2,512,689	\$ 508,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,004,634

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 st Fiscal Year	\$ 423,746
2 nd Fiscal Year	627,723
3 rd Fiscal Year	562,596
4 th Fiscal Year	392,699
5 th Fiscal Year	(2,129)
Thereafter	0
Total	\$ 2,004,634

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02304338%
Employer's proportionate share at MD 0.01895195%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,985,953
Employer's proportionate share of system NPL/(A) at MD \$ 4,135,967

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,141,570
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,454,177

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 943,465
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,846
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,957)

Employer's Total Pension Expense/(Income) \$ 983,354

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 182,033	\$ 0
Changes of assumptions	\$ 221,964	\$ 7,777
Net difference between projected and actual earnings on investments	\$ 486,336	\$ 0
Changes in proportionate share	\$ 570,362	\$ 496,614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 119,006
Total (prior to post-MD contributions)	\$ 1,460,695	\$ 623,397
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 837,298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 242,323
2 nd Fiscal Year	315,984
3 rd Fiscal Year	234,147
4 th Fiscal Year	75,092
5 th Fiscal Year	(30,248)
Thereafter	0
Total	\$ 837,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00145044%
Employer's proportionate share at MD 0.00153182%

Employer's proportionate share of system NPL/(A) at prior MD \$ 250,891
Employer's proportionate share of system NPL/(A) at MD \$ 334,296

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 496,402
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 198,363

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,257
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,467
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,030)

Employer's Total Pension Expense/(Income) \$ 76,694

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,713	\$ 0
Changes of assumptions	\$ 17,941	\$ 629
Net difference between projected and actual earnings on investments	\$ 39,309	\$ 0
Changes in proportionate share	\$ 12,447	\$ 3,298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 618	\$ 23,947
Total (prior to post-MD contributions)	\$ 85,028	\$ 27,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,154

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 st Fiscal Year	\$ 12,025
2 nd Fiscal Year	17,642
3 rd Fiscal Year	16,754
4 th Fiscal Year	11,196
5 th Fiscal Year	(462)
Thereafter	0
Total	\$ 57,154

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00009786%
Employer's proportionate share at MD 0.00008345%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,927
Employer's proportionate share of system NPL/(A) at MD \$ 18,212

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,043
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,806

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,154
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (714)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,389)

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 802	\$ 0
Changes of assumptions	\$ 977	\$ 34
Net difference between projected and actual earnings on investments	\$ 2,141	\$ 0
Changes in proportionate share	\$ 893	\$ 2,321
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,384
Total (prior to post-MD contributions)	\$ 4,813	\$ 5,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (926)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (794)
2 nd Fiscal Year	(121)
3 rd Fiscal Year	207
4 th Fiscal Year	(8)
5 th Fiscal Year	(210)
Thereafter	0
Total	\$ (926)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.27163126%
Employer's proportionate share at MD 0.33663030%

Employer's proportionate share of system NPL/(A) at prior MD \$ 46,985,703
Employer's proportionate share of system NPL/(A) at MD \$ 73,464,310

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 109,088,433
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,591,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,758,107
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,948,988
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 475,398

Employer's Total Pension Expense/(Income) \$ 20,182,493

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,233,318	\$ 0
Changes of assumptions	\$ 3,942,597	\$ 138,140
Net difference between projected and actual earnings on investments	\$ 8,638,448	\$ 0
Changes in proportionate share	\$ 8,465,692	\$ 1,445,640
Differences between employer contributions and employer's proportionate share of system contributions	\$ 478,584	\$ 1,111,561
Total (prior to post-MD contributions)	\$ 24,758,639	\$ 2,695,341
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,063,298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,677,965
2 nd Fiscal Year	5,944,584
3 rd Fiscal Year	5,440,976
4 th Fiscal Year	4,476,459
5 th Fiscal Year	523,314
Thereafter	0
Total	\$ 22,063,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.13639041%
Employer's proportionate share at MD 0.12619166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,592,275
Employer's proportionate share of system NPL/(A) at MD \$ 27,539,361

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,893,676
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,341,148

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,282,065
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (674,006)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 67,465

Employer's Total Pension Expense/(Income) \$ 5,675,524

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,212,065	\$ 0
Changes of assumptions	\$ 1,477,950	\$ 51,784
Net difference between projected and actual earnings on investments	\$ 3,238,271	\$ 0
Changes in proportionate share	\$ 343,708	\$ 1,694,618
Differences between employer contributions and employer's proportionate share of system contributions	\$ 217,991	\$ 241,166
Total (prior to post-MD contributions)	\$ 6,489,985	\$ 1,987,568
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,502,417

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 880,388
2 nd Fiscal Year	1,454,218
3 rd Fiscal Year	1,388,634
4 th Fiscal Year	846,597
5 th Fiscal Year	(67,419)
Thereafter	0
Total	\$ 4,502,417

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.94012241%
Employer's proportionate share at MD	0.95630578%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 162,618,663
Employer's proportionate share of system NPL/(A) at MD	\$ 208,698,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 309,900,503
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 123,836,507

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 47,606,751
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (514,088)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (397,159)
Employer's Total Pension Expense/(Income)	\$ 46,695,504

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,185,273	\$ 0
Changes of assumptions	\$ 11,200,206	\$ 392,432
Net difference between projected and actual earnings on investments	\$ 24,540,269	\$ 0
Changes in proportionate share	\$ 3,036,133	\$ 1,671,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 825,193	\$ 3,180,885
Total (prior to post-MD contributions)	\$ 48,787,074	\$ 5,244,832
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,542,242

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,497,103
2 nd Fiscal Year	13,032,484
3 rd Fiscal Year	12,318,507
4 th Fiscal Year	8,542,020
5 th Fiscal Year	152,127
Thereafter	0
Total	\$ 43,542,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.40003883%

Employer's proportionate share at MD 0.39906072%

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

Employer's proportionate share of system NPL/(A) at MD \$ 87,088,775

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 129,319,638

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,676,239

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,866,014

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,374)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (712,197)

Employer's Total Pension Expense/(Income) \$ 19,098,443

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,832,960	\$ 0
Changes of assumptions	\$ 4,673,779	\$ 163,760
Net difference between projected and actual earnings on investments	\$ 10,240,508	\$ 0
Changes in proportionate share	\$ 1,515,503	\$ 877,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,864	\$ 2,493,351
Total (prior to post-MD contributions)	\$ 20,308,614	\$ 3,534,316
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,774,298

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,584,380
2 nd Fiscal Year	5,078,822
3 rd Fiscal Year	4,918,543
4 th Fiscal Year	3,237,545
5 th Fiscal Year	(44,992)
Thereafter	0
Total	\$ 16,774,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.34901572%
Employer's proportionate share at MD 0.34689087%

Employer's proportionate share of system NPL/(A) at prior MD \$ 60,371,361
Employer's proportionate share of system NPL/(A) at MD \$ 75,703,519

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 112,413,474
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,920,521

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,268,898
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (358,856)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (41,241)

Employer's Total Pension Expense/(Income) \$ 16,868,801

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,331,871	\$ 0
Changes of assumptions	\$ 4,062,769	\$ 142,351
Net difference between projected and actual earnings on investments	\$ 8,901,750	\$ 0
Changes in proportionate share	\$ 2,105,864	\$ 1,372,282
Differences between employer contributions and employer's proportionate share of system contributions	\$ 476,478	\$ 1,350,404
Total (prior to post-MD contributions)	\$ 18,878,732	\$ 2,865,037
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,013,695

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,544,552
2 nd Fiscal Year	4,860,894
3 rd Fiscal Year	4,707,805
4 th Fiscal Year	2,929,090
5 th Fiscal Year	(28,647)
Thereafter	0
Total	\$ 16,013,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.21051774%

Employer's proportionate share at MD 0.21313009%

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

Employer's proportionate share of system NPL/(A) at MD \$ 46,512,316

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 69,066,948

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,599,212

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,610,028

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (590,180)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 157,052

Employer's Total Pension Expense/(Income) \$ 10,176,900

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,047,105	\$ 0
Changes of assumptions	\$ 2,496,169	\$ 87,461
Net difference between projected and actual earnings on investments	\$ 5,469,244	\$ 0
Changes in proportionate share	\$ 739,545	\$ 923,885
Differences between employer contributions and employer's proportionate share of system contributions	\$ 339,194	\$ 321,150
Total (prior to post-MD contributions)	\$ 11,091,257	\$ 1,332,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,758,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,998,791
2 nd Fiscal Year	2,908,577
3 rd Fiscal Year	2,856,377
4 th Fiscal Year	1,952,616
5 th Fiscal Year	42,401
Thereafter	0
Total	\$ 9,758,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07283188%
Employer's proportionate share at MD	0.07115313%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,598,171
Employer's proportionate share of system NPL/(A) at MD	\$ 15,528,060
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,057,887
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,213,952
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,542,140
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (281,653)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 90,156
Employer's Total Pension Expense/(Income)	\$ 3,350,643

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 683,423	\$ 0
Changes of assumptions	\$ 833,342	\$ 29,199
Net difference between projected and actual earnings on investments	\$ 1,825,898	\$ 0
Changes in proportionate share	\$ 125,137	\$ 669,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 139,128	\$ 27,687
Total (prior to post-MD contributions)	\$ 3,606,928	\$ 726,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,880,597

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 628,465
2 nd Fiscal Year	812,990
3 rd Fiscal Year	835,823
4 th Fiscal Year	601,108
5 th Fiscal Year	2,211
Thereafter	0
Total	\$ 2,880,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.49185119%
Employer's proportionate share at MD 0.47723898%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,078,477
Employer's proportionate share of system NPL/(A) at MD \$ 104,149,960

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 154,654,090
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 61,799,907

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,757,879
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (556,529)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,512,043)

Employer's Total Pension Expense/(Income) \$ 21,689,307

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,583,858	\$ 0
Changes of assumptions	\$ 5,589,399	\$ 195,841
Net difference between projected and actual earnings on investments	\$ 12,246,682	\$ 0
Changes in proportionate share	\$ 2,168,370	\$ 2,664,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,640,933
Total (prior to post-MD contributions)	\$ 24,588,309	\$ 7,501,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,086,936

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,437,097
2 nd Fiscal Year	5,322,761
3 rd Fiscal Year	5,216,120
4 th Fiscal Year	3,322,412
5 th Fiscal Year	(211,453)
Thereafter	0
Total	\$ 17,086,936

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.42459686%
Employer's proportionate share at MD 0.38209410%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,445,088
Employer's proportionate share of system NPL/(A) at MD \$ 83,386,075

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 123,821,435
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,479,152

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,021,383
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (207,657)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,938,723

Employer's Total Pension Expense/(Income) \$ 22,752,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,669,996	\$ 0
Changes of assumptions	\$ 4,475,067	\$ 156,797
Net difference between projected and actual earnings on investments	\$ 9,805,119	\$ 0
Changes in proportionate share	\$ 3,054,976	\$ 5,466,291
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,254,109	\$ 0
Total (prior to post-MD contributions)	\$ 35,259,267	\$ 5,623,088
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,636,179

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,588,754
2 nd Fiscal Year	8,379,880
3 rd Fiscal Year	7,679,996
4 th Fiscal Year	5,388,917
5 th Fiscal Year	598,632
Thereafter	0
Total	\$ 29,636,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06348094%
Employer's proportionate share at MD 0.06516947%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,980,682
Employer's proportionate share of system NPL/(A) at MD \$ 14,222,220

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,118,822
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,439,099

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,244,262
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (112,287)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,569

Employer's Total Pension Expense/(Income) \$ 3,149,544

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 625,950	\$ 0
Changes of assumptions	\$ 763,262	\$ 26,743
Net difference between projected and actual earnings on investments	\$ 1,672,348	\$ 0
Changes in proportionate share	\$ 262,590	\$ 271,179
Differences between employer contributions and employer's proportionate share of system contributions	\$ 267,971	\$ 110,117
Total (prior to post-MD contributions)	\$ 3,592,121	\$ 408,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,184,082

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 688,311
2 nd Fiscal Year	909,971
3 rd Fiscal Year	860,568
4 th Fiscal Year	680,069
5 th Fiscal Year	45,162
Thereafter	0
Total	\$ 3,184,082

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01896179%
Employer's proportionate share at MD 0.01916078%

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

Employer's proportionate share of system NPL/(A) at MD \$ 4,181,541

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,209,243
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,481,219

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 953,861
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,148)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,423)

Employer's Total Pension Expense/(Income) \$ 870,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 184,038	\$ 0
Changes of assumptions	\$ 224,410	\$ 7,863
Net difference between projected and actual earnings on investments	\$ 491,695	\$ 0
Changes in proportionate share	\$ 192,046	\$ 170,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,847	\$ 216,626
Total (prior to post-MD contributions)	\$ 1,111,036	\$ 395,032
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 716,004

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 137,346
2 nd Fiscal Year	207,203
3 rd Fiscal Year	239,609
4 th Fiscal Year	140,639
5 th Fiscal Year	(8,792)
Thereafter	0
Total	\$ 716,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	1.34760547%
Employer's proportionate share at MD	1.31953749%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 233,103,473
Employer's proportionate share of system NPL/(A) at MD	\$ 287,968,466
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 427,609,390
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 170,873,079

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 65,689,128
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (322,936)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,832,902)
Employer's Total Pension Expense/(Income)	\$ 63,533,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,674,096	\$ 0
Changes of assumptions	\$ 15,454,357	\$ 541,489
Net difference between projected and actual earnings on investments	\$ 33,861,350	\$ 0
Changes in proportionate share	\$ 2,452,008	\$ 4,895,711
Differences between employer contributions and employer's proportionate share of system contributions	\$ 303,402	\$ 7,507,419
Total (prior to post-MD contributions)	\$ 64,745,213	\$ 12,944,619
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 51,800,594

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,589,537
2 nd Fiscal Year	15,594,453
3 rd Fiscal Year	14,843,239
4 th Fiscal Year	10,058,766
5 th Fiscal Year	(285,401)
Thereafter	0
Total	\$ 51,800,594

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00519207%
Employer's proportionate share at MD 0.00529354%

Employer's proportionate share of system NPL/(A) at prior MD \$ 898,104
Employer's proportionate share of system NPL/(A) at MD \$ 1,155,233

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,715,425
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 685,485

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 263,523
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 111,697
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,104

Employer's Total Pension Expense/(Income) \$ 436,324

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,844	\$ 0
Changes of assumptions	\$ 61,998	\$ 2,172
Net difference between projected and actual earnings on investments	\$ 135,840	\$ 0
Changes in proportionate share	\$ 317,274	\$ 353
Differences between employer contributions and employer's proportionate share of system contributions	\$ 171,868	\$ 0
Total (prior to post-MD contributions)	\$ 737,824	\$ 2,525
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 735,299

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 228,271
2 nd Fiscal Year	239,371
3 rd Fiscal Year	177,950
4 th Fiscal Year	82,778
5 th Fiscal Year	6,930
Thereafter	0
Total	\$ 735,299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.17614029%

Employer's proportionate share at MD 0.16824702%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,468,052

Employer's proportionate share of system NPL/(A) at MD \$ 36,717,287

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,522,138

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,787,093

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,375,662

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (587,619)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 145,597

Employer's Total Pension Expense/(Income) \$ 7,933,640

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,616,005	\$ 0
Changes of assumptions	\$ 1,970,501	\$ 69,042
Net difference between projected and actual earnings on investments	\$ 4,317,476	\$ 0
Changes in proportionate share	\$ 647,923	\$ 1,380,464
Differences between employer contributions and employer's proportionate share of system contributions	\$ 330,881	\$ 304,434
Total (prior to post-MD contributions)	\$ 8,882,786	\$ 1,753,940
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,128,846

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,557,626
2 nd Fiscal Year	2,245,863
3 rd Fiscal Year	2,086,073
4 th Fiscal Year	1,286,812
5 th Fiscal Year	(47,528)
Thereafter	0
Total	\$ 7,128,846

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.58584390%
Employer's proportionate share at MD	0.59550352%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 101,336,965
Employer's proportionate share of system NPL/(A) at MD	\$ 129,959,351
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 192,978,903
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 77,114,535
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 29,645,317
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,788,955
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (3,550,019)
Employer's Total Pension Expense/(Income)	\$ 27,884,253

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,719,784	\$ 0
Changes of assumptions	\$ 6,974,508	\$ 244,372
Net difference between projected and actual earnings on investments	\$ 15,281,531	\$ 0
Changes in proportionate share	\$ 5,076,724	\$ 860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 10,129,781
Total (prior to post-MD contributions)	\$ 33,052,547	\$ 10,375,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,677,534

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,827,872
2 nd Fiscal Year	7,056,673
3 rd Fiscal Year	6,618,092
4 th Fiscal Year	4,360,744
5 th Fiscal Year	(185,848)
Thereafter	0
Total	\$ 22,677,534

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%
Employer's proportionate share at prior MD 0.59574398%
Employer's proportionate share at MD 0.57571271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,049,441

Employer's proportionate share of system NPL/(A) at MD \$ 125,640,315

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 186,565,492
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,551,731

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,660,092
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (505,458)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,343,857

Employer's Total Pension Expense/(Income) \$ 30,498,491

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,529,694	\$ 0
Changes of assumptions	\$ 6,742,719	\$ 236,251
Net difference between projected and actual earnings on investments	\$ 14,773,669	\$ 0
Changes in proportionate share	\$ 3,794,133	\$ 3,304,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,657,992	\$ 0
Total (prior to post-MD contributions)	\$ 36,498,207	\$ 3,540,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 32,957,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,161,505
2 nd Fiscal Year	10,170,626
3 rd Fiscal Year	9,342,009
4 th Fiscal Year	5,278,791
5 th Fiscal Year	4,678
Thereafter	0
Total	\$ 32,957,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.16803680%

Employer's proportionate share at MD 0.15816053%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,066,342

Employer's proportionate share of system NPL/(A) at MD \$ 34,516,068

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 51,253,510

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 20,480,947

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,873,537

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,576,417)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 784,609

Employer's Total Pension Expense/(Income) \$ 7,081,729

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,519,125	\$ 0
Changes of assumptions	\$ 1,852,368	\$ 64,903
Net difference between projected and actual earnings on investments	\$ 4,058,641	\$ 0
Changes in proportionate share	\$ 1,313,950	\$ 4,340,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,155,143	\$ 406,630
Total (prior to post-MD contributions)	\$ 9,899,227	\$ 4,811,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,087,627

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 997,394
2 nd Fiscal Year	1,162,578
3 rd Fiscal Year	1,829,129
4 th Fiscal Year	1,167,919
5 th Fiscal Year	(69,394)
Thereafter	0
Total	\$ 5,087,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07823420%
Employer's proportionate share at MD 0.06453608%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,532,643
Employer's proportionate share of system NPL/(A) at MD \$ 14,083,992

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,913,566
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,357,079

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,212,731
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (452,467)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 113,259

Employer's Total Pension Expense/(Income) \$ 2,873,523

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 619,866	\$ 0
Changes of assumptions	\$ 755,843	\$ 26,483
Net difference between projected and actual earnings on investments	\$ 1,656,095	\$ 0
Changes in proportionate share	\$ 443,759	\$ 1,830,028
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,119,888	\$ 199,693
Total (prior to post-MD contributions)	\$ 4,595,451	\$ 2,056,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,539,247

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 520,098
2 nd Fiscal Year	780,494
3 rd Fiscal Year	818,048
4 th Fiscal Year	456,287
5 th Fiscal Year	(35,680)
Thereafter	0
Total	\$ 2,539,247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.15256974%

Employer's proportionate share at MD 0.14519498%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,390,911

Employer's proportionate share of system NPL/(A) at MD \$ 31,686,539

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,051,893

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,801,977

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,228,087

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 125,920
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (203,489)

Employer's Total Pension Expense/(Income) \$ 7,150,518

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,394,591	\$ 0
Changes of assumptions	\$ 1,700,516	\$ 59,583
Net difference between projected and actual earnings on investments	\$ 3,725,925	\$ 0
Changes in proportionate share	\$ 1,241,653	\$ 963,309
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,874	\$ 767,739
Total (prior to post-MD contributions)	\$ 8,108,559	\$ 1,790,631
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,317,928

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,487,426
2 nd Fiscal Year	1,980,476
3 rd Fiscal Year	1,848,001
4 th Fiscal Year	1,064,360
5 th Fiscal Year	(62,333)
Thereafter	0
Total	\$ 6,317,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.32375992%
Employer's proportionate share at MD	0.29618376%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 56,002,713
Employer's proportionate share of system NPL/(A) at MD	\$ 64,637,484
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 95,981,325
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 38,354,220

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 14,744,600
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,788,017)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 450,002
Employer's Total Pension Expense/(Income)	\$ 13,406,585

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,844,831	\$ 0
Changes of assumptions	\$ 3,468,889	\$ 121,543
Net difference between projected and actual earnings on investments	\$ 7,600,528	\$ 0
Changes in proportionate share	\$ 1,096,654	\$ 4,701,474
Differences between employer contributions and employer's proportionate share of system contributions	\$ 773,030	\$ 69,429
Total (prior to post-MD contributions)	\$ 15,783,932	\$ 4,892,446
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,891,486

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,156,039
2 nd Fiscal Year	3,497,387
3 rd Fiscal Year	3,388,957
4 th Fiscal Year	2,009,531
5 th Fiscal Year	(160,427)
Thereafter	0
Total	\$ 10,891,486

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 4.08130407%

Employer's proportionate share at MD 4.25335580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 705,967,864

Employer's proportionate share of system NPL/(A) at MD \$ 928,228,532

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,378,342,710

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 550,786,930

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 211,740,278

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,271,150
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,521,814)

Employer's Total Pension Expense/(Income) \$ 217,489,614

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,853,284	\$ 0
Changes of assumptions	\$ 49,815,091	\$ 1,745,418
Net difference between projected and actual earnings on investments	\$ 109,147,616	\$ 0
Changes in proportionate share	\$ 48,379,675	\$ 2,301,476
Differences between employer contributions and employer's proportionate share of system contributions	\$ 218,691	\$ 19,293,012
Total (prior to post-MD contributions)	\$ 248,414,357	\$ 23,339,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 225,074,451

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 st Fiscal Year	\$ 51,596,311
2 nd Fiscal Year	66,972,670
3 rd Fiscal Year	63,432,748
4 th Fiscal Year	41,661,848
5 th Fiscal Year	1,410,874
Thereafter	0
Total	\$ 225,074,451

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.12923823%
Employer's proportionate share at MD 0.13036361%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,355,119
Employer's proportionate share of system NPL/(A) at MD \$ 28,449,824

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 42,245,638
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,881,393

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,489,753
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 441,327
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (236,060)

Employer's Total Pension Expense/(Income) \$ 6,695,020

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,252,136	\$ 0
Changes of assumptions	\$ 1,526,812	\$ 53,496
Net difference between projected and actual earnings on investments	\$ 3,345,330	\$ 0
Changes in proportionate share	\$ 1,110,784	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 753,849
Total (prior to post-MD contributions)	\$ 7,235,062	\$ 807,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,427,717

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 st Fiscal Year	\$ 1,575,573
2 nd Fiscal Year	1,992,667
3 rd Fiscal Year	1,716,724
4 th Fiscal Year	1,133,484
5 th Fiscal Year	9,270
Thereafter	0
Total	\$ 6,427,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05799333%
Employer's proportionate share at MD 0.05255431%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,031,457
Employer's proportionate share of system NPL/(A) at MD \$ 11,469,158

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,030,753
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,805,503

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,616,255
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (174,266)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 94,372

Employer's Total Pension Expense/(Income) \$ 2,536,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 504,782	\$ 0
Changes of assumptions	\$ 615,513	\$ 21,566
Net difference between projected and actual earnings on investments	\$ 1,348,624	\$ 0
Changes in proportionate share	\$ 586,073	\$ 824,782
Differences between employer contributions and employer's proportionate share of system contributions	\$ 146,565	\$ 34,497
Total (prior to post-MD contributions)	\$ 3,201,557	\$ 880,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,320,712

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 528,856
2 nd Fiscal Year	759,256
3 rd Fiscal Year	706,509
4 th Fiscal Year	360,411
5 th Fiscal Year	(34,321)
Thereafter	0
Total	\$ 2,320,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00750177%

Employer's proportionate share at MD 0.00773948%

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

Employer's proportionate share of system NPL/(A) at MD \$ 1,689,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,508,056

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,002,221

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 385,286

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 37,084
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,329)

Employer's Total Pension Expense/(Income) \$ 383,041

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,337	\$ 0
Changes of assumptions	\$ 90,644	\$ 3,176
Net difference between projected and actual earnings on investments	\$ 198,607	\$ 0
Changes in proportionate share	\$ 104,442	\$ 3,599
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 108,594
Total (prior to post-MD contributions)	\$ 468,030	\$ 115,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 352,661

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93,320
2 nd Fiscal Year	106,558
3 rd Fiscal Year	89,668
4 th Fiscal Year	63,274
5 th Fiscal Year	(158)
Thereafter	0
Total	\$ 352,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.09528934%
Employer's proportionate share at MD 0.08644967%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,482,774
Employer's proportionate share of system NPL/(A) at MD \$ 18,866,291

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,014,885
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,194,772

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,303,632
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (464,326)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (82,617)

Employer's Total Pension Expense/(Income) \$ 3,756,689

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 830,345	\$ 0
Changes of assumptions	\$ 1,012,494	\$ 35,476
Net difference between projected and actual earnings on investments	\$ 2,218,431	\$ 0
Changes in proportionate share	\$ 69,890	\$ 1,511,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,103	\$ 376,616
Total (prior to post-MD contributions)	\$ 4,152,263	\$ 1,923,630
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,228,633

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 449,126
2 nd Fiscal Year	715,577
3 rd Fiscal Year	670,458
4 th Fiscal Year	463,211
5 th Fiscal Year	(69,738)
Thereafter	0
Total	\$ 2,228,633

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06175561%
Employer's proportionate share at MD	0.06562671%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,682,242
Employer's proportionate share of system NPL/(A) at MD	\$ 14,322,005
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 21,266,995
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,498,310
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,267,025
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 178,439
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (239,780)
Employer's Total Pension Expense/(Income)	\$ 3,205,684

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 630,341	\$ 0
Changes of assumptions	\$ 768,617	\$ 26,931
Net difference between projected and actual earnings on investments	\$ 1,684,082	\$ 0
Changes in proportionate share	\$ 700,228	\$ 78,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 815,292
Total (prior to post-MD contributions)	\$ 3,783,268	\$ 921,097
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,862,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 630,238
2 nd Fiscal Year	831,585
3 rd Fiscal Year	813,117
4 th Fiscal Year	578,214
5 th Fiscal Year	9,017
Thereafter	0
Total	\$ 2,862,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02155588%
Employer's proportionate share at MD 0.01927253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,728,651
Employer's proportionate share of system NPL/(A) at MD \$ 4,205,929

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,245,457
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,495,690

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 959,424
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (119,459)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,060)

Employer's Total Pension Expense/(Income) \$ 803,905

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,112	\$ 0
Changes of assumptions	\$ 225,719	\$ 7,909
Net difference between projected and actual earnings on investments	\$ 494,563	\$ 0
Changes in proportionate share	\$ 11,008	\$ 353,264
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,984	\$ 147,011
Total (prior to post-MD contributions)	\$ 922,386	\$ 508,184
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 414,202

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 76,606
2 nd Fiscal Year	145,231
3 rd Fiscal Year	133,740
4 th Fiscal Year	81,219
5 th Fiscal Year	(22,594)
Thereafter	0
Total	\$ 414,202

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00894122%

Employer's proportionate share at MD 0.01006747%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,546,617

Employer's proportionate share of system NPL/(A) at MD \$ 2,197,068

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,262,465

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,303,684

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 501,178

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 181,521
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,837)

Employer's Total Pension Expense/(Income) \$ 639,862

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,698	\$ 0
Changes of assumptions	\$ 117,910	\$ 4,131
Net difference between projected and actual earnings on investments	\$ 258,347	\$ 0
Changes in proportionate share	\$ 400,404	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 327	\$ 157,426
Total (prior to post-MD contributions)	\$ 873,686	\$ 161,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 712,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 219,747
2 nd Fiscal Year	212,175
3 rd Fiscal Year	170,654
4 th Fiscal Year	105,004
5 th Fiscal Year	4,548
Thereafter	0
Total	\$ 712,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00591894%
Employer's proportionate share at MD 0.00635825%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,023,835
Employer's proportionate share of system NPL/(A) at MD \$ 1,387,589

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,060,455
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 823,360

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 316,526
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,651)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,675)

Employer's Total Pension Expense/(Income) \$ 296,200

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,071	\$ 0
Changes of assumptions	\$ 74,468	\$ 2,609
Net difference between projected and actual earnings on investments	\$ 163,162	\$ 0
Changes in proportionate share	\$ 79,554	\$ 60,888
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,894	\$ 37,057
Total (prior to post-MD contributions)	\$ 380,149	\$ 100,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,595

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 st Fiscal Year	\$ 51,745
2 nd Fiscal Year	73,841
3 rd Fiscal Year	87,512
4 th Fiscal Year	63,690
5 th Fiscal Year	2,806
Thereafter	0
Total	\$ 279,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.44533405%
Employer's proportionate share at MD 0.34552008%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,032,126
Employer's proportionate share of system NPL/(A) at MD \$ 75,404,366

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 111,969,256
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,743,011

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,200,658
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,177,089)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,310,806

Employer's Total Pension Expense/(Income) \$ 14,334,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,318,704	\$ 0
Changes of assumptions	\$ 4,046,714	\$ 141,788
Net difference between projected and actual earnings on investments	\$ 8,866,574	\$ 0
Changes in proportionate share	\$ 0	\$ 25,845,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,750,146	\$ 0
Total (prior to post-MD contributions)	\$ 39,982,138	\$ 25,987,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,995,020

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,407,683
2 nd Fiscal Year	3,445,463
3 rd Fiscal Year	3,733,919
4 th Fiscal Year	4,699,999
5 th Fiscal Year	707,955
Thereafter	0
Total	\$ 13,995,020

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04704994%
Employer's proportionate share at MD	0.05025634%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,138,513
Employer's proportionate share of system NPL/(A) at MD	\$ 10,967,662
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,286,072
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,507,928
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,501,858
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 845,619
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 306,956
Employer's Total Pension Expense/(Income)	\$ 3,654,433

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 482,710	\$ 0
Changes of assumptions	\$ 588,600	\$ 20,623
Net difference between projected and actual earnings on investments	\$ 1,289,655	\$ 0
Changes in proportionate share	\$ 2,703,832	\$ 581,528
Differences between employer contributions and employer's proportionate share of system contributions	\$ 412,720	\$ 79,329
Total (prior to post-MD contributions)	\$ 5,477,517	\$ 681,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,796,037

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,729,470
2 nd Fiscal Year	1,757,487
3 rd Fiscal Year	784,020
4 th Fiscal Year	494,172
5 th Fiscal Year	30,887
Thereafter	0
Total	\$ 4,796,037

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05364495%

Employer's proportionate share at MD 0.05151536%

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

Employer's proportionate share of system NPL/(A) at MD \$ 11,242,423

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,694,070

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,670,965

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,564,534

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,971)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,862

Employer's Total Pension Expense/(Income) \$ 2,574,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 494,803	\$ 0
Changes of assumptions	\$ 603,345	\$ 21,140
Net difference between projected and actual earnings on investments	\$ 1,321,963	\$ 0
Changes in proportionate share	\$ 321,545	\$ 377,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 88,873	\$ 43,116
Total (prior to post-MD contributions)	\$ 2,830,529	\$ 441,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,388,876

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 547,269
2 nd Fiscal Year	733,837
3 rd Fiscal Year	694,308
4 th Fiscal Year	421,852
5 th Fiscal Year	(8,389)
Thereafter	0
Total	\$ 2,388,876

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01270110%
Employer's proportionate share at MD 0.01333334%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,196,986
Employer's proportionate share of system NPL/(A) at MD \$ 2,909,793

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,320,803
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,726,597

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 663,759
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 99,319
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (106,637)

Employer's Total Pension Expense/(Income) \$ 656,441

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,066	\$ 0
Changes of assumptions	\$ 156,159	\$ 5,472
Net difference between projected and actual earnings on investments	\$ 342,154	\$ 0
Changes in proportionate share	\$ 224,239	\$ 2,167
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 282,109
Total (prior to post-MD contributions)	\$ 850,618	\$ 289,748
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 560,870

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 120,561
2 nd Fiscal Year	171,731
3 rd Fiscal Year	162,919
4 th Fiscal Year	107,264
5 th Fiscal Year	(1,605)
Thereafter	0
Total	\$ 560,870

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06358675%

Employer's proportionate share at MD 0.05791944%

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

Employer's proportionate share of system NPL/(A) at MD \$ 12,640,014

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,769,377

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,500,259

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,883,342

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (182,485)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (115,947)

Employer's Total Pension Expense/(Income) \$ 2,584,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 556,314	\$ 0
Changes of assumptions	\$ 678,350	\$ 23,768
Net difference between projected and actual earnings on investments	\$ 1,486,301	\$ 0
Changes in proportionate share	\$ 159,694	\$ 699,203
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,035	\$ 363,923
Total (prior to post-MD contributions)	\$ 2,886,694	\$ 1,086,894
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,799,800

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 401,044
2 nd Fiscal Year	600,579
3 rd Fiscal Year	525,818
4 th Fiscal Year	320,267
5 th Fiscal Year	(47,908)
Thereafter	0
Total	\$ 1,799,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.08364685%
Employer's proportionate share at MD 0.07880317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,468,902
Employer's proportionate share of system NPL/(A) at MD \$ 17,197,562

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,536,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,204,591

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,922,974
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (185,285)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,278)

Employer's Total Pension Expense/(Income) \$ 3,735,411

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 756,901	\$ 0
Changes of assumptions	\$ 922,939	\$ 32,338
Net difference between projected and actual earnings on investments	\$ 2,022,210	\$ 0
Changes in proportionate share	\$ 330,449	\$ 771,563
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,067	\$ 165,244
Total (prior to post-MD contributions)	\$ 4,108,566	\$ 969,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,139,421

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 700,947
2 nd Fiscal Year	963,928
3 rd Fiscal Year	924,854
4 th Fiscal Year	578,235
5 th Fiscal Year	(28,543)
Thereafter	0
Total	\$ 3,139,421

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00171490%
Employer's proportionate share at MD 0.00153720%

Employer's proportionate share of system NPL/(A) at prior MD \$ 296,637
Employer's proportionate share of system NPL/(A) at MD \$ 335,470

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 498,145
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 199,059

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 76,525
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,134)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,986

Employer's Total Pension Expense/(Income) \$ 65,377

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,765	\$ 0
Changes of assumptions	\$ 18,004	\$ 631
Net difference between projected and actual earnings on investments	\$ 39,447	\$ 0
Changes in proportionate share	\$ 1,486	\$ 55,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,435	\$ 0
Total (prior to post-MD contributions)	\$ 85,137	\$ 56,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,981

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,604
2 nd Fiscal Year	6,028
3 rd Fiscal Year	10,554
4 th Fiscal Year	9,550
5 th Fiscal Year	(756)
Thereafter	0
Total	\$ 28,981

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00445468%

Employer's proportionate share at MD 0.00436002%

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

Employer's proportionate share of system NPL/(A) at MD \$ 951,506

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,412,908

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 564,599

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 217,050

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,732)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,596

Employer's Total Pension Expense/(Income) \$ 204,914

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,878	\$ 0
Changes of assumptions	\$ 51,064	\$ 1,789
Net difference between projected and actual earnings on investments	\$ 111,885	\$ 0
Changes in proportionate share	\$ 4,651	\$ 83,828
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,162	\$ 5,336
Total (prior to post-MD contributions)	\$ 217,640	\$ 90,953
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 126,687

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 st Fiscal Year	\$ 24,451
2 nd Fiscal Year	32,685
3 rd Fiscal Year	35,845
4 th Fiscal Year	33,641
5 th Fiscal Year	65
Thereafter	0
Total	\$ 126,687

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02981147%
Employer's proportionate share at MD	0.03234448%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,156,670
Employer's proportionate share of system NPL/(A) at MD	\$ 7,058,678
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,481,554
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,188,438
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,610,171
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (204,618)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 89,750
Employer's Total Pension Expense/(Income)	\$ 1,495,303

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 310,667	\$ 0
Changes of assumptions	\$ 378,817	\$ 13,273
Net difference between projected and actual earnings on investments	\$ 830,009	\$ 0
Changes in proportionate share	\$ 358,794	\$ 206,299
Differences between employer contributions and employer's proportionate share of system contributions	\$ 580,668	\$ 200,309
Total (prior to post-MD contributions)	\$ 2,458,955	\$ 419,881
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,039,074

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 434,770
2 nd Fiscal Year	621,690
3 rd Fiscal Year	599,848
4 th Fiscal Year	363,519
5 th Fiscal Year	19,246
Thereafter	0
Total	\$ 2,039,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00201041%
Employer's proportionate share at MD 0.00121740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 347,753
Employer's proportionate share of system NPL/(A) at MD \$ 265,679

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 394,511
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 157,647

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,605
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,559)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,370)

Employer's Total Pension Expense/(Income) \$ 37,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,693	\$ 0
Changes of assumptions	\$ 14,258	\$ 500
Net difference between projected and actual earnings on investments	\$ 31,240	\$ 0
Changes in proportionate share	\$ 8,786	\$ 94,114
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,696	\$ 12,840
Total (prior to post-MD contributions)	\$ 68,673	\$ 107,454
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (38,781)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,159)
2 nd Fiscal Year	(5,918)
3 rd Fiscal Year	(6,392)
4 th Fiscal Year	(10,238)
5 th Fiscal Year	(6,072)
Thereafter	0
Total	\$ (38,781)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09192974%
Employer's proportionate share at MD	0.08205440%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,901,643
Employer's proportionate share of system NPL/(A) at MD	\$ 17,907,092
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 26,590,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,625,608
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,084,827
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (218,003)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (287,176)
Employer's Total Pension Expense/(Income)	\$ 3,579,648

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 788,129	\$ 0
Changes of assumptions	\$ 961,017	\$ 33,672
Net difference between projected and actual earnings on investments	\$ 2,105,641	\$ 0
Changes in proportionate share	\$ 186,044	\$ 1,224,065
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 760,610
Total (prior to post-MD contributions)	\$ 4,040,831	\$ 2,018,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,022,484

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 366,481
2 nd Fiscal Year	696,747
3 rd Fiscal Year	662,192
4 th Fiscal Year	385,079
5 th Fiscal Year	(88,015)
Thereafter	0
Total	\$ 2,022,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00279807%
Employer's proportionate share at MD 0.00298664%

Employer's proportionate share of system NPL/(A) at prior MD \$ 483,999
Employer's proportionate share of system NPL/(A) at MD \$ 651,788

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 967,851
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 386,754

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 148,681
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,224)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,434)

Employer's Total Pension Expense/(Income) \$ 121,023

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,687	\$ 0
Changes of assumptions	\$ 34,979	\$ 1,226
Net difference between projected and actual earnings on investments	\$ 76,642	\$ 0
Changes in proportionate share	\$ 38,741	\$ 39,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,419	\$ 30,702
Total (prior to post-MD contributions)	\$ 180,468	\$ 71,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,098

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,329
2 nd Fiscal Year	36,428
3 rd Fiscal Year	32,427
4 th Fiscal Year	26,091
5 th Fiscal Year	823
Thereafter	0
Total	\$ 109,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02241504%
Employer's proportionate share at MD 0.02224657%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,877,265
Employer's proportionate share of system NPL/(A) at MD \$ 4,854,967

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,209,225
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,880,812

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,107,477
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (134,497)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,888

Employer's Total Pension Expense/(Income) \$ 982,868

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,677	\$ 0
Changes of assumptions	\$ 260,551	\$ 9,129
Net difference between projected and actual earnings on investments	\$ 570,881	\$ 0
Changes in proportionate share	\$ 0	\$ 183,510
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,085	\$ 41,809
Total (prior to post-MD contributions)	\$ 1,074,194	\$ 234,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 839,746

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 159,425
2 nd Fiscal Year	260,333
3 rd Fiscal Year	239,566
4 th Fiscal Year	180,201
5 th Fiscal Year	222
Thereafter	0
Total	\$ 839,746

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09626309%
Employer's proportionate share at MD	0.09868575%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 16,651,209
Employer's proportionate share of system NPL/(A) at MD	\$ 21,536,625
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 31,980,109
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,779,279
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,912,768
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (89,019)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (365,985)
Employer's Total Pension Expense/(Income)	\$ 4,457,764

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 947,872	\$ 0
Changes of assumptions	\$ 1,155,803	\$ 40,497
Net difference between projected and actual earnings on investments	\$ 2,532,427	\$ 0
Changes in proportionate share	\$ 448,208	\$ 238,823
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,170,358
Total (prior to post-MD contributions)	\$ 5,084,310	\$ 1,449,678
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,634,632

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 672,140
2 nd Fiscal Year	1,100,083
3 rd Fiscal Year	1,098,771
4 th Fiscal Year	775,706
5 th Fiscal Year	(12,067)
Thereafter	0
Total	\$ 3,634,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10105649%

Employer's proportionate share at MD 0.09701032%

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

Employer's proportionate share of system NPL/(A) at MD \$ 21,170,989

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 31,437,170

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,562,320

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,829,361

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,654)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (160,516)

Employer's Total Pension Expense/(Income) \$ 4,642,191

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 931,780	\$ 0
Changes of assumptions	\$ 1,136,180	\$ 39,809
Net difference between projected and actual earnings on investments	\$ 2,489,433	\$ 0
Changes in proportionate share	\$ 920,568	\$ 858,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,411	\$ 578,730
Total (prior to post-MD contributions)	\$ 5,510,372	\$ 1,476,867
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,033,505

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 894,175
2 nd Fiscal Year	1,217,294
3 rd Fiscal Year	1,234,101
4 th Fiscal Year	726,046
5 th Fiscal Year	(38,111)
Thereafter	0
Total	\$ 4,033,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.27326710%
Employer's proportionate share at MD 0.28891316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 47,268,664
Employer's proportionate share of system NPL/(A) at MD \$ 63,050,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 93,625,214
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 37,412,716

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,382,656
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (434,646)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 402,447

Employer's Total Pension Expense/(Income) \$ 14,350,457

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,774,997	\$ 0
Changes of assumptions	\$ 3,383,737	\$ 118,559
Net difference between projected and actual earnings on investments	\$ 7,413,954	\$ 0
Changes in proportionate share	\$ 1,839,033	\$ 1,339,232
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,291,895	\$ 749,225
Total (prior to post-MD contributions)	\$ 17,703,616	\$ 2,207,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,496,600

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 st Fiscal Year	\$ 3,291,160
2 nd Fiscal Year	4,526,624
3 rd Fiscal Year	4,529,322
4 th Fiscal Year	3,007,326
5 th Fiscal Year	142,168
Thereafter	0
Total	\$ 15,496,600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03580473%

Employer's proportionate share at MD 0.03405103%

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

Employer's proportionate share of system NPL/(A) at MD \$ 7,431,106

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,034,579

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,409,427

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,695,126

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (129,733)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,286)

Employer's Total Pension Expense/(Income) \$ 1,549,107

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 327,059	\$ 0
Changes of assumptions	\$ 398,804	\$ 13,973
Net difference between projected and actual earnings on investments	\$ 873,802	\$ 0
Changes in proportionate share	\$ 7,829	\$ 341,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,456	\$ 49,204
Total (prior to post-MD contributions)	\$ 1,658,950	\$ 404,251
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,254,699

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 232,746
2 nd Fiscal Year	390,549
3 rd Fiscal Year	370,757
4 th Fiscal Year	264,783
5 th Fiscal Year	(4,136)
Thereafter	0
Total	\$ 1,254,699

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04597714%
Employer's proportionate share at MD	0.04990697%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,952,944
Employer's proportionate share of system NPL/(A) at MD	\$ 10,891,417
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,172,855
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,462,687
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,484,465
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (109,502)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 50,360
Employer's Total Pension Expense/(Income)	\$ 2,425,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 479,354	\$ 0
Changes of assumptions	\$ 584,508	\$ 20,480
Net difference between projected and actual earnings on investments	\$ 1,280,689	\$ 0
Changes in proportionate share	\$ 461,911	\$ 356,680
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,708	\$ 115,606
Total (prior to post-MD contributions)	\$ 2,937,170	\$ 492,766
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,444,404

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 513,714
2 nd Fiscal Year	692,894
3 rd Fiscal Year	678,991
4 th Fiscal Year	524,586
5 th Fiscal Year	34,220
Thereafter	0
Total	\$ 2,444,404

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04514329%
Employer's proportionate share at MD 0.04024266%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,808,708
Employer's proportionate share of system NPL/(A) at MD \$ 8,782,333

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,041,039
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,211,210

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,003,357
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (259,670)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,356

Employer's Total Pension Expense/(Income) \$ 1,762,043

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 386,529	\$ 0
Changes of assumptions	\$ 471,320	\$ 16,514
Net difference between projected and actual earnings on investments	\$ 1,032,688	\$ 0
Changes in proportionate share	\$ 253,899	\$ 845,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,103	\$ 109,972
Total (prior to post-MD contributions)	\$ 2,221,539	\$ 971,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,249,727

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 242,715
2 nd Fiscal Year	396,523
3 rd Fiscal Year	420,248
4 th Fiscal Year	227,185
5 th Fiscal Year	(36,943)
Thereafter	0
Total	\$ 1,249,727

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07059840%
Employer's proportionate share at MD 0.07223655%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,211,832
Employer's proportionate share of system NPL/(A) at MD \$ 15,764,500

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,408,980
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,354,249

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,596,075
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,841)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 64,043

Employer's Total Pension Expense/(Income) \$ 3,553,277

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 693,829	\$ 0
Changes of assumptions	\$ 846,031	\$ 29,643
Net difference between projected and actual earnings on investments	\$ 1,853,700	\$ 0
Changes in proportionate share	\$ 349,012	\$ 180,256
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,106	\$ 41,485
Total (prior to post-MD contributions)	\$ 3,864,678	\$ 251,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,613,294

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 815,060
2 nd Fiscal Year	1,069,418
3 rd Fiscal Year	1,001,340
4 th Fiscal Year	700,636
5 th Fiscal Year	26,840
Thereafter	0
Total	\$ 3,613,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00352209%
Employer's proportionate share at MD 0.00376511%

Employer's proportionate share of system NPL/(A) at prior MD \$ 609,237
Employer's proportionate share of system NPL/(A) at MD \$ 821,677

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,220,122
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 487,562

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,434
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,227)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,079

Employer's Total Pension Expense/(Income) \$ 174,286

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,164	\$ 0
Changes of assumptions	\$ 44,097	\$ 1,545
Net difference between projected and actual earnings on investments	\$ 96,618	\$ 0
Changes in proportionate share	\$ 66,079	\$ 52,053
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,192	\$ 2,897
Total (prior to post-MD contributions)	\$ 252,150	\$ 56,495
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 195,655

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,779
2 nd Fiscal Year	51,598
3 rd Fiscal Year	61,565
4 th Fiscal Year	42,163
5 th Fiscal Year	2,551
Thereafter	0
Total	\$ 195,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01397732%

Employer's proportionate share at MD 0.01350591%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,417,742

Employer's proportionate share of system NPL/(A) at MD \$ 2,947,454

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,376,726

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,748,943

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 672,350

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (59,589)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (123,852)

Employer's Total Pension Expense/(Income) \$ 488,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 129,724	\$ 0
Changes of assumptions	\$ 158,181	\$ 5,542
Net difference between projected and actual earnings on investments	\$ 346,582	\$ 0
Changes in proportionate share	\$ 0	\$ 142,436
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 334,979
Total (prior to post-MD contributions)	\$ 634,487	\$ 482,957
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 151,530

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (26,906)
2 nd Fiscal Year	45,486
3 rd Fiscal Year	80,154
4 th Fiscal Year	65,123
5 th Fiscal Year	(12,327)
Thereafter	0
Total	\$ 151,530

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10370708%
Employer's proportionate share at MD 0.10387483%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,938,841
Employer's proportionate share of system NPL/(A) at MD \$ 22,669,061

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,661,683
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,451,237

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,171,090
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 131,656
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (229,228)

Employer's Total Pension Expense/(Income) \$ 5,073,518

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 997,713	\$ 0
Changes of assumptions	\$ 1,216,577	\$ 42,626
Net difference between projected and actual earnings on investments	\$ 2,665,587	\$ 0
Changes in proportionate share	\$ 151,507	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 690,939
Total (prior to post-MD contributions)	\$ 5,031,384	\$ 733,565
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,297,819

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 970,052
2 nd Fiscal Year	1,304,149
3 rd Fiscal Year	1,189,857
4 th Fiscal Year	838,921
5 th Fiscal Year	(5,161)
Thereafter	0
Total	\$ 4,297,819

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02510285%
Employer's proportionate share at MD 0.02744462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,342,192
Employer's proportionate share of system NPL/(A) at MD \$ 5,989,360

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,893,705
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,553,932

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,366,246
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,750
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (51,924)

Employer's Total Pension Expense/(Income) \$ 1,347,072

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 263,604	\$ 0
Changes of assumptions	\$ 321,430	\$ 11,262
Net difference between projected and actual earnings on investments	\$ 704,271	\$ 0
Changes in proportionate share	\$ 494,616	\$ 70,662
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,259	\$ 197,723
Total (prior to post-MD contributions)	\$ 1,799,180	\$ 279,647
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,519,533

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 328,127
2 nd Fiscal Year	464,539
3 rd Fiscal Year	428,564
4 th Fiscal Year	284,418
5 th Fiscal Year	13,885
Thereafter	0
Total	\$ 1,519,533

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00660003%
Employer's proportionate share at MD 0.00718035%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,141,647
Employer's proportionate share of system NPL/(A) at MD \$ 1,566,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,326,865
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 929,817

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 357,452
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (75,992)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,209)

Employer's Total Pension Expense/(Income) \$ 269,251

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,967	\$ 0
Changes of assumptions	\$ 84,096	\$ 2,947
Net difference between projected and actual earnings on investments	\$ 184,259	\$ 0
Changes in proportionate share	\$ 72,327	\$ 219,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 730	\$ 40,845
Total (prior to post-MD contributions)	\$ 410,379	\$ 263,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 146,902

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,558
2 nd Fiscal Year	29,857
3 rd Fiscal Year	46,971
4 th Fiscal Year	64,336
5 th Fiscal Year	4,179
Thereafter	0
Total	\$ 146,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00144023%
Employer's proportionate share at MD 0.00219196%

Employer's proportionate share of system NPL/(A) at prior MD \$ 249,125
Employer's proportionate share of system NPL/(A) at MD \$ 478,361

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 710,327
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 283,847

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,120
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,316
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,348)

Employer's Total Pension Expense/(Income) \$ 120,088

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,054	\$ 0
Changes of assumptions	\$ 25,672	\$ 899
Net difference between projected and actual earnings on investments	\$ 56,249	\$ 0
Changes in proportionate share	\$ 108,730	\$ 57,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,633	\$ 15,876
Total (prior to post-MD contributions)	\$ 214,338	\$ 74,116
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 140,222

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,025
2 nd Fiscal Year	31,673
3 rd Fiscal Year	33,281
4 th Fiscal Year	35,461
5 th Fiscal Year	5,782
Thereafter	0
Total	\$ 140,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01645398%
Employer's proportionate share at MD 0.01482416%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,846,144
Employer's proportionate share of system NPL/(A) at MD \$ 3,235,142

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,803,918
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,919,650

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 737,975
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,613)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,633

Employer's Total Pension Expense/(Income) \$ 735,995

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 142,385	\$ 0
Changes of assumptions	\$ 173,620	\$ 6,083
Net difference between projected and actual earnings on investments	\$ 380,411	\$ 0
Changes in proportionate share	\$ 68,143	\$ 203,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,511	\$ 23,178
Total (prior to post-MD contributions)	\$ 797,070	\$ 233,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 563,938

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 145,822
2 nd Fiscal Year	190,244
3 rd Fiscal Year	154,202
4 th Fiscal Year	85,664
5 th Fiscal Year	(11,994)
Thereafter	0
Total	\$ 563,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02276083%

Employer's proportionate share at MD 0.02128619%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,937,079

Employer's proportionate share of system NPL/(A) at MD \$ 4,645,379

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,898,004

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,756,448

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,059,668

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (70,814)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,637)

Employer's Total Pension Expense/(Income) \$ 980,217

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 204,453	\$ 0
Changes of assumptions	\$ 249,303	\$ 8,735
Net difference between projected and actual earnings on investments	\$ 546,236	\$ 0
Changes in proportionate share	\$ 256,001	\$ 268,681
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,719	\$ 77,161
Total (prior to post-MD contributions)	\$ 1,284,712	\$ 354,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 930,135

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 208,623
2 nd Fiscal Year	292,927
3 rd Fiscal Year	284,436
4 th Fiscal Year	154,985
5 th Fiscal Year	(10,837)
Thereafter	0
Total	\$ 930,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.05248442%
Employer's proportionate share at MD 0.05007173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,078,548
Employer's proportionate share of system NPL/(A) at MD \$ 10,927,374

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,226,248
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,484,022

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,492,668
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,407
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,002)

Employer's Total Pension Expense/(Income) \$ 2,464,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 480,937	\$ 0
Changes of assumptions	\$ 586,438	\$ 20,548
Net difference between projected and actual earnings on investments	\$ 1,284,917	\$ 0
Changes in proportionate share	\$ 314,519	\$ 297,637
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,716	\$ 231,103
Total (prior to post-MD contributions)	\$ 2,700,527	\$ 549,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,151,239

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 529,860
2 nd Fiscal Year	679,626
3 rd Fiscal Year	599,348
4 th Fiscal Year	362,377
5 th Fiscal Year	(19,972)
Thereafter	0
Total	\$ 2,151,239

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00630839%
Employer's proportionate share at MD 0.00658667%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,091,200
Employer's proportionate share of system NPL/(A) at MD \$ 1,437,438

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,134,477
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 852,939

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 327,897
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,307)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,347)

Employer's Total Pension Expense/(Income) \$ 294,243

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,265	\$ 0
Changes of assumptions	\$ 77,143	\$ 2,703
Net difference between projected and actual earnings on investments	\$ 169,024	\$ 0
Changes in proportionate share	\$ 60,370	\$ 139,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,348
Total (prior to post-MD contributions)	\$ 369,802	\$ 182,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 187,459

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25,545
2 nd Fiscal Year	54,891
3 rd Fiscal Year	49,058
4 th Fiscal Year	55,418
5 th Fiscal Year	2,547
Thereafter	0
Total	\$ 187,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02075940%
Employer's proportionate share at MD 0.01890291%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,590,879
Employer's proportionate share of system NPL/(A) at MD \$ 4,125,265

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,125,678
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,447,826

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 941,023
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,542
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,471)

Employer's Total Pension Expense/(Income) \$ 922,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 181,562	\$ 0
Changes of assumptions	\$ 221,390	\$ 7,757
Net difference between projected and actual earnings on investments	\$ 485,078	\$ 0
Changes in proportionate share	\$ 284,203	\$ 218,211
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 216,158
Total (prior to post-MD contributions)	\$ 1,172,233	\$ 442,126
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 730,107

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 174,251
2 nd Fiscal Year	237,598
3 rd Fiscal Year	223,369
4 th Fiscal Year	111,781
5 th Fiscal Year	(16,893)
Thereafter	0
Total	\$ 730,107

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02669477%
Employer's proportionate share at MD 0.02539468%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,617,556
Employer's proportionate share of system NPL/(A) at MD \$ 5,541,993

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,229,401
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,288,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,264,196
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,488)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,475

Employer's Total Pension Expense/(Income) \$ 1,274,183

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 243,915	\$ 0
Changes of assumptions	\$ 297,421	\$ 10,421
Net difference between projected and actual earnings on investments	\$ 651,666	\$ 0
Changes in proportionate share	\$ 129,965	\$ 167,121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,337	\$ 44,613
Total (prior to post-MD contributions)	\$ 1,366,304	\$ 222,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,144,149

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 316,638
2 nd Fiscal Year	357,140
3 rd Fiscal Year	291,922
4 th Fiscal Year	186,507
5 th Fiscal Year	(8,058)
Thereafter	0
Total	\$ 1,144,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00231473%
Employer's proportionate share at MD 0.00179757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 400,393
Employer's proportionate share of system NPL/(A) at MD **\$ 392,292**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 582,521
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 232,776

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,487
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,786)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,405

Employer's Total Pension Expense/(Income) **\$ 85,106**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,266	\$ 0
Changes of assumptions	\$ 21,053	\$ 738
Net difference between projected and actual earnings on investments	\$ 46,128	\$ 0
Changes in proportionate share	\$ 7,592	\$ 83,702
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,356	\$ 893
Total (prior to post-MD contributions)	\$ 153,395	\$ 85,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,062

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,219
2 nd Fiscal Year	21,797
3 rd Fiscal Year	15,329
4 th Fiscal Year	12,948
5 th Fiscal Year	(230)
Thereafter	0
Total	\$ 68,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01394056%
Employer's proportionate share at MD 0.01439975%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,411,383
Employer's proportionate share of system NPL/(A) at MD \$ 3,142,521

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,666,384
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,864,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 716,847
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,355)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,279

Employer's Total Pension Expense/(Income) \$ 661,771

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,309	\$ 0
Changes of assumptions	\$ 168,649	\$ 5,909
Net difference between projected and actual earnings on investments	\$ 369,520	\$ 0
Changes in proportionate share	\$ 167,739	\$ 172,378
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,954	\$ 23,713
Total (prior to post-MD contributions)	\$ 855,171	\$ 202,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 653,171

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,347
2 nd Fiscal Year	170,618
3 rd Fiscal Year	205,033
4 th Fiscal Year	144,422
5 th Fiscal Year	5,750
Thereafter	0
Total	\$ 653,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01326004%

Employer's proportionate share at MD 0.01361494%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,293,669

Employer's proportionate share of system NPL/(A) at MD \$ 2,971,248

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,412,058

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,763,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 677,778

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,657
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,169

Employer's Total Pension Expense/(Income) \$ 763,604

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,771	\$ 0
Changes of assumptions	\$ 159,457	\$ 5,587
Net difference between projected and actual earnings on investments	\$ 349,380	\$ 0
Changes in proportionate share	\$ 206,612	\$ 3,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,007	\$ 183
Total (prior to post-MD contributions)	\$ 884,227	\$ 8,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 875,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 231,161
2 nd Fiscal Year	268,317
3 rd Fiscal Year	229,687
4 th Fiscal Year	140,589
5 th Fiscal Year	5,639
Thereafter	0
Total	\$ 875,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01038992%
Employer's proportionate share at MD 0.00900670%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,797,207
Employer's proportionate share of system NPL/(A) at MD \$ 1,965,572

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,918,712
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,166,320

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 448,371
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,315)
 - 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) \$ 414,133

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,509	\$ 0
Changes of assumptions	\$ 105,486	\$ 3,696
Net difference between projected and actual earnings on investments	\$ 231,126	\$ 0
Changes in proportionate share	\$ 154,449	\$ 205,491
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,549	\$ 37,547
Total (prior to post-MD contributions)	\$ 595,119	\$ 246,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 348,385

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 73,991
2 nd Fiscal Year	121,234
3 rd Fiscal Year	117,003
4 th Fiscal Year	47,218
5 th Fiscal Year	(11,062)
Thereafter	0
Total	\$ 348,385

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05623697%

Employer's proportionate share at MD 0.05604911%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,727,649

Employer's proportionate share of system NPL/(A) at MD \$ 12,231,844

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,163,278

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,258,061

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,790,233

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (91,056)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,512)

Employer's Total Pension Expense/(Income) \$ 2,687,665

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 538,349	\$ 0
Changes of assumptions	\$ 656,444	\$ 23,000
Net difference between projected and actual earnings on investments	\$ 1,438,306	\$ 0
Changes in proportionate share	\$ 188,456	\$ 160,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,806	\$ 179,898
Total (prior to post-MD contributions)	\$ 2,885,361	\$ 363,238
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,522,123

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 526,032
2 nd Fiscal Year	784,074
3 rd Fiscal Year	729,569
4 th Fiscal Year	480,938
5 th Fiscal Year	1,511
Thereafter	0
Total	\$ 2,522,123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00851926%
Employer's proportionate share at MD	0.00831561%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,473,628
Employer's proportionate share of system NPL/(A) at MD	\$ 1,814,752
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,694,757
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,076,827

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 413,967
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (3,391)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 29,269
Employer's Total Pension Expense/(Income)	\$ 439,845

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,871	\$ 0
Changes of assumptions	\$ 97,392	\$ 3,412
Net difference between projected and actual earnings on investments	\$ 213,391	\$ 0
Changes in proportionate share	\$ 150,976	\$ 125,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,317	\$ 8,292
Total (prior to post-MD contributions)	\$ 584,947	\$ 137,034
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 447,913

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 105,667
2 nd Fiscal Year	124,613
3 rd Fiscal Year	140,950
4 th Fiscal Year	77,256
5 th Fiscal Year	(573)
Thereafter	0
Total	\$ 447,913

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01046067%

Employer's proportionate share at MD 0.01333471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,809,445

Employer's proportionate share of system NPL/(A) at MD \$ 2,910,092

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,321,247

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,726,774

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 663,828

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,197
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (50,650)

Employer's Total Pension Expense/(Income) \$ 653,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,079	\$ 0
Changes of assumptions	\$ 156,175	\$ 5,472
Net difference between projected and actual earnings on investments	\$ 342,189	\$ 0
Changes in proportionate share	\$ 341,959	\$ 140,330
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 136,094
Total (prior to post-MD contributions)	\$ 968,402	\$ 281,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 686,506

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 st Fiscal Year	\$ 124,203
2 nd Fiscal Year	178,345
3 rd Fiscal Year	194,312
4 th Fiscal Year	170,401
5 th Fiscal Year	19,246
Thereafter	0
Total	\$ 686,506

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00621551%
Employer's proportionate share at MD 0.00606593%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,075,134
Employer's proportionate share of system NPL/(A) at MD \$ 1,323,795

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,965,726
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 785,506

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 301,974
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,680
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,538

Employer's Total Pension Expense/(Income) \$ 306,192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,263	\$ 0
Changes of assumptions	\$ 71,044	\$ 2,489
Net difference between projected and actual earnings on investments	\$ 155,661	\$ 0
Changes in proportionate share	\$ 81,623	\$ 56,956
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,490	\$ 12,863
Total (prior to post-MD contributions)	\$ 375,081	\$ 72,308
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 302,773

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,316
2 nd Fiscal Year	87,899
3 rd Fiscal Year	90,285
4 th Fiscal Year	52,891
5 th Fiscal Year	(618)
Thereafter	0
Total	\$ 302,773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00564958%
Employer's proportionate share at MD 0.00644550%

Employer's proportionate share of system NPL/(A) at prior MD \$ 977,242
Employer's proportionate share of system NPL/(A) at MD \$ 1,406,630

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,088,729
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 834,658

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 320,869
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,015)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,277)

Employer's Total Pension Expense/(Income) \$ 238,577

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,909	\$ 0
Changes of assumptions	\$ 75,489	\$ 2,645
Net difference between projected and actual earnings on investments	\$ 165,401	\$ 0
Changes in proportionate share	\$ 134,837	\$ 325,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,853	\$ 28,871
Total (prior to post-MD contributions)	\$ 442,489	\$ 356,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,632

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,203)
2 nd Fiscal Year	23,188
3 rd Fiscal Year	8,167
4 th Fiscal Year	56,134
5 th Fiscal Year	6,345
Thereafter	0
Total	\$ 85,632

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054059%
Employer's proportionate share at MD 0.00045410%

Employer's proportionate share of system NPL/(A) at prior MD \$ 93,509
Employer's proportionate share of system NPL/(A) at MD \$ 99,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 147,156
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,804

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,606
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,606)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,168

Employer's Total Pension Expense/(Income) \$ 23,168

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,362	\$ 0
Changes of assumptions	\$ 5,318	\$ 186
Net difference between projected and actual earnings on investments	\$ 11,653	\$ 0
Changes in proportionate share	\$ 0	\$ 13,786
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,114	\$ 0
Total (prior to post-MD contributions)	\$ 34,447	\$ 13,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,475

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,489
2 nd Fiscal Year	6,508
3 rd Fiscal Year	5,829
4 th Fiscal Year	2,978
5 th Fiscal Year	(329)
Thereafter	0
Total	\$ 20,475

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01985232%

Employer's proportionate share at MD 0.01314443%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,433,976

Employer's proportionate share of system NPL/(A) at MD \$ 2,868,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,259,585

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,702,134

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 654,355

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (126,845)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 197,587

Employer's Total Pension Expense/(Income) \$ 725,097

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 126,252	\$ 0
Changes of assumptions	\$ 153,947	\$ 5,394
Net difference between projected and actual earnings on investments	\$ 337,306	\$ 0
Changes in proportionate share	\$ 122,499	\$ 788,590
Differences between employer contributions and employer's proportionate share of system contributions	\$ 957,203	\$ 63,853
Total (prior to post-MD contributions)	\$ 1,697,207	\$ 857,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 839,370

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 202,826
2 nd Fiscal Year	243,614
3 rd Fiscal Year	218,977
4 th Fiscal Year	159,527
5 th Fiscal Year	14,426
Thereafter	0
Total	\$ 839,370

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01383728%

Employer's proportionate share at MD 0.01136821%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,393,518

Employer's proportionate share of system NPL/(A) at MD \$ 2,480,934

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,683,983

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,472,123

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 565,931

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,779)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,370)

Employer's Total Pension Expense/(Income) \$ 475,782

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 109,191	\$ 0
Changes of assumptions	\$ 133,144	\$ 4,665
Net difference between projected and actual earnings on investments	\$ 291,726	\$ 0
Changes in proportionate share	\$ 86,627	\$ 409,887
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 92,175
Total (prior to post-MD contributions)	\$ 620,688	\$ 506,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 113,961

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,805
2 nd Fiscal Year	58,589
3 rd Fiscal Year	27,445
4 th Fiscal Year	20,438
5 th Fiscal Year	(19,316)
Thereafter	0
Total	\$ 113,961

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 4,034

Employer's Total Pension Expense/(Income) \$ 4,034

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

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,628
2 nd Fiscal Year	1,707
3 rd Fiscal Year	941
4 th Fiscal Year	644
5 th Fiscal Year	180
Thereafter	0
Total	\$ 6,100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00113775%

Employer's proportionate share at MD 0.00108735%

Employer's proportionate share of system NPL/(A) at prior MD \$ 196,804

Employer's proportionate share of system NPL/(A) at MD \$ 237,297

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 352,367

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 140,806

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,130

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,327)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,306

Employer's Total Pension Expense/(Income) \$ 63,109

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,444	\$ 0
Changes of assumptions	\$ 12,735	\$ 446
Net difference between projected and actual earnings on investments	\$ 27,903	\$ 0
Changes in proportionate share	\$ 9,598	\$ 20,288
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,641	\$ 0
Total (prior to post-MD contributions)	\$ 83,321	\$ 20,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,851
2 nd Fiscal Year	16,442
3 rd Fiscal Year	19,070
4 th Fiscal Year	11,739
5 th Fiscal Year	484
Thereafter	0
Total	\$ 62,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00841824%
Employer's proportionate share at MD	0.00962943%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,456,154
Employer's proportionate share of system NPL/(A) at MD	\$ 2,101,473
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,120,514
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,246,960

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 479,372
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 28,844
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (28,200)
Employer's Total Pension Expense/(Income)	\$ 480,016

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,490	\$ 0
Changes of assumptions	\$ 112,779	\$ 3,952
Net difference between projected and actual earnings on investments	\$ 247,106	\$ 0
Changes in proportionate share	\$ 263,998	\$ 63,541
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,538	\$ 96,613
Total (prior to post-MD contributions)	\$ 718,911	\$ 164,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 554,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,315
2 nd Fiscal Year	161,980
3 rd Fiscal Year	169,998
4 th Fiscal Year	108,249
5 th Fiscal Year	6,264
Thereafter	0
Total	\$ 554,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00105875%
Employer's proportionate share at MD 0.00144088%

Employer's proportionate share of system NPL/(A) at prior MD \$ 183,138
Employer's proportionate share of system NPL/(A) at MD \$ 314,450

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 466,932
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 186,586

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,730
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,431
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,160)

Employer's Total Pension Expense/(Income) \$ 79,001

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,840	\$ 0
Changes of assumptions	\$ 16,876	\$ 591
Net difference between projected and actual earnings on investments	\$ 36,975	\$ 0
Changes in proportionate share	\$ 86,057	\$ 44,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 44,712
Total (prior to post-MD contributions)	\$ 153,748	\$ 90,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,463
2 nd Fiscal Year	20,650
3 rd Fiscal Year	11,146
4 th Fiscal Year	15,333
5 th Fiscal Year	1,904
Thereafter	0
Total	\$ 63,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00498983%
Employer's proportionate share at MD 0.00504853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 863,121
Employer's proportionate share of system NPL/(A) at MD \$ 1,101,763

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,636,027
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 653,758

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,326
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,021)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,893)

Employer's Total Pension Expense/(Income) \$ 224,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,491	\$ 0
Changes of assumptions	\$ 59,128	\$ 2,072
Net difference between projected and actual earnings on investments	\$ 129,553	\$ 0
Changes in proportionate share	\$ 49,343	\$ 54,180
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,100	\$ 25,939
Total (prior to post-MD contributions)	\$ 290,615	\$ 82,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 208,424

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,659
2 nd Fiscal Year	59,123
3 rd Fiscal Year	70,059
4 th Fiscal Year	45,311
5 th Fiscal Year	272
Thereafter	0
Total	\$ 208,424

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 175	\$ 0
Total (prior to post-MD contributions)	\$ 175	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 163
2 nd Fiscal Year	12
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00650377%
Employer's proportionate share at MD 0.00761616%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,124,996
Employer's proportionate share of system NPL/(A) at MD \$ 1,662,108

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,468,093
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 986,252

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 379,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (64,079)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,450

Employer's Total Pension Expense/(Income) \$ 337,518

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,153	\$ 0
Changes of assumptions	\$ 89,200	\$ 3,125
Net difference between projected and actual earnings on investments	\$ 195,442	\$ 0
Changes in proportionate share	\$ 130,750	\$ 184,919
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,861	\$ 0
Total (prior to post-MD contributions)	\$ 546,406	\$ 188,044
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 358,362

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,830
2 nd Fiscal Year	95,459
3 rd Fiscal Year	99,899
4 th Fiscal Year	97,972
5 th Fiscal Year	12,201
Thereafter	0
Total	\$ 358,362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01048042%

Employer's proportionate share at MD 0.00931843%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,812,862

Employer's proportionate share of system NPL/(A) at MD \$ 2,033,602

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,019,731

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,206,687

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 463,889

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,103)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,071)

Employer's Total Pension Expense/(Income) \$ 391,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,503	\$ 0
Changes of assumptions	\$ 109,137	\$ 3,824
Net difference between projected and actual earnings on investments	\$ 239,125	\$ 0
Changes in proportionate share	\$ 125,046	\$ 239,014
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,924	\$ 58,949
Total (prior to post-MD contributions)	\$ 565,735	\$ 301,787
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 263,948

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,074
2 nd Fiscal Year	78,089
3 rd Fiscal Year	104,051
4 th Fiscal Year	52,273
5 th Fiscal Year	(9,538)
Thereafter	0
Total	\$ 263,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00522372%
Employer's proportionate share at MD 0.00535892%

Employer's proportionate share of system NPL/(A) at prior MD \$ 903,578
Employer's proportionate share of system NPL/(A) at MD \$ 1,169,501

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,736,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 693,952

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 266,777
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,264
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (37,814)

Employer's Total Pension Expense/(Income) \$ 275,227

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,472	\$ 0
Changes of assumptions	\$ 62,763	\$ 2,199
Net difference between projected and actual earnings on investments	\$ 137,518	\$ 0
Changes in proportionate share	\$ 91,440	\$ 8,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 93,526
Total (prior to post-MD contributions)	\$ 343,193	\$ 104,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 238,782

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56,226
2 nd Fiscal Year	78,417
3 rd Fiscal Year	62,128
4 th Fiscal Year	42,403
5 th Fiscal Year	(392)
Thereafter	0
Total	\$ 238,782

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02768557%
Employer's proportionate share at MD 0.02516575%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,788,941
Employer's proportionate share of system NPL/(A) at MD \$ 5,492,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,155,214
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,258,831

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,252,800
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (169,563)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,665

Employer's Total Pension Expense/(Income) \$ 1,090,902

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 241,716	\$ 0
Changes of assumptions	\$ 294,740	\$ 10,327
Net difference between projected and actual earnings on investments	\$ 645,792	\$ 0
Changes in proportionate share	\$ 57,825	\$ 451,724
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,872	\$ 30,416
Total (prior to post-MD contributions)	\$ 1,263,945	\$ 492,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 771,478

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 125,318
2 nd Fiscal Year	247,493
3 rd Fiscal Year	260,721
4 th Fiscal Year	155,553
5 th Fiscal Year	(17,607)
Thereafter	0
Total	\$ 771,478

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00157025%
Employer's proportionate share at MD 0.00086543%

Employer's proportionate share of system NPL/(A) at prior MD \$ 271,616
Employer's proportionate share of system NPL/(A) at MD \$ 188,867

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 280,451
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 112,069

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 43,083
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,436)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,516)

Employer's Total Pension Expense/(Income) \$ 25,131

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,312	\$ 0
Changes of assumptions	\$ 10,136	\$ 355
Net difference between projected and actual earnings on investments	\$ 22,208	\$ 0
Changes in proportionate share	\$ 18,604	\$ 85,401
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,499	\$ 8,290
Total (prior to post-MD contributions)	\$ 63,759	\$ 94,046
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (30,287)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,894)
2 nd Fiscal Year	(3,996)
3 rd Fiscal Year	(3,486)
4 th Fiscal Year	(9,620)
5 th Fiscal Year	(5,291)
Thereafter	0
Total	\$ (30,287)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00480466%
Employer's proportionate share at MD 0.00636919%

Employer's proportionate share of system NPL/(A) at prior MD \$ 831,091
Employer's proportionate share of system NPL/(A) at MD \$ 1,389,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,064,000
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 824,776

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 317,071
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,425
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,825)

Employer's Total Pension Expense/(Income) \$ 331,671

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,176	\$ 0
Changes of assumptions	\$ 74,596	\$ 2,614
Net difference between projected and actual earnings on investments	\$ 163,443	\$ 0
Changes in proportionate share	\$ 192,764	\$ 55,416
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 62,418
Total (prior to post-MD contributions)	\$ 491,979	\$ 120,448
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 371,531

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 77,969
2 nd Fiscal Year	96,717
3 rd Fiscal Year	98,150
4 th Fiscal Year	87,533
5 th Fiscal Year	11,162
Thereafter	0
Total	\$ 371,531

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05786169%
Employer's proportionate share at MD 0.05492677%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,008,687
Employer's proportionate share of system NPL/(A) at MD \$ 11,986,910

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,799,572
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,112,724

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,734,361
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (106,371)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 84,365

Employer's Total Pension Expense/(Income) \$ 2,712,355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 527,569	\$ 0
Changes of assumptions	\$ 643,300	\$ 22,540
Net difference between projected and actual earnings on investments	\$ 1,409,505	\$ 0
Changes in proportionate share	\$ 339,108	\$ 467,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 262,975	\$ 40,495
Total (prior to post-MD contributions)	\$ 3,182,457	\$ 530,892
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,651,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 596,658
2 nd Fiscal Year	816,516
3 rd Fiscal Year	764,233
4 th Fiscal Year	475,183
5 th Fiscal Year	(1,025)
Thereafter	0
Total	\$ 2,651,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01112959%

Employer's proportionate share at MD 0.01014378%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,925,153

Employer's proportionate share of system NPL/(A) at MD \$ 2,213,722

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,287,194

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,313,566

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 504,977

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,315
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,672)

Employer's Total Pension Expense/(Income) \$ 499,620

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,431	\$ 0
Changes of assumptions	\$ 118,803	\$ 4,163
Net difference between projected and actual earnings on investments	\$ 260,305	\$ 0
Changes in proportionate share	\$ 99,346	\$ 120,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,738	\$ 81,192
Total (prior to post-MD contributions)	\$ 577,623	\$ 205,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 371,964

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 109,388
2 nd Fiscal Year	127,644
3 rd Fiscal Year	91,310
4 th Fiscal Year	52,853
5 th Fiscal Year	(9,232)
Thereafter	0
Total	\$ 371,964

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00847212%
Employer's proportionate share at MD 0.00815224%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,465,474
Employer's proportionate share of system NPL/(A) at MD \$ 1,779,099

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,641,815
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,055,672

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 405,834
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,662
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,998)

Employer's Total Pension Expense/(Income) \$ 396,498

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,302	\$ 0
Changes of assumptions	\$ 95,479	\$ 3,345
Net difference between projected and actual earnings on investments	\$ 209,199	\$ 0
Changes in proportionate share	\$ 76,717	\$ 40,515
Differences between employer contributions and employer's proportionate share of system contributions	\$ 334	\$ 83,106
Total (prior to post-MD contributions)	\$ 460,031	\$ 126,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 333,065

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 83,198
2 nd Fiscal Year	113,205
3 rd Fiscal Year	87,390
4 th Fiscal Year	53,528
5 th Fiscal Year	(4,258)
Thereafter	0
Total	\$ 333,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00030202%
Employer's proportionate share at MD 0.00186525%

Employer's proportionate share of system NPL/(A) at prior MD \$ 52,242
Employer's proportionate share of system NPL/(A) at MD \$ 407,062

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 604,453
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 241,540

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,856
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,671
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,705)

Employer's Total Pension Expense/(Income) \$ 134,822

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,916	\$ 0
Changes of assumptions	\$ 21,846	\$ 765
Net difference between projected and actual earnings on investments	\$ 47,865	\$ 0
Changes in proportionate share	\$ 225,871	\$ 48,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,959	\$ 29,452
Total (prior to post-MD contributions)	\$ 318,457	\$ 78,890
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 239,567

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,578
2 nd Fiscal Year	67,879
3 rd Fiscal Year	48,934
4 th Fiscal Year	49,943
5 th Fiscal Year	11,232
Thereafter	0
Total	\$ 239,567

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00140510%

Employer's proportionate share at MD 0.00123186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 243,049

Employer's proportionate share of system NPL/(A) at MD \$ 268,834

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 399,197

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,519

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,324

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (640)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,465)

Employer's Total Pension Expense/(Income) \$ 53,219

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,832	\$ 0
Changes of assumptions	\$ 14,427	\$ 506
Net difference between projected and actual earnings on investments	\$ 31,611	\$ 0
Changes in proportionate share	\$ 17,944	\$ 21,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,477
Total (prior to post-MD contributions)	\$ 75,814	\$ 41,340
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,474

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,805
2 nd Fiscal Year	12,983
3 rd Fiscal Year	9,767
4 th Fiscal Year	4,628
5 th Fiscal Year	(1,707)
Thereafter	0
Total	\$ 34,474

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00237984%
Employer's proportionate share at MD 0.00261389%

Employer's proportionate share of system NPL/(A) at prior MD \$ 411,655
Employer's proportionate share of system NPL/(A) at MD \$ 570,441

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 847,057
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 338,485

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,124
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,142)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,655)

Employer's Total Pension Expense/(Income) \$ 116,327

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,106	\$ 0
Changes of assumptions	\$ 30,614	\$ 1,073
Net difference between projected and actual earnings on investments	\$ 67,076	\$ 0
Changes in proportionate share	\$ 27,510	\$ 26,284
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,607
Total (prior to post-MD contributions)	\$ 150,306	\$ 34,964
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,342

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,630
2 nd Fiscal Year	32,540
3 rd Fiscal Year	34,701
4 th Fiscal Year	28,318
5 th Fiscal Year	2,154
Thereafter	0
Total	\$ 115,342

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02459145%

Employer's proportionate share at MD 0.01380285%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,253,732

Employer's proportionate share of system NPL/(A) at MD \$ 3,012,257

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,472,952

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,787,396

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 687,133

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (468,314)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (81,484)

Employer's Total Pension Expense/(Income) \$ 137,335

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 132,576	\$ 0
Changes of assumptions	\$ 161,658	\$ 5,664
Net difference between projected and actual earnings on investments	\$ 354,202	\$ 0
Changes in proportionate share	\$ 5,602	\$ 1,794,325
Differences between employer contributions and employer's proportionate share of system contributions	\$ 504	\$ 215,096
Total (prior to post-MD contributions)	\$ 654,542	\$ 2,015,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,360,543)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (411,820)
2 nd Fiscal Year	(347,804)
3 rd Fiscal Year	(303,856)
4 th Fiscal Year	(209,669)
5 th Fiscal Year	(87,393)
Thereafter	0
Total	\$ (1,360,543)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00096263%
Employer's proportionate share at MD 0.00078317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 166,512
Employer's proportionate share of system NPL/(A) at MD \$ 170,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 253,794
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 101,416

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,988
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,398
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,199)

Employer's Total Pension Expense/(Income) \$ 48,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,522	\$ 0
Changes of assumptions	\$ 9,172	\$ 321
Net difference between projected and actual earnings on investments	\$ 20,097	\$ 0
Changes in proportionate share	\$ 43,266	\$ 21,094
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,402	\$ 18,296
Total (prior to post-MD contributions)	\$ 83,459	\$ 39,711
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,748

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 st Fiscal Year	\$ 17,434
2 nd Fiscal Year	15,215
3 rd Fiscal Year	10,922
4 th Fiscal Year	1,972
5 th Fiscal Year	(1,794)
Thereafter	0
Total	\$ 43,748

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00018965%
Employer's proportionate share at MD 0.00025401%

Employer's proportionate share of system NPL/(A) at prior MD \$ 32,805
Employer's proportionate share of system NPL/(A) at MD \$ 55,434

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 82,314
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 32,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,645
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,297
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 50

Employer's Total Pension Expense/(Income) \$ 14,992

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,440	\$ 0
Changes of assumptions	\$ 2,975	\$ 104
Net difference between projected and actual earnings on investments	\$ 6,518	\$ 0
Changes in proportionate share	\$ 21,318	\$ 7,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,357	\$ 2,963
Total (prior to post-MD contributions)	\$ 34,608	\$ 11,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,607

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,875
2 nd Fiscal Year	5,878
3 rd Fiscal Year	8,068
4 th Fiscal Year	4,362
5 th Fiscal Year	424
Thereafter	0
Total	\$ 23,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,785

Employer's Total Pension Expense/(Income) \$ 3,785

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,459	\$ 0
Total (prior to post-MD contributions)	\$ 11,459	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,459

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,628
2 nd Fiscal Year	3,559
3 rd Fiscal Year	3,559
4 th Fiscal Year	713
5 th Fiscal Year	0
Thereafter	0
Total	\$ 11,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00787308%

Employer's proportionate share at MD 0.00744066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,361,854

Employer's proportionate share of system NPL/(A) at MD \$ 1,623,808

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,411,221

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 963,526

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 370,410

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (33,298)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (62,123)

Employer's Total Pension Expense/(Income) \$ 274,989

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 71,467	\$ 0
Changes of assumptions	\$ 87,145	\$ 3,053
Net difference between projected and actual earnings on investments	\$ 190,939	\$ 0
Changes in proportionate share	\$ 19,999	\$ 161,322
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 158,956
Total (prior to post-MD contributions)	\$ 369,550	\$ 323,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,219

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,583)
2 nd Fiscal Year	21,910
3 rd Fiscal Year	21,886
4 th Fiscal Year	27,052
5 th Fiscal Year	(8,046)
Thereafter	0
Total	\$ 46,219

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00016926%
Employer's proportionate share at MD 0.00069697%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,278
Employer's proportionate share of system NPL/(A) at MD \$ 152,103

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 225,860
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 90,254

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 34,697
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,697
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,227

Employer's Total Pension Expense/(Income) \$ 58,621

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,694	\$ 0
Changes of assumptions	\$ 8,163	\$ 286
Net difference between projected and actual earnings on investments	\$ 17,885	\$ 0
Changes in proportionate share	\$ 69,348	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,470	\$ 4,833
Total (prior to post-MD contributions)	\$ 120,560	\$ 5,119
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,441

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,712
2 nd Fiscal Year	32,643
3 rd Fiscal Year	27,503
4 th Fiscal Year	20,447
5 th Fiscal Year	4,136
Thereafter	0
Total	\$ 115,441

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00472298%
Employer's proportionate share at MD 0.00444106%

Employer's proportionate share of system NPL/(A) at prior MD \$ 816,962
Employer's proportionate share of system NPL/(A) at MD \$ 969,192

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,439,170
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 575,094

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,085
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,931
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,912)

Employer's Total Pension Expense/(Income) \$ 226,104

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,656	\$ 0
Changes of assumptions	\$ 52,013	\$ 1,822
Net difference between projected and actual earnings on investments	\$ 113,964	\$ 0
Changes in proportionate share	\$ 31,838	\$ 33,136
Differences between employer contributions and employer's proportionate share of system contributions	\$ 718	\$ 26,075
Total (prior to post-MD contributions)	\$ 241,189	\$ 61,033
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 180,156

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,833
2 nd Fiscal Year	57,057
3 rd Fiscal Year	48,134
4 th Fiscal Year	28,774
5 th Fiscal Year	(2,641)
Thereafter	0
Total	\$ 180,156

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (247)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 199

Employer's Total Pension Expense/(Income) \$ (48)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 3,586	\$ 6,008
Differences between employer contributions and employer's proportionate share of system contributions	\$ 900	\$ 368
Total (prior to post-MD contributions)	\$ 4,486	\$ 6,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,890)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (203)
2 nd Fiscal Year	(203)
3 rd Fiscal Year	(1,377)
4 th Fiscal Year	(166)
5 th Fiscal Year	60
Thereafter	0
Total	\$ (1,890)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03108191%
Employer's proportionate share at MD 0.02245053%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,376,426
Employer's proportionate share of system NPL/(A) at MD \$ 4,899,478

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,275,320
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,907,224

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,117,631
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (373,445)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,503)

Employer's Total Pension Expense/(Income) \$ 710,683

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 215,636	\$ 0
Changes of assumptions	\$ 262,939	\$ 9,213
Net difference between projected and actual earnings on investments	\$ 576,115	\$ 0
Changes in proportionate share	\$ 0	\$ 1,290,103
Differences between employer contributions and employer's proportionate share of system contributions	\$ 856	\$ 95,736
Total (prior to post-MD contributions)	\$ 1,055,546	\$ 1,395,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (339,506)

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 st Fiscal Year	\$ (161,503)
2 nd Fiscal Year	(66,884)
3 rd Fiscal Year	(3,317)
4 th Fiscal Year	(41,234)
5 th Fiscal Year	(66,567)
Thereafter	0
Total	\$ (339,506)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02338173%

Employer's proportionate share at MD 0.02618228%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,044,479

Employer's proportionate share of system NPL/(A) at MD \$ 5,713,874

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,484,631

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,390,466

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,303,405

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 154,536
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (100,110)

Employer's Total Pension Expense/(Income) \$ 1,357,831

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 251,480	\$ 0
Changes of assumptions	\$ 306,646	\$ 10,744
Net difference between projected and actual earnings on investments	\$ 671,877	\$ 0
Changes in proportionate share	\$ 615,212	\$ 35,927
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 291,539
Total (prior to post-MD contributions)	\$ 1,845,215	\$ 338,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,507,005

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 346,672
2 nd Fiscal Year	462,213
3 rd Fiscal Year	400,381
4 th Fiscal Year	280,072
5 th Fiscal Year	17,666
Thereafter	0
Total	\$ 1,507,005

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00365876%
Employer's proportionate share at MD 0.00319524%

Employer's proportionate share of system NPL/(A) at prior MD \$ 632,878
Employer's proportionate share of system NPL/(A) at MD \$ 697,311

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,035,450
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 413,767

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 159,065
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,927
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,664)

Employer's Total Pension Expense/(Income) \$ 174,328

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,690	\$ 0
Changes of assumptions	\$ 37,422	\$ 1,311
Net difference between projected and actual earnings on investments	\$ 81,995	\$ 0
Changes in proportionate share	\$ 132,625	\$ 57,547
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 63,473
Total (prior to post-MD contributions)	\$ 282,732	\$ 122,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 160,401

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 44,417
2 nd Fiscal Year	54,214
3 rd Fiscal Year	52,757
4 th Fiscal Year	14,616
5 th Fiscal Year	(5,603)
Thereafter	0
Total	\$ 160,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00757019%

Employer's proportionate share at MD 0.00811685%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,309,462

Employer's proportionate share of system NPL/(A) at MD \$ 1,771,376

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,630,347

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,051,089

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 404,072

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,971
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,830)

Employer's Total Pension Expense/(Income) \$ 392,213

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,962	\$ 0
Changes of assumptions	\$ 95,064	\$ 3,331
Net difference between projected and actual earnings on investments	\$ 208,291	\$ 0
Changes in proportionate share	\$ 124,824	\$ 59,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,918	\$ 74,625
Total (prior to post-MD contributions)	\$ 508,059	\$ 137,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 370,881

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 80,134
2 nd Fiscal Year	116,446
3 rd Fiscal Year	95,078
4 th Fiscal Year	75,690
5 th Fiscal Year	3,533
Thereafter	0
Total	\$ 370,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00484328%
Employer's proportionate share at MD 0.00546834%

Employer's proportionate share of system NPL/(A) at prior MD \$ 837,771
Employer's proportionate share of system NPL/(A) at MD \$ 1,193,380

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,772,071
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 708,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,225
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,831
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,255

Employer's Total Pension Expense/(Income) \$ 296,311

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,523	\$ 0
Changes of assumptions	\$ 64,045	\$ 2,244
Net difference between projected and actual earnings on investments	\$ 140,326	\$ 0
Changes in proportionate share	\$ 86,609	\$ 25,874
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,019	\$ 18,968
Total (prior to post-MD contributions)	\$ 356,522	\$ 47,086
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 309,436

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 st Fiscal Year	\$ 71,497
2 nd Fiscal Year	84,815
3 rd Fiscal Year	85,335
4 th Fiscal Year	62,886
5 th Fiscal Year	4,903
Thereafter	0
Total	\$ 309,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00902462%
Employer's proportionate share at MD 0.00815195%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,561,043
Employer's proportionate share of system NPL/(A) at MD \$ 1,779,036

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,641,721
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,055,634

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 405,820
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,576)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (29,579)

Employer's Total Pension Expense/(Income) \$ 370,665

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,299	\$ 0
Changes of assumptions	\$ 95,475	\$ 3,345
Net difference between projected and actual earnings on investments	\$ 209,192	\$ 0
Changes in proportionate share	\$ 129,425	\$ 152,786
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 73,935
Total (prior to post-MD contributions)	\$ 512,391	\$ 230,066
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 282,325

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,349
2 nd Fiscal Year	86,597
3 rd Fiscal Year	98,812
4 th Fiscal Year	49,051
5 th Fiscal Year	(7,484)
Thereafter	0
Total	\$ 282,325

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00881029%

Employer's proportionate share at MD 0.00977434%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,523,969

Employer's proportionate share of system NPL/(A) at MD \$ 2,133,097

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,167,473

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,265,725

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 486,586

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (381)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (564)

Employer's Total Pension Expense/(Income) \$ 485,641

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,882	\$ 0
Changes of assumptions	\$ 114,477	\$ 4,011
Net difference between projected and actual earnings on investments	\$ 250,825	\$ 0
Changes in proportionate share	\$ 119,729	\$ 101,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,147	\$ 47,606
Total (prior to post-MD contributions)	\$ 589,060	\$ 152,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 436,295

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95,914
2 nd Fiscal Year	118,245
3 rd Fiscal Year	112,335
4 th Fiscal Year	101,867
5 th Fiscal Year	7,934
Thereafter	0
Total	\$ 436,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02359703%
Employer's proportionate share at MD 0.02316296%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,081,721
Employer's proportionate share of system NPL/(A) at MD \$ 5,054,955

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,506,190
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,999,480

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,153,097
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,887
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,012)

Employer's Total Pension Expense/(Income) \$ 1,149,972

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 222,479	\$ 0
Changes of assumptions	\$ 271,283	\$ 9,505
Net difference between projected and actual earnings on investments	\$ 594,397	\$ 0
Changes in proportionate share	\$ 150,628	\$ 177,178
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,032	\$ 72,972
Total (prior to post-MD contributions)	\$ 1,251,819	\$ 259,655
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 992,164

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 253,369
2 nd Fiscal Year	315,723
3 rd Fiscal Year	243,696
4 th Fiscal Year	180,631
5 th Fiscal Year	(1,254)
Thereafter	0
Total	\$ 992,164

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00167434%

Employer's proportionate share at MD 0.00196907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 289,621

Employer's proportionate share of system NPL/(A) at MD \$ 429,719

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 638,097

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 254,984

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,024

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,975

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,991)

Employer's Total Pension Expense/(Income) \$ 95,008

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,913	\$ 0
Changes of assumptions	\$ 23,062	\$ 808
Net difference between projected and actual earnings on investments	\$ 50,529	\$ 0
Changes in proportionate share	\$ 48,554	\$ 18,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 457	\$ 13,326
Total (prior to post-MD contributions)	\$ 141,515	\$ 32,729
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108,786

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,408
2 nd Fiscal Year	32,248
3 rd Fiscal Year	33,693
4 th Fiscal Year	24,236
5 th Fiscal Year	2,201
Thereafter	0
Total	\$ 108,786

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00260485%
Employer's proportionate share at MD 0.00197755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 450,577
Employer's proportionate share of system NPL/(A) at MD \$ 431,569

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 640,845
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 256,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 98,446
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,113)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,626

Employer's Total Pension Expense/(Income) \$ 86,959

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,994	\$ 0
Changes of assumptions	\$ 23,161	\$ 812
Net difference between projected and actual earnings on investments	\$ 50,747	\$ 0
Changes in proportionate share	\$ 13,560	\$ 82,558
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,736	\$ 0
Total (prior to post-MD contributions)	\$ 119,198	\$ 83,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,828

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,304
2 nd Fiscal Year	15,823
3 rd Fiscal Year	13,343
4 th Fiscal Year	1,998
5 th Fiscal Year	(4,639)
Thereafter	0
Total	\$ 35,828

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00480048%
Employer's proportionate share at MD 0.00444211%

Employer's proportionate share of system NPL/(A) at prior MD \$ 830,368
Employer's proportionate share of system NPL/(A) at MD \$ 969,421

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,439,510
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 575,230

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,137
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,336)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,200)

Employer's Total Pension Expense/(Income) \$ 189,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,666	\$ 0
Changes of assumptions	\$ 52,026	\$ 1,823
Net difference between projected and actual earnings on investments	\$ 113,991	\$ 0
Changes in proportionate share	\$ 74,960	\$ 83,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 151	\$ 51,621
Total (prior to post-MD contributions)	\$ 283,794	\$ 136,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 146,982

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,431
2 nd Fiscal Year	54,087
3 rd Fiscal Year	55,047
4 th Fiscal Year	25,699
5 th Fiscal Year	(4,282)
Thereafter	0
Total	\$ 146,982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00565785%
Employer's proportionate share at MD 0.00540288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 978,673
Employer's proportionate share of system NPL/(A) at MD \$ 1,179,094

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,750,858
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 699,644

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 268,966
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,360
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,088

Employer's Total Pension Expense/(Income) \$ 287,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,894	\$ 0
Changes of assumptions	\$ 63,278	\$ 2,217
Net difference between projected and actual earnings on investments	\$ 138,646	\$ 0
Changes in proportionate share	\$ 97,665	\$ 49,522
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,601	\$ 10,540
Total (prior to post-MD contributions)	\$ 363,084	\$ 62,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300,805

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 73,461
2 nd Fiscal Year	98,855
3 rd Fiscal Year	85,785
4 th Fiscal Year	44,311
5 th Fiscal Year	(1,606)
Thereafter	0
Total	\$ 300,805

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00654596%
Employer's proportionate share at MD 0.00522335%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,132,294
Employer's proportionate share of system NPL/(A) at MD \$ 1,139,915

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,692,679
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 676,396

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 260,028
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,963)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,499)

Employer's Total Pension Expense/(Income) \$ 193,566

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 50,170	\$ 0
Changes of assumptions	\$ 61,176	\$ 2,143
Net difference between projected and actual earnings on investments	\$ 134,039	\$ 0
Changes in proportionate share	\$ 124,046	\$ 230,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 83,478
Total (prior to post-MD contributions)	\$ 369,431	\$ 316,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 52,881

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,351)
2 nd Fiscal Year	19,878
3 rd Fiscal Year	43,222
4 th Fiscal Year	7,609
5 th Fiscal Year	(12,476)
Thereafter	0
Total	\$ 52,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00260251%
Employer's proportionate share at MD 0.00314551%

Employer's proportionate share of system NPL/(A) at prior MD \$ 450,172
Employer's proportionate share of system NPL/(A) at MD \$ 686,458

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,019,334
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 407,327

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 156,590
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,555
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,463)

Employer's Total Pension Expense/(Income) \$ 159,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,212	\$ 0
Changes of assumptions	\$ 36,840	\$ 1,291
Net difference between projected and actual earnings on investments	\$ 80,719	\$ 0
Changes in proportionate share	\$ 111,229	\$ 31,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 37,488
Total (prior to post-MD contributions)	\$ 259,000	\$ 70,741
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,259

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,589
2 nd Fiscal Year	51,483
3 rd Fiscal Year	59,487
4 th Fiscal Year	40,934
5 th Fiscal Year	3,766
Thereafter	0
Total	\$ 188,259

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00148188%

Employer's proportionate share at MD 0.00123198%

Employer's proportionate share of system NPL/(A) at prior MD \$ 256,330

Employer's proportionate share of system NPL/(A) at MD \$ 268,860

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 399,236

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 159,535

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,330

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,703)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,080)

Employer's Total Pension Expense/(Income) \$ 40,547

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,833	\$ 0
Changes of assumptions	\$ 14,429	\$ 506
Net difference between projected and actual earnings on investments	\$ 31,614	\$ 0
Changes in proportionate share	\$ 236	\$ 62,186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,340	\$ 7,900
Total (prior to post-MD contributions)	\$ 74,452	\$ 70,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,860

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (7,063)
2 nd Fiscal Year	(998)
3 rd Fiscal Year	5,580
4 th Fiscal Year	7,003
5 th Fiscal Year	(661)
Thereafter	0
Total	\$ 3,860

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00411559%
Employer's proportionate share at MD 0.00552755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 711,899
Employer's proportionate share of system NPL/(A) at MD \$ 1,206,302

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,791,258
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 715,788

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 275,172
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,147
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,814)

Employer's Total Pension Expense/(Income) \$ 277,505

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,092	\$ 0
Changes of assumptions	\$ 64,738	\$ 2,268
Net difference between projected and actual earnings on investments	\$ 141,845	\$ 0
Changes in proportionate share	\$ 187,434	\$ 89,158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,309	\$ 35,428
Total (prior to post-MD contributions)	\$ 449,418	\$ 126,854
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 322,564

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,190
2 nd Fiscal Year	83,472
3 rd Fiscal Year	79,782
4 th Fiscal Year	76,738
5 th Fiscal Year	10,382
Thereafter	0
Total	\$ 322,564

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01053540%
Employer's proportionate share at MD 0.00986320%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,822,372
Employer's proportionate share of system NPL/(A) at MD \$ 2,152,489

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,196,269
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,277,232

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 491,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,852
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,828)

Employer's Total Pension Expense/(Income) \$ 515,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,736	\$ 0
Changes of assumptions	\$ 115,517	\$ 4,047
Net difference between projected and actual earnings on investments	\$ 253,105	\$ 0
Changes in proportionate share	\$ 106,862	\$ 89,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 76,302
Total (prior to post-MD contributions)	\$ 570,220	\$ 169,770
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 400,450

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,815
2 nd Fiscal Year	128,423
3 rd Fiscal Year	111,937
4 th Fiscal Year	65,726
5 th Fiscal Year	(5,451)
Thereafter	0
Total	\$ 400,450

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00201536%
Employer's proportionate share at MD 0.00162540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 348,609
Employer's proportionate share of system NPL/(A) at MD \$ 354,718

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 526,727
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,481

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,916
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,156)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,526)

Employer's Total Pension Expense/(Income) \$ 16,234

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,612	\$ 0
Changes of assumptions	\$ 19,037	\$ 667
Net difference between projected and actual earnings on investments	\$ 41,710	\$ 0
Changes in proportionate share	\$ 19,711	\$ 115,289
Differences between employer contributions and employer's proportionate share of system contributions	\$ 478	\$ 38,344
Total (prior to post-MD contributions)	\$ 96,548	\$ 154,300
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (57,752)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,632)
2 nd Fiscal Year	(8,225)
3 rd Fiscal Year	(4,888)
4 th Fiscal Year	(2,064)
5 th Fiscal Year	(3,944)
Thereafter	0
Total	\$ (57,752)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01055883%

Employer's proportionate share at MD 0.00972722%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,826,425

Employer's proportionate share of system NPL/(A) at MD \$ 2,122,814

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,152,203

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,259,623

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 484,240

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 46,792
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,639)

Employer's Total Pension Expense/(Income) \$ 524,393

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,429	\$ 0
Changes of assumptions	\$ 113,925	\$ 3,992
Net difference between projected and actual earnings on investments	\$ 249,615	\$ 0
Changes in proportionate share	\$ 164,362	\$ 98,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,259	\$ 49,396
Total (prior to post-MD contributions)	\$ 629,590	\$ 152,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 477,285

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 131,461
2 nd Fiscal Year	157,748
3 rd Fiscal Year	130,672
4 th Fiscal Year	64,363
5 th Fiscal Year	(6,957)
Thereafter	0
Total	\$ 477,285

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02272889%
Employer's proportionate share at MD 0.02130676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,931,554
Employer's proportionate share of system NPL/(A) at MD \$ 4,649,868

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,904,670
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,759,112

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,060,692
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (557,851)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (108,145)

Employer's Total Pension Expense/(Income) \$ 394,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 204,650	\$ 0
Changes of assumptions	\$ 249,544	\$ 8,743
Net difference between projected and actual earnings on investments	\$ 546,764	\$ 0
Changes in proportionate share	\$ 222,328	\$ 885,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,541	\$ 242,090
Total (prior to post-MD contributions)	\$ 1,242,827	\$ 1,136,692
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,135

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (359,879)
2 nd Fiscal Year	97,069
3 rd Fiscal Year	244,025
4 th Fiscal Year	138,810
5 th Fiscal Year	(13,891)
Thereafter	0
Total	\$ 106,135

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02871178%

Employer's proportionate share at MD 0.03270945%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,966,450

Employer's proportionate share of system NPL/(A) at MD \$ 7,138,327

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,599,826

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,235,700

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,628,340

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,441
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,047

Employer's Total Pension Expense/(Income) \$ 1,636,828

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 314,173	\$ 0
Changes of assumptions	\$ 383,091	\$ 13,423
Net difference between projected and actual earnings on investments	\$ 839,375	\$ 0
Changes in proportionate share	\$ 469,885	\$ 225,876
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,065	\$ 98,044
Total (prior to post-MD contributions)	\$ 2,064,589	\$ 337,343
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,727,246

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 360,528
2 nd Fiscal Year	481,321
3 rd Fiscal Year	475,918
4 th Fiscal Year	376,942
5 th Fiscal Year	32,538
Thereafter	0
Total	\$ 1,727,246

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10089309%

Employer's proportionate share at MD 0.08822277%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,452,088

Employer's proportionate share of system NPL/(A) at MD \$ 19,253,243

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,589,476

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,424,379

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,391,900

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (662,987)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 841,655

Employer's Total Pension Expense/(Income) \$ 4,570,568

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 847,376	\$ 0
Changes of assumptions	\$ 1,033,261	\$ 36,203
Net difference between projected and actual earnings on investments	\$ 2,263,931	\$ 0
Changes in proportionate share	\$ 595,304	\$ 2,179,088
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,609,874	\$ 69,304
Total (prior to post-MD contributions)	\$ 8,349,746	\$ 2,284,595
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,065,151

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,228,422
2 nd Fiscal Year	1,648,187
3 rd Fiscal Year	1,734,377
4 th Fiscal Year	1,296,649
5 th Fiscal Year	157,515
Thereafter	0
Total	\$ 6,065,151

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00367693%
Employer's proportionate share at MD 0.00456343%

Employer's proportionate share of system NPL/(A) at prior MD \$ 636,021
Employer's proportionate share of system NPL/(A) at MD \$ 995,897

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,478,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 590,940

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 227,176
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,022
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,895)

Employer's Total Pension Expense/(Income) \$ 248,303

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,832	\$ 0
Changes of assumptions	\$ 53,447	\$ 1,873
Net difference between projected and actual earnings on investments	\$ 117,105	\$ 0
Changes in proportionate share	\$ 125,220	\$ 1,126
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,776
Total (prior to post-MD contributions)	\$ 339,604	\$ 43,775
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 295,829

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,868
2 nd Fiscal Year	85,120
3 rd Fiscal Year	75,458
4 th Fiscal Year	58,969
5 th Fiscal Year	6,414
Thereafter	0
Total	\$ 295,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 7,171

Employer's Total Pension Expense/(Income) \$ 7,171

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,773	\$ 0
Total (prior to post-MD contributions)	\$ 30,773	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,773

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,156
2 nd Fiscal Year	7,156
3 rd Fiscal Year	7,156
4 th Fiscal Year	7,156
5 th Fiscal Year	2,149
Thereafter	0
Total	\$ 30,773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00280539%
Employer's proportionate share at MD 0.00228218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 485,265
Employer's proportionate share of system NPL/(A) at MD \$ 498,050

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 739,563
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 295,530

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) \$ (80,921)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,934)

Employer's Total Pension Expense/(Income) \$ (14,244)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,920	\$ 0
Changes of assumptions	\$ 26,729	\$ 937
Net difference between projected and actual earnings on investments	\$ 58,564	\$ 0
Changes in proportionate share	\$ 45,480	\$ 150,115
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 94,407
Total (prior to post-MD contributions)	\$ 152,693	\$ 245,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (92,766)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (75,495)
2 nd Fiscal Year	(16,029)
3 rd Fiscal Year	8,132
4 th Fiscal Year	(2,572)
5 th Fiscal Year	(6,802)
Thereafter	0
Total	\$ (92,766)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00153955%
Employer's proportionate share at MD 0.00122278%

Employer's proportionate share of system NPL/(A) at prior MD \$ 266,305
Employer's proportionate share of system NPL/(A) at MD \$ 266,853

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 396,254
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 158,343

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 60,872
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,779)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,419)

Employer's Total Pension Expense/(Income) \$ 12,674

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,745	\$ 0
Changes of assumptions	\$ 14,321	\$ 502
Net difference between projected and actual earnings on investments	\$ 31,378	\$ 0
Changes in proportionate share	\$ 1,540	\$ 120,837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,155
Total (prior to post-MD contributions)	\$ 58,984	\$ 148,494
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (89,510)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,946)
2 nd Fiscal Year	(30,187)
3 rd Fiscal Year	(13,717)
4 th Fiscal Year	(3,406)
5 th Fiscal Year	(3,254)
Thereafter	0
Total	\$ (89,510)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00696392%
Employer's proportionate share at MD 0.00661252%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,204,591
Employer's proportionate share of system NPL/(A) at MD \$ 1,443,079

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,142,854
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 856,286

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,184
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,374)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,311)

Employer's Total Pension Expense/(Income) \$ 324,499

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,513	\$ 0
Changes of assumptions	\$ 77,446	\$ 2,714
Net difference between projected and actual earnings on investments	\$ 169,687	\$ 0
Changes in proportionate share	\$ 25,741	\$ 51,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,244	\$ 21,351
Total (prior to post-MD contributions)	\$ 340,631	\$ 75,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 265,344

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62,214
2 nd Fiscal Year	81,324
3 rd Fiscal Year	77,021
4 th Fiscal Year	47,495
5 th Fiscal Year	(2,710)
Thereafter	0
Total	\$ 265,344

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00058265%
Employer's proportionate share at MD 0.00042699%

Employer's proportionate share of system NPL/(A) at prior MD \$ 100,784
Employer's proportionate share of system NPL/(A) at MD \$ 93,184

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 138,370
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,293

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,256
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,566
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,964)

Employer's Total Pension Expense/(Income) \$ 21,858

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,101	\$ 0
Changes of assumptions	\$ 5,001	\$ 175
Net difference between projected and actual earnings on investments	\$ 10,957	\$ 0
Changes in proportionate share	\$ 4,991	\$ 18,834
Differences between employer contributions and employer's proportionate share of system contributions	\$ 411	\$ 4,659
Total (prior to post-MD contributions)	\$ 25,461	\$ 23,668
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,793

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 797
2 nd Fiscal Year	1,216
3 rd Fiscal Year	1,252
4 th Fiscal Year	(310)
5 th Fiscal Year	(1,162)
Thereafter	0
Total	\$ 1,793

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00112434%
Employer's proportionate share at MD 0.00058853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,484
Employer's proportionate share of system NPL/(A) at MD \$ 128,437

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 190,719
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,212

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,298
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,524)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 555

Employer's Total Pension Expense/(Income) \$ 12,329

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,653	\$ 0
Changes of assumptions	\$ 6,893	\$ 242
Net difference between projected and actual earnings on investments	\$ 15,103	\$ 0
Changes in proportionate share	\$ 5,477	\$ 67,088
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,797	\$ 1,998
Total (prior to post-MD contributions)	\$ 35,923	\$ 69,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (33,405)

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 st Fiscal Year	\$ (8,451)
2 nd Fiscal Year	(5,915)
3 rd Fiscal Year	(5,904)
4 th Fiscal Year	(8,918)
5 th Fiscal Year	(4,218)
Thereafter	0
Total	\$ (33,405)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00075724%
Employer's proportionate share at MD 0.00090043%

Employer's proportionate share of system NPL/(A) at prior MD \$ 130,984
Employer's proportionate share of system NPL/(A) at MD \$ 196,505

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 291,793
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 116,601

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,825
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 175
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,314)

Employer's Total Pension Expense/(Income) \$ 36,686

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,649	\$ 0
Changes of assumptions	\$ 10,546	\$ 370
Net difference between projected and actual earnings on investments	\$ 23,106	\$ 0
Changes in proportionate share	\$ 18,788	\$ 11,540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 25,268
Total (prior to post-MD contributions)	\$ 61,089	\$ 37,178
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 st Fiscal Year	\$ 3,369
2 nd Fiscal Year	6,470
3 rd Fiscal Year	6,662
4 th Fiscal Year	7,226
5 th Fiscal Year	184
Thereafter	0
Total	\$ 23,911

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01005562%

Employer's proportionate share at MD 0.01053080%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,739,381

Employer's proportionate share of system NPL/(A) at MD \$ 2,298,183

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,412,612

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,363,683

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 524,244

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,138
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (67,846)

Employer's Total Pension Expense/(Income) \$ 491,536

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,148	\$ 0
Changes of assumptions	\$ 123,336	\$ 4,321
Net difference between projected and actual earnings on investments	\$ 270,236	\$ 0
Changes in proportionate share	\$ 254,682	\$ 148,815
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 170,421
Total (prior to post-MD contributions)	\$ 749,402	\$ 323,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 425,845

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,842
2 nd Fiscal Year	108,666
3 rd Fiscal Year	158,041
4 th Fiscal Year	94,945
5 th Fiscal Year	(649)
Thereafter	0
Total	\$ 425,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00427789%
Employer's proportionate share at MD 0.00506012%

Employer's proportionate share of system NPL/(A) at prior MD \$ 739,973
Employer's proportionate share of system NPL/(A) at MD \$ 1,104,292

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,639,783
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 655,259

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,903
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,858)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,161

Employer's Total Pension Expense/(Income) \$ 279,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,602	\$ 0
Changes of assumptions	\$ 59,264	\$ 2,076
Net difference between projected and actual earnings on investments	\$ 129,850	\$ 0
Changes in proportionate share	\$ 91,943	\$ 43,084
Differences between employer contributions and employer's proportionate share of system contributions	\$ 104,231	\$ 0
Total (prior to post-MD contributions)	\$ 433,890	\$ 45,160
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 388,730

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 91,091
2 nd Fiscal Year	110,971
3 rd Fiscal Year	100,708
4 th Fiscal Year	76,126
5 th Fiscal Year	9,834
Thereafter	0
Total	\$ 388,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00851187%
Employer's proportionate share at MD 0.00766707%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,472,350
Employer's proportionate share of system NPL/(A) at MD \$ 1,673,218

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,484,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 992,845

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 381,682
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,854)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 18,522

Employer's Total Pension Expense/(Income) \$ 358,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 73,642	\$ 0
Changes of assumptions	\$ 89,796	\$ 3,146
Net difference between projected and actual earnings on investments	\$ 196,749	\$ 0
Changes in proportionate share	\$ 45,647	\$ 114,329
Differences between employer contributions and employer's proportionate share of system contributions	\$ 29,485	\$ 17,684
Total (prior to post-MD contributions)	\$ 435,319	\$ 135,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 300,160

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,170
2 nd Fiscal Year	100,294
3 rd Fiscal Year	85,995
4 th Fiscal Year	45,901
5 th Fiscal Year	(6,201)
Thereafter	0
Total	\$ 300,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00324601%
Employer's proportionate share at MD 0.00387554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 561,482
Employer's proportionate share of system NPL/(A) at MD \$ 845,776

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,255,908
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 501,862

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 192,932
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,959
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,390)

Employer's Total Pension Expense/(Income) \$ 197,501

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,224	\$ 0
Changes of assumptions	\$ 45,390	\$ 1,590
Net difference between projected and actual earnings on investments	\$ 99,452	\$ 0
Changes in proportionate share	\$ 109,112	\$ 60,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 44,934
Total (prior to post-MD contributions)	\$ 291,178	\$ 106,591
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,476
2 nd Fiscal Year	54,347
3 rd Fiscal Year	43,235
4 th Fiscal Year	43,063
5 th Fiscal Year	4,466
Thereafter	0
Total	\$ 184,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048560%
Employer's proportionate share at MD 0.00079035%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,997

Employer's proportionate share of system NPL/(A) at MD \$ 172,482

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 256,121
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 102,346

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,345
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,278
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,231)

Employer's Total Pension Expense/(Income) \$ 47,392

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,591	\$ 0
Changes of assumptions	\$ 9,257	\$ 324
Net difference between projected and actual earnings on investments	\$ 20,282	\$ 0
Changes in proportionate share	\$ 53,077	\$ 1,869
Differences between employer contributions and employer's proportionate share of system contributions	\$ 283	\$ 6,182
Total (prior to post-MD contributions)	\$ 90,490	\$ 8,375
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,115

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,242
2 nd Fiscal Year	23,823
3 rd Fiscal Year	21,761
4 th Fiscal Year	15,013
5 th Fiscal Year	2,275
Thereafter	0
Total	\$ 82,115

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00124619%
Employer's proportionate share at MD 0.00175058%

Employer's proportionate share of system NPL/(A) at prior MD \$ 215,561
Employer's proportionate share of system NPL/(A) at MD \$ 382,037

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 567,293
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 226,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 87,147
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 32,234
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,295)

Employer's Total Pension Expense/(Income) \$ 109,086

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 16,814	\$ 0
Changes of assumptions	\$ 20,503	\$ 718
Net difference between projected and actual earnings on investments	\$ 44,923	\$ 0
Changes in proportionate share	\$ 98,721	\$ 8,861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,958	\$ 42,033
Total (prior to post-MD contributions)	\$ 185,919	\$ 51,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,307

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,425
2 nd Fiscal Year	36,337
3 rd Fiscal Year	33,199
4 th Fiscal Year	23,817
5 th Fiscal Year	2,529
Thereafter	0
Total	\$ 134,307

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00165185%
Employer's proportionate share at MD 0.00155089%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,730
Employer's proportionate share of system NPL/(A) at MD \$ 338,458

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 502,581
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 200,832

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,206
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,945
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,627)

Employer's Total Pension Expense/(Income) \$ 77,524

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,896	\$ 0
Changes of assumptions	\$ 18,164	\$ 636
Net difference between projected and actual earnings on investments	\$ 39,798	\$ 0
Changes in proportionate share	\$ 7,800	\$ 14,176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 475	\$ 8,700
Total (prior to post-MD contributions)	\$ 81,133	\$ 23,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,751
2 nd Fiscal Year	17,553
3 rd Fiscal Year	16,807
4 th Fiscal Year	10,347
5 th Fiscal Year	(837)
Thereafter	0
Total	\$ 57,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 361

Employer's Total Pension Expense/(Income) \$ 361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,505	\$ 0
Total (prior to post-MD contributions)	\$ 1,505	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,505

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 354
2 nd Fiscal Year	349
3 rd Fiscal Year	349
4 th Fiscal Year	349
5 th Fiscal Year	104
Thereafter	0
Total	\$ 1,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00275190%
Employer's proportionate share at MD 0.00254317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 476,013
Employer's proportionate share of system NPL/(A) at MD \$ 555,007

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 824,140
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 329,327

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,604
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,921
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,396)

Employer's Total Pension Expense/(Income) \$ 127,129

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,427	\$ 0
Changes of assumptions	\$ 29,785	\$ 1,044
Net difference between projected and actual earnings on investments	\$ 65,262	\$ 0
Changes in proportionate share	\$ 38,803	\$ 25,863
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,292
Total (prior to post-MD contributions)	\$ 158,277	\$ 57,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 101,078

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,131
2 nd Fiscal Year	31,892
3 rd Fiscal Year	28,360
4 th Fiscal Year	14,904
5 th Fiscal Year	(2,207)
Thereafter	0
Total	\$ 101,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00238418%
Employer's proportionate share at MD 0.00243503%

Employer's proportionate share of system NPL/(A) at prior MD \$ 412,406
Employer's proportionate share of system NPL/(A) at MD \$ 531,407

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 789,096
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 315,323

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 121,221
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,033)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,555)

Employer's Total Pension Expense/(Income) \$ 111,633

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,388	\$ 0
Changes of assumptions	\$ 28,519	\$ 999
Net difference between projected and actual earnings on investments	\$ 62,487	\$ 0
Changes in proportionate share	\$ 35,589	\$ 29,106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 600	\$ 11,442
Total (prior to post-MD contributions)	\$ 150,583	\$ 41,547
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,036

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,199
2 nd Fiscal Year	36,209
3 rd Fiscal Year	35,402
4 th Fiscal Year	22,692
5 th Fiscal Year	534
Thereafter	0
Total	\$ 109,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00361748%

Employer's proportionate share at MD 0.00273341%

Employer's proportionate share of system NPL/(A) at prior MD \$ 625,737

Employer's proportionate share of system NPL/(A) at MD \$ 596,524

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 885,789

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 353,962

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 136,074

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,610)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,176)

Employer's Total Pension Expense/(Income) \$ 116,288

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,254	\$ 0
Changes of assumptions	\$ 32,014	\$ 1,122
Net difference between projected and actual earnings on investments	\$ 70,143	\$ 0
Changes in proportionate share	\$ 27,310	\$ 105,991
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,568	\$ 12,540
Total (prior to post-MD contributions)	\$ 158,289	\$ 119,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,636

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,719
2 nd Fiscal Year	18,607
3 rd Fiscal Year	12,699
4 th Fiscal Year	454
5 th Fiscal Year	(6,843)
Thereafter	0
Total	\$ 38,636

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00341509%
Employer's proportionate share at MD 0.00395706%

Employer's proportionate share of system NPL/(A) at prior MD \$ 590,729
Employer's proportionate share of system NPL/(A) at MD \$ 863,567

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,282,325
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 512,418

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 196,990
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,496
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,269

Employer's Total Pension Expense/(Income) \$ 225,755

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,007	\$ 0
Changes of assumptions	\$ 46,345	\$ 1,624
Net difference between projected and actual earnings on investments	\$ 101,544	\$ 0
Changes in proportionate share	\$ 114,382	\$ 36,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,551	\$ 6,093
Total (prior to post-MD contributions)	\$ 305,829	\$ 44,057
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 261,772

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 st Fiscal Year	\$ 75,960
2 nd Fiscal Year	76,813
3 rd Fiscal Year	56,983
4 th Fiscal Year	47,202
5 th Fiscal Year	4,816
Thereafter	0
Total	\$ 261,772

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00155278%
Employer's proportionate share at MD 0.00155684%

Employer's proportionate share of system NPL/(A) at prior MD \$ 268,594
Employer's proportionate share of system NPL/(A) at MD **\$ 339,756**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 504,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 201,602

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 77,503
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,068
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,449)

Employer's Total Pension Expense/(Income) **\$ 77,122**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,953	\$ 0
Changes of assumptions	\$ 18,234	\$ 639
Net difference between projected and actual earnings on investments	\$ 39,951	\$ 0
Changes in proportionate share	\$ 32,537	\$ 5,613
Differences between employer contributions and employer's proportionate share of system contributions	\$ 426	\$ 27,059
Total (prior to post-MD contributions)	\$ 106,101	\$ 33,311
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 72,790

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,321
2 nd Fiscal Year	22,260
3 rd Fiscal Year	22,852
4 th Fiscal Year	11,328
5 th Fiscal Year	(971)
Thereafter	0
Total	\$ 72,790

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02565730%
Employer's proportionate share at MD 0.02644324%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,438,098
Employer's proportionate share of system NPL/(A) at MD \$ 5,770,824

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,569,198
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,424,259

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,316,396
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (57,489)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (36,228)

Employer's Total Pension Expense/(Income) \$ 1,222,679

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 253,986	\$ 0
Changes of assumptions	\$ 309,702	\$ 10,851
Net difference between projected and actual earnings on investments	\$ 678,574	\$ 0
Changes in proportionate share	\$ 92,379	\$ 156,171
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,960	\$ 145,109
Total (prior to post-MD contributions)	\$ 1,338,601	\$ 312,131
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,026,470

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 189,415
2 nd Fiscal Year	308,916
3 rd Fiscal Year	299,027
4 th Fiscal Year	225,721
5 th Fiscal Year	3,391
Thereafter	0
Total	\$ 1,026,470

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00412104%
Employer's proportionate share at MD 0.00390724%

Employer's proportionate share of system NPL/(A) at prior MD \$ 712,841
Employer's proportionate share of system NPL/(A) at MD \$ 852,694

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,266,180
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 505,967

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 194,510
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,688)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,447

Employer's Total Pension Expense/(Income) \$ 192,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,529	\$ 0
Changes of assumptions	\$ 45,761	\$ 1,603
Net difference between projected and actual earnings on investments	\$ 100,266	\$ 0
Changes in proportionate share	\$ 24,095	\$ 48,601
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,577	\$ 1,656
Total (prior to post-MD contributions)	\$ 223,228	\$ 51,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 171,368

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,227
2 nd Fiscal Year	52,569
3 rd Fiscal Year	51,928
4 th Fiscal Year	30,725
5 th Fiscal Year	(1,082)
Thereafter	0
Total	\$ 171,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00048981%

Employer's proportionate share at MD 0.00083028%

Employer's proportionate share of system NPL/(A) at prior MD \$ 84,725

Employer's proportionate share of system NPL/(A) at MD \$ 181,196

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 269,061

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 107,517

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,333

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,503
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,491)

Employer's Total Pension Expense/(Income) \$ 51,345

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,975	\$ 0
Changes of assumptions	\$ 9,724	\$ 341
Net difference between projected and actual earnings on investments	\$ 21,306	\$ 0
Changes in proportionate share	\$ 64,569	\$ 9,003
Differences between employer contributions and employer's proportionate share of system contributions	\$ 416	\$ 15,035
Total (prior to post-MD contributions)	\$ 103,990	\$ 24,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,611

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,408
2 nd Fiscal Year	20,691
3 rd Fiscal Year	22,868
4 th Fiscal Year	15,464
5 th Fiscal Year	2,180
Thereafter	0
Total	\$ 79,611

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00519560%
Employer's proportionate share at MD 0.00485950%

Employer's proportionate share of system NPL/(A) at prior MD \$ 898,714
Employer's proportionate share of system NPL/(A) at MD \$ 1,060,510

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,574,770
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 629,279

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 241,915
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,446)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,862)

Employer's Total Pension Expense/(Income) \$ 229,607

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,675	\$ 0
Changes of assumptions	\$ 56,914	\$ 1,994
Net difference between projected and actual earnings on investments	\$ 124,702	\$ 0
Changes in proportionate share	\$ 25,339	\$ 55,108
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,266	\$ 8,728
Total (prior to post-MD contributions)	\$ 256,896	\$ 65,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 191,066

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 39,823
2 nd Fiscal Year	59,631
3 rd Fiscal Year	58,507
4 th Fiscal Year	35,150
5 th Fiscal Year	(2,044)
Thereafter	0
Total	\$ 191,066

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03335804%
Employer's proportionate share at MD 0.03422785%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,770,142
Employer's proportionate share of system NPL/(A) at MD \$ 7,469,694

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,091,879
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,432,324

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,703,929
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 109,229
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,206)

Employer's Total Pension Expense/(Income) \$ 1,790,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 328,757	\$ 0
Changes of assumptions	\$ 400,875	\$ 14,046
Net difference between projected and actual earnings on investments	\$ 878,339	\$ 0
Changes in proportionate share	\$ 296,403	\$ 11,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,430	\$ 129,837
Total (prior to post-MD contributions)	\$ 1,920,804	\$ 155,201
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,765,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 419,073
2 nd Fiscal Year	526,358
3 rd Fiscal Year	489,583
4 th Fiscal Year	322,381
5 th Fiscal Year	8,208
Thereafter	0
Total	\$ 1,765,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00847946%
Employer's proportionate share at MD 0.00821571%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,466,744
Employer's proportionate share of system NPL/(A) at MD \$ 1,792,951

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,662,383
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,063,891

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 408,994
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,018)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (17,566)

Employer's Total Pension Expense/(Income) \$ 389,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,912	\$ 0
Changes of assumptions	\$ 96,222	\$ 3,371
Net difference between projected and actual earnings on investments	\$ 210,828	\$ 0
Changes in proportionate share	\$ 101,510	\$ 55,801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,430	\$ 73,729
Total (prior to post-MD contributions)	\$ 489,902	\$ 132,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 357,001

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90,070
2 nd Fiscal Year	111,394
3 rd Fiscal Year	102,137
4 th Fiscal Year	57,753
5 th Fiscal Year	(4,354)
Thereafter	0
Total	\$ 357,001

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00115685%
Employer's proportionate share at MD 0.00104022%

Employer's proportionate share of system NPL/(A) at prior MD \$ 200,107
Employer's proportionate share of system NPL/(A) at MD \$ 227,012

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 337,094
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,703

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,784
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,263
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,447)

Employer's Total Pension Expense/(Income) \$ 53,600

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,991	\$ 0
Changes of assumptions	\$ 12,183	\$ 427
Net difference between projected and actual earnings on investments	\$ 26,694	\$ 0
Changes in proportionate share	\$ 21,106	\$ 13,709
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 15,716
Total (prior to post-MD contributions)	\$ 69,974	\$ 29,852
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,122

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,234
2 nd Fiscal Year	13,402
3 rd Fiscal Year	11,761
4 th Fiscal Year	5,026
5 th Fiscal Year	(1,301)
Thereafter	0
Total	\$ 40,122

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00083354%
Employer's proportionate share at MD	0.00078561%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 144,182
Employer's proportionate share of system NPL/(A) at MD	\$ 171,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 254,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 101,732

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 39,109
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (7,360)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,340)
Employer's Total Pension Expense/(Income)	\$ 30,409

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,546	\$ 0
Changes of assumptions	\$ 9,201	\$ 322
Net difference between projected and actual earnings on investments	\$ 20,160	\$ 0
Changes in proportionate share	\$ 6,729	\$ 9,939
Differences between employer contributions and employer's proportionate share of system contributions	\$ 957	\$ 4,383
Total (prior to post-MD contributions)	\$ 44,593	\$ 14,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,949

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,182
2 nd Fiscal Year	10,063
3 rd Fiscal Year	9,727
4 th Fiscal Year	5,425
5 th Fiscal Year	(450)
Thereafter	0
Total	\$ 29,949

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00635494%
Employer's proportionate share at MD 0.00545874%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,099,252

Employer's proportionate share of system NPL/(A) at MD \$ 1,191,285

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,768,960
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 706,878

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 271,747
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,026)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,595)

Employer's Total Pension Expense/(Income) \$ 229,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,431	\$ 0
Changes of assumptions	\$ 63,932	\$ 2,240
Net difference between projected and actual earnings on investments	\$ 140,080	\$ 0
Changes in proportionate share	\$ 63,224	\$ 124,707
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,743	\$ 37,116
Total (prior to post-MD contributions)	\$ 331,410	\$ 164,063
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 167,347

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,291
2 nd Fiscal Year	62,498
3 rd Fiscal Year	56,581
4 th Fiscal Year	22,052
5 th Fiscal Year	(8,075)
Thereafter	0
Total	\$ 167,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00097505%
Employer's proportionate share at MD 0.00183973%

Employer's proportionate share of system NPL/(A) at prior MD \$ 168,660
Employer's proportionate share of system NPL/(A) at MD \$ 401,492

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 596,183
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 238,235

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 91,585
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,527
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,395)

Employer's Total Pension Expense/(Income) \$ 109,717

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,671	\$ 0
Changes of assumptions	\$ 21,547	\$ 755
Net difference between projected and actual earnings on investments	\$ 47,210	\$ 0
Changes in proportionate share	\$ 138,722	\$ 54,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 40,790
Total (prior to post-MD contributions)	\$ 225,150	\$ 95,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 129,560

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,177
2 nd Fiscal Year	37,484
3 rd Fiscal Year	24,672
4 th Fiscal Year	29,776
5 th Fiscal Year	5,451
Thereafter	0
Total	\$ 129,560

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03434057%

Employer's proportionate share at MD 0.02729012%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,940,096

Employer's proportionate share of system NPL/(A) at MD \$ 5,955,643

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,843,638

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,533,925

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,358,555

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (222,752)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,463

Employer's Total Pension Expense/(Income) \$ 1,232,266

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 262,120	\$ 0
Changes of assumptions	\$ 319,621	\$ 11,199
Net difference between projected and actual earnings on investments	\$ 700,306	\$ 0
Changes in proportionate share	\$ 160,568	\$ 935,134
Differences between employer contributions and employer's proportionate share of system contributions	\$ 479,641	\$ 66,880
Total (prior to post-MD contributions)	\$ 1,922,256	\$ 1,013,213
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 909,043

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 st Fiscal Year	\$ 183,217
2 nd Fiscal Year	291,546
3 rd Fiscal Year	289,339
4 th Fiscal Year	165,576
5 th Fiscal Year	(20,635)
Thereafter	0
Total	\$ 909,043

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00017714%

Employer's proportionate share at MD 0.00012418%

Employer's proportionate share of system NPL/(A) at prior MD \$ 30,641

Employer's proportionate share of system NPL/(A) at MD \$ 27,100

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,242

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,081

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,182

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,561)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,718)

Employer's Total Pension Expense/(Income) \$ (21,097)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,193	\$ 0
Changes of assumptions	\$ 1,454	\$ 51
Net difference between projected and actual earnings on investments	\$ 3,187	\$ 0
Changes in proportionate share	\$ 2,028	\$ 69,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 412	\$ 7,327
Total (prior to post-MD contributions)	\$ 8,274	\$ 76,656
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (68,382)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,590)
2 nd Fiscal Year	(25,223)
3 rd Fiscal Year	(11,514)
4 th Fiscal Year	(2,487)
5 th Fiscal Year	(568)
Thereafter	0
Total	\$ (68,382)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01439017%
Employer's proportionate share at MD 0.01527953%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,489,155
Employer's proportionate share of system NPL/(A) at MD \$ 3,334,519

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,951,485
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,978,618

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 760,645
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (52,030)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,623)

Employer's Total Pension Expense/(Income) \$ 704,992

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 146,759	\$ 0
Changes of assumptions	\$ 178,953	\$ 6,270
Net difference between projected and actual earnings on investments	\$ 392,096	\$ 0
Changes in proportionate share	\$ 124,903	\$ 265,986
Differences between employer contributions and employer's proportionate share of system contributions	\$ 268,916	\$ 111,546
Total (prior to post-MD contributions)	\$ 1,111,627	\$ 383,802
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 727,825

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 st Fiscal Year	\$ 121,044
2 nd Fiscal Year	177,225
3 rd Fiscal Year	192,257
4 th Fiscal Year	208,166
5 th Fiscal Year	29,135
Thereafter	0
Total	\$ 727,825

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03157548%
Employer's proportionate share at MD 0.02980549%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,461,802
Employer's proportionate share of system NPL/(A) at MD \$ 6,504,583

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,658,769
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,859,652

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,483,775
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,555
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (60,731)

Employer's Total Pension Expense/(Income) \$ 1,462,599

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 286,280	\$ 0
Changes of assumptions	\$ 349,080	\$ 12,231
Net difference between projected and actual earnings on investments	\$ 764,854	\$ 0
Changes in proportionate share	\$ 450,853	\$ 320,665
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,385	\$ 208,783
Total (prior to post-MD contributions)	\$ 1,863,452	\$ 541,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,321,773

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 290,339
2 nd Fiscal Year	446,924
3 rd Fiscal Year	395,691
4 th Fiscal Year	206,433
5 th Fiscal Year	(17,614)
Thereafter	0
Total	\$ 1,321,773

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.31410428%

Employer's proportionate share at MD 0.30590875%

Employer's proportionate share of system NPL/(A) at prior MD \$ 54,332,518

Employer's proportionate share of system NPL/(A) at MD \$ 66,759,811

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 99,132,806

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 39,613,554

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,228,729

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 40,235
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (688,394)

Employer's Total Pension Expense/(Income) \$ 14,580,570

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,938,239	\$ 0
Changes of assumptions	\$ 3,582,788	\$ 125,533
Net difference between projected and actual earnings on investments	\$ 7,850,086	\$ 0
Changes in proportionate share	\$ 1,281,507	\$ 1,225,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,111,054
Total (prior to post-MD contributions)	\$ 15,652,620	\$ 3,462,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,190,472

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 st Fiscal Year	\$ 2,780,403
2 nd Fiscal Year	3,741,139
3 rd Fiscal Year	3,487,902
4 th Fiscal Year	2,272,279
5 th Fiscal Year	(91,252)
Thereafter	0
Total	\$ 12,190,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06747162%

Employer's proportionate share at MD 0.06518312%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,670,974

Employer's proportionate share of system NPL/(A) at MD \$ 14,225,199

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,123,245

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,440,867

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,244,942

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 119,522
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (133,054)

Employer's Total Pension Expense/(Income) \$ 3,231,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 626,081	\$ 0
Changes of assumptions	\$ 763,421	\$ 26,749
Net difference between projected and actual earnings on investments	\$ 1,672,699	\$ 0
Changes in proportionate share	\$ 600,094	\$ 327,371
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,315	\$ 532,130
Total (prior to post-MD contributions)	\$ 3,681,610	\$ 886,250
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,795,360

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 657,123
2 nd Fiscal Year	885,787
3 rd Fiscal Year	818,974
4 th Fiscal Year	465,081
5 th Fiscal Year	(31,604)
Thereafter	0
Total	\$ 2,795,360

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01058676%

Employer's proportionate share at MD 0.01096979%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,831,256

Employer's proportionate share of system NPL/(A) at MD \$ 2,393,985

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,554,871

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,420,529

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 546,097

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,233)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (63,168)

Employer's Total Pension Expense/(Income) \$ 478,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 105,364	\$ 0
Changes of assumptions	\$ 128,478	\$ 4,502
Net difference between projected and actual earnings on investments	\$ 281,502	\$ 0
Changes in proportionate share	\$ 157,017	\$ 96,158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 160,338
Total (prior to post-MD contributions)	\$ 672,361	\$ 260,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 411,363

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,227
2 nd Fiscal Year	116,518
3 rd Fiscal Year	144,972
4 th Fiscal Year	94,874
5 th Fiscal Year	(229)
Thereafter	0
Total	\$ 411,363

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00711289%

Employer's proportionate share at MD 0.00716462%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,230,360

Employer's proportionate share of system NPL/(A) at MD \$ 1,563,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,321,767

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 927,780

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 356,669

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,791)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,344)

Employer's Total Pension Expense/(Income) \$ 325,534

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 68,816	\$ 0
Changes of assumptions	\$ 83,912	\$ 2,940
Net difference between projected and actual earnings on investments	\$ 183,855	\$ 0
Changes in proportionate share	\$ 90,710	\$ 97,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,381	\$ 32,728
Total (prior to post-MD contributions)	\$ 432,674	\$ 133,263
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 299,411

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,034
2 nd Fiscal Year	81,490
3 rd Fiscal Year	105,939
4 th Fiscal Year	66,399
5 th Fiscal Year	548
Thereafter	0
Total	\$ 299,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00902758%

Employer's proportionate share at MD 0.00926270%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,561,555

Employer's proportionate share of system NPL/(A) at MD \$ 2,021,440

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,001,671

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,199,470

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 461,115

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,427)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,667)

Employer's Total Pension Expense/(Income) \$ 410,021

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,968	\$ 0
Changes of assumptions	\$ 108,484	\$ 3,801
Net difference between projected and actual earnings on investments	\$ 237,695	\$ 0
Changes in proportionate share	\$ 27,636	\$ 59,632
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,174	\$ 58,986
Total (prior to post-MD contributions)	\$ 463,957	\$ 122,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 341,538

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,711
2 nd Fiscal Year	103,189
3 rd Fiscal Year	105,036
4 th Fiscal Year	78,639
5 th Fiscal Year	964
Thereafter	0
Total	\$ 341,538

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00277160%
Employer's proportionate share at MD 0.00291181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 479,420
Employer's proportionate share of system NPL/(A) at MD \$ 635,457

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 943,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 377,064

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,956
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,102
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,376)

Employer's Total Pension Expense/(Income) \$ 150,682

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,968	\$ 0
Changes of assumptions	\$ 34,103	\$ 1,195
Net difference between projected and actual earnings on investments	\$ 74,721	\$ 0
Changes in proportionate share	\$ 47,572	\$ 424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 60,753
Total (prior to post-MD contributions)	\$ 184,364	\$ 62,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 121,992

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,680
2 nd Fiscal Year	33,865
3 rd Fiscal Year	29,076
4 th Fiscal Year	22,611
5 th Fiscal Year	(240)
Thereafter	0
Total	\$ 121,992

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00191405%
Employer's proportionate share at MD 0.00205938%

Employer's proportionate share of system NPL/(A) at prior MD \$ 331,085
Employer's proportionate share of system NPL/(A) at MD **\$ 449,428**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 667,363
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 266,679

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,520
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,141
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,226)

Employer's Total Pension Expense/(Income) **\$ 108,435**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,780	\$ 0
Changes of assumptions	\$ 24,119	\$ 845
Net difference between projected and actual earnings on investments	\$ 52,847	\$ 0
Changes in proportionate share	\$ 23,746	\$ 8,567
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 26,121
Total (prior to post-MD contributions)	\$ 120,492	\$ 35,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 84,959

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 st Fiscal Year	\$ 18,898
2 nd Fiscal Year	23,132
3 rd Fiscal Year	23,082
4 th Fiscal Year	19,043
5 th Fiscal Year	805
Thereafter	0
Total	\$ 84,959

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00994808%
Employer's proportionate share at MD 0.01008701%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,720,780
Employer's proportionate share of system NPL/(A) at MD \$ 2,201,333

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,268,797
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,306,214

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 502,151
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,409
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,939)

Employer's Total Pension Expense/(Income) \$ 495,621

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,885	\$ 0
Changes of assumptions	\$ 118,139	\$ 4,139
Net difference between projected and actual earnings on investments	\$ 258,848	\$ 0
Changes in proportionate share	\$ 36,993	\$ 5,466
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,982	\$ 37,683
Total (prior to post-MD contributions)	\$ 517,847	\$ 47,288
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 470,559

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107,933
2 nd Fiscal Year	144,051
3 rd Fiscal Year	128,937
4 th Fiscal Year	88,460
5 th Fiscal Year	1,177
Thereafter	0
Total	\$ 470,559

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00289770%
Employer's proportionate share at MD 0.00376739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 501,233
Employer's proportionate share of system NPL/(A) at MD \$ 822,174

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,220,861
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 487,857

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,548
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 26,277
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,552)

Employer's Total Pension Expense/(Income) \$ 211,273

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,186	\$ 0
Changes of assumptions	\$ 44,123	\$ 1,546
Net difference between projected and actual earnings on investments	\$ 96,677	\$ 0
Changes in proportionate share	\$ 193,694	\$ 48,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,846	\$ 26,360
Total (prior to post-MD contributions)	\$ 380,526	\$ 75,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 304,578

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 66,352
2 nd Fiscal Year	82,389
3 rd Fiscal Year	91,884
4 th Fiscal Year	57,777
5 th Fiscal Year	6,176
Thereafter	0
Total	\$ 304,578

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00522193%
Employer's proportionate share at MD 0.00462864%

Employer's proportionate share of system NPL/(A) at prior MD \$ 903,269
Employer's proportionate share of system NPL/(A) at MD \$ 1,010,128

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,499,957
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 599,384

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 230,423
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 740
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,239

Employer's Total Pension Expense/(Income) \$ 232,402

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,458	\$ 0
Changes of assumptions	\$ 54,210	\$ 1,899
Net difference between projected and actual earnings on investments	\$ 118,778	\$ 0
Changes in proportionate share	\$ 91,060	\$ 97,592
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,591	\$ 11,001
Total (prior to post-MD contributions)	\$ 316,097	\$ 110,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 205,605

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,853
2 nd Fiscal Year	63,420
3 rd Fiscal Year	65,100
4 th Fiscal Year	29,492
5 th Fiscal Year	(4,261)
Thereafter	0
Total	\$ 205,605

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.13499056%

Employer's proportionate share at MD 0.11612761%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,350,134

Employer's proportionate share of system NPL/(A) at MD \$ 25,343,039

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,632,320

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,037,907

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,781,057

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (712,575)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 189,285

Employer's Total Pension Expense/(Income) \$ 5,257,767

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,115,400	\$ 0
Changes of assumptions	\$ 1,360,081	\$ 47,654
Net difference between projected and actual earnings on investments	\$ 2,980,012	\$ 0
Changes in proportionate share	\$ 690,343	\$ 2,570,488
Differences between employer contributions and employer's proportionate share of system contributions	\$ 730,420	\$ 145,036
Total (prior to post-MD contributions)	\$ 6,876,256	\$ 2,763,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,113,078

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 825,654
2 nd Fiscal Year	1,392,451
3 rd Fiscal Year	1,289,191
4 th Fiscal Year	697,943
5 th Fiscal Year	(92,162)
Thereafter	0
Total	\$ 4,113,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01439485%
Employer's proportionate share at MD	0.01783089%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,489,964
Employer's proportionate share of system NPL/(A) at MD	\$ 3,891,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,778,279
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,309,005
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 887,656
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 51,855
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 66,522
Employer's Total Pension Expense/(Income)	\$ 1,006,033

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 171,265	\$ 0
Changes of assumptions	\$ 208,834	\$ 7,317
Net difference between projected and actual earnings on investments	\$ 457,568	\$ 0
Changes in proportionate share	\$ 478,378	\$ 208,995
Differences between employer contributions and employer's proportionate share of system contributions	\$ 169,551	\$ 0
Total (prior to post-MD contributions)	\$ 1,485,596	\$ 216,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,269,284

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 300,432
2 nd Fiscal Year	364,789
3 rd Fiscal Year	309,364
4 th Fiscal Year	259,460
5 th Fiscal Year	35,240
Thereafter	0
Total	\$ 1,269,284

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02788294%
Employer's proportionate share at MD 0.02742937%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,823,081
Employer's proportionate share of system NPL/(A) at MD \$ 5,986,032

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,888,763
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,551,957

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,365,487
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,233
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (112,634)

Employer's Total Pension Expense/(Income) \$ 1,266,086

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 263,458	\$ 0
Changes of assumptions	\$ 321,251	\$ 11,256
Net difference between projected and actual earnings on investments	\$ 703,880	\$ 0
Changes in proportionate share	\$ 102,357	\$ 73,664
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 322,382
Total (prior to post-MD contributions)	\$ 1,390,946	\$ 407,302
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 983,644

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 st Fiscal Year	\$ 210,606
2 nd Fiscal Year	300,457
3 rd Fiscal Year	285,401
4 th Fiscal Year	196,251
5 th Fiscal Year	(9,071)
Thereafter	0
Total	\$ 983,644

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04863568%
Employer's proportionate share at MD 0.04643302%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,412,808
Employer's proportionate share of system NPL/(A) at MD \$ 10,133,282

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,047,087
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,012,829

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,311,526
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,010)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (46,362)

Employer's Total Pension Expense/(Income) \$ 2,248,154

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 445,987	\$ 0
Changes of assumptions	\$ 543,821	\$ 19,054
Net difference between projected and actual earnings on investments	\$ 1,191,542	\$ 0
Changes in proportionate share	\$ 441,199	\$ 358,552
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,295	\$ 207,359
Total (prior to post-MD contributions)	\$ 2,657,844	\$ 584,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,072,879

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 456,380
2 nd Fiscal Year	665,438
3 rd Fiscal Year	617,794
4 th Fiscal Year	350,818
5 th Fiscal Year	(17,552)
Thereafter	0
Total	\$ 2,072,879

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00292572%
Employer's proportionate share at MD 0.00202784%

Employer's proportionate share of system NPL/(A) at prior MD \$ 506,079
Employer's proportionate share of system NPL/(A) at MD \$ 442,544

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 657,142
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 262,594

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 100,950
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,647)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,042)

Employer's Total Pension Expense/(Income) \$ 93,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,477	\$ 0
Changes of assumptions	\$ 23,750	\$ 832
Net difference between projected and actual earnings on investments	\$ 52,037	\$ 0
Changes in proportionate share	\$ 95,684	\$ 113,688
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,590	\$ 12,080
Total (prior to post-MD contributions)	\$ 195,538	\$ 126,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,938

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,251
2 nd Fiscal Year	29,346
3 rd Fiscal Year	17,066
4 th Fiscal Year	(2,903)
5 th Fiscal Year	(6,821)
Thereafter	0
Total	\$ 68,938

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00560985%
Employer's proportionate share at MD 0.00662758%

Employer's proportionate share of system NPL/(A) at prior MD \$ 970,370
Employer's proportionate share of system NPL/(A) at MD **\$ 1,446,366**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,147,734
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 858,236

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 329,934
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,613)
 - 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) **\$ 295,784**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,658	\$ 0
Changes of assumptions	\$ 77,622	\$ 2,720
Net difference between projected and actual earnings on investments	\$ 170,074	\$ 0
Changes in proportionate share	\$ 119,624	\$ 153,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,661	\$ 22,825
Total (prior to post-MD contributions)	\$ 438,639	\$ 179,372
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 259,267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,932
2 nd Fiscal Year	69,286
3 rd Fiscal Year	68,338
4 th Fiscal Year	74,624
5 th Fiscal Year	8,087
Thereafter	0
Total	\$ 259,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07502455%
Employer's proportionate share at MD 0.06787309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,977,450
Employer's proportionate share of system NPL/(A) at MD \$ 14,812,243

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,994,957
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,789,204

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,378,854
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (250,576)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (106,500)

Employer's Total Pension Expense/(Income) \$ 3,021,778

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 651,918	\$ 0
Changes of assumptions	\$ 794,926	\$ 27,853
Net difference between projected and actual earnings on investments	\$ 1,741,727	\$ 0
Changes in proportionate share	\$ 139,132	\$ 902,016
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,183	\$ 420,533
Total (prior to post-MD contributions)	\$ 3,345,886	\$ 1,350,402
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,995,484

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 407,609
2 nd Fiscal Year	670,819
3 rd Fiscal Year	616,661
4 th Fiscal Year	361,885
5 th Fiscal Year	(61,489)
Thereafter	0
Total	\$ 1,995,484

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04819957%
Employer's proportionate share at MD 0.04005746%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,337,371
Employer's proportionate share of system NPL/(A) at MD \$ 8,741,916

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,981,023
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,187,228

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,994,138
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 104,574
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 366,285

Employer's Total Pension Expense/(Income) \$ 2,464,997

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 384,750	\$ 0
Changes of assumptions	\$ 469,151	\$ 16,438
Net difference between projected and actual earnings on investments	\$ 1,027,936	\$ 0
Changes in proportionate share	\$ 648,010	\$ 957,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,578,808	\$ 96,632
Total (prior to post-MD contributions)	\$ 4,108,655	\$ 1,070,724
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,037,931

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 875,901
2 nd Fiscal Year	877,681
3 rd Fiscal Year	725,714
4 th Fiscal Year	509,802
5 th Fiscal Year	48,833
Thereafter	0
Total	\$ 3,037,931

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00929976%
Employer's proportionate share at MD 0.01007324%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,608,636
Employer's proportionate share of system NPL/(A) at MD \$ 2,198,327

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,264,335
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,304,431

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 501,465
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,905
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (40,786)

Employer's Total Pension Expense/(Income) \$ 505,584

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 96,753	\$ 0
Changes of assumptions	\$ 117,977	\$ 4,134
Net difference between projected and actual earnings on investments	\$ 258,495	\$ 0
Changes in proportionate share	\$ 125,312	\$ 19,751
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 138,145
Total (prior to post-MD contributions)	\$ 598,537	\$ 162,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 436,507

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,909
2 nd Fiscal Year	124,278
3 rd Fiscal Year	112,862
4 th Fiscal Year	88,289
5 th Fiscal Year	2,168
Thereafter	0
Total	\$ 436,507

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06996703%
Employer's proportionate share at MD 0.07429672%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,102,621
Employer's proportionate share of system NPL/(A) at MD \$ 16,214,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,076,599
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,621,030

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,698,634
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,902)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (65,720)

Employer's Total Pension Expense/(Income) \$ 3,537,012

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 713,617	\$ 0
Changes of assumptions	\$ 870,159	\$ 30,489
Net difference between projected and actual earnings on investments	\$ 1,906,567	\$ 0
Changes in proportionate share	\$ 509,980	\$ 233,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 179,918	\$ 207,623
Total (prior to post-MD contributions)	\$ 4,180,241	\$ 471,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,708,258

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 713,577
2 nd Fiscal Year	1,069,220
3 rd Fiscal Year	1,046,215
4 th Fiscal Year	816,845
5 th Fiscal Year	62,402
Thereafter	0
Total	\$ 3,708,258

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00033416%
Employer's proportionate share at MD 0.00035170%

Employer's proportionate share of system NPL/(A) at prior MD \$ 57,802
Employer's proportionate share of system NPL/(A) at MD \$ 76,753

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 113,972
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,543

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,508
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (444)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,543

Employer's Total Pension Expense/(Income) \$ 30,607

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,378	\$ 0
Changes of assumptions	\$ 4,119	\$ 144
Net difference between projected and actual earnings on investments	\$ 9,025	\$ 0
Changes in proportionate share	\$ 24,480	\$ 10,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,316	\$ 165
Total (prior to post-MD contributions)	\$ 93,318	\$ 10,390
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,928

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,767
2 nd Fiscal Year	24,384
3 rd Fiscal Year	24,459
4 th Fiscal Year	13,746
5 th Fiscal Year	2,572
Thereafter	0
Total	\$ 82,928

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00374836%
Employer's proportionate share at MD 0.00509913%

Employer's proportionate share of system NPL/(A) at prior MD \$ 648,377
Employer's proportionate share of system NPL/(A) at MD \$ 1,112,806

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,652,424
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 660,310

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 253,845
- 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) \$ (13,211)

Employer's Total Pension Expense/(Income) \$ 233,647

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,977	\$ 0
Changes of assumptions	\$ 59,721	\$ 2,092
Net difference between projected and actual earnings on investments	\$ 130,851	\$ 0
Changes in proportionate share	\$ 158,769	\$ 89,718
Differences between employer contributions and employer's proportionate share of system contributions	\$ 636	\$ 41,601
Total (prior to post-MD contributions)	\$ 398,954	\$ 133,411
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 265,543

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,613
2 nd Fiscal Year	64,165
3 rd Fiscal Year	82,290
4 th Fiscal Year	72,969
5 th Fiscal Year	9,505
Thereafter	0
Total	\$ 265,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00058578%

Employer's proportionate share at MD 0.00074330%

Employer's proportionate share of system NPL/(A) at prior MD \$ 101,326

Employer's proportionate share of system NPL/(A) at MD \$ 162,214

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 240,874

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 96,253

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,003

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (538)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,037)

Employer's Total Pension Expense/(Income) \$ 30,428

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,139	\$ 0
Changes of assumptions	\$ 8,705	\$ 305
Net difference between projected and actual earnings on investments	\$ 19,074	\$ 0
Changes in proportionate share	\$ 19,170	\$ 15,089
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 14,884
Total (prior to post-MD contributions)	\$ 54,088	\$ 30,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,810

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 409
2 nd Fiscal Year	4,651
3 rd Fiscal Year	9,128
4 th Fiscal Year	8,755
5 th Fiscal Year	868
Thereafter	0
Total	\$ 23,810

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00110119%

Employer's proportionate share at MD 0.00145122%

Employer's proportionate share of system NPL/(A) at prior MD \$ 190,479

Employer's proportionate share of system NPL/(A) at MD \$ 316,706

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 470,282

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 187,925

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 72,245

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,545
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,659)

Employer's Total Pension Expense/(Income) \$ 72,131

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,939	\$ 0
Changes of assumptions	\$ 16,997	\$ 596
Net difference between projected and actual earnings on investments	\$ 37,241	\$ 0
Changes in proportionate share	\$ 41,733	\$ 25,227
Differences between employer contributions and employer's proportionate share of system contributions	\$ 587	\$ 10,197
Total (prior to post-MD contributions)	\$ 110,497	\$ 36,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,477

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,681
2 nd Fiscal Year	19,463
3 rd Fiscal Year	18,553
4 th Fiscal Year	19,203
5 th Fiscal Year	2,576
Thereafter	0
Total	\$ 74,477

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09124040%
Employer's proportionate share at MD	0.07780601%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,782,404
Employer's proportionate share of system NPL/(A) at MD	\$ 16,979,948
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,213,820
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,075,464
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,873,334
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (814,638)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 622,688
Employer's Total Pension Expense/(Income)	\$ 3,681,384

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 747,323	\$ 0
Changes of assumptions	\$ 911,260	\$ 31,929
Net difference between projected and actual earnings on investments	\$ 1,996,621	\$ 0
Changes in proportionate share	\$ 407,974	\$ 2,408,184
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,795,568	\$ 90,046
Total (prior to post-MD contributions)	\$ 6,858,746	\$ 2,530,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,328,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 759,774
2 nd Fiscal Year	1,164,042
3 rd Fiscal Year	1,320,788
4 th Fiscal Year	988,768
5 th Fiscal Year	95,216
Thereafter	0
Total	\$ 4,328,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04139676%
Employer's proportionate share at MD 0.03627490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,160,648
Employer's proportionate share of system NPL/(A) at MD \$ 7,916,431

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,755,246
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,697,406

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,805,835
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,646
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,412)

Employer's Total Pension Expense/(Income) \$ 1,817,069

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 348,419	\$ 0
Changes of assumptions	\$ 424,850	\$ 14,886
Net difference between projected and actual earnings on investments	\$ 930,869	\$ 0
Changes in proportionate share	\$ 760,033	\$ 754,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,784	\$ 175,076
Total (prior to post-MD contributions)	\$ 2,511,955	\$ 944,587
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,567,368

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 365,251
2 nd Fiscal Year	550,436
3 rd Fiscal Year	485,359
4 th Fiscal Year	205,211
5 th Fiscal Year	(38,889)
Thereafter	0
Total	\$ 1,567,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00043884%
Employer's proportionate share at MD 0.00039523%

Employer's proportionate share of system NPL/(A) at prior MD \$ 75,909
Employer's proportionate share of system NPL/(A) at MD \$ 86,253

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 128,078
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 51,180

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,675
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,539)
 - 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) \$ 15,074

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,796	\$ 0
Changes of assumptions	\$ 4,629	\$ 162
Net difference between projected and actual earnings on investments	\$ 10,142	\$ 0
Changes in proportionate share	\$ 5,268	\$ 8,057
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,311	\$ 23
Total (prior to post-MD contributions)	\$ 26,146	\$ 8,242
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,904

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,887
2 nd Fiscal Year	5,956
3 rd Fiscal Year	5,302
4 th Fiscal Year	2,936
5 th Fiscal Year	(176)
Thereafter	0
Total	\$ 17,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00013189%
Employer's proportionate share at MD 0.00021105%

Employer's proportionate share of system NPL/(A) at prior MD \$ 22,814
Employer's proportionate share of system NPL/(A) at MD \$ 46,058

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 68,393
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 27,330

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,506
- 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) \$ (275)

Employer's Total Pension Expense/(Income) \$ 15,256

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,027	\$ 0
Changes of assumptions	\$ 2,472	\$ 87
Net difference between projected and actual earnings on investments	\$ 5,416	\$ 0
Changes in proportionate share	\$ 17,627	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 633	\$ 2,913
Total (prior to post-MD contributions)	\$ 28,175	\$ 3,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,175

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 st Fiscal Year	\$ 6,898
2 nd Fiscal Year	7,482
3 rd Fiscal Year	6,414
4 th Fiscal Year	3,867
5 th Fiscal Year	515
Thereafter	0
Total	\$ 25,175

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00201663%

Employer's proportionate share at MD 0.00135823%

Employer's proportionate share of system NPL/(A) at prior MD \$ 348,829

Employer's proportionate share of system NPL/(A) at MD \$ 296,413

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 440,148

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 175,884

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 67,615

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,258)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 244

Employer's Total Pension Expense/(Income) \$ 48,601

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,046	\$ 0
Changes of assumptions	\$ 15,908	\$ 557
Net difference between projected and actual earnings on investments	\$ 34,854	\$ 0
Changes in proportionate share	\$ 19,200	\$ 99,700
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,035	\$ 6,291
Total (prior to post-MD contributions)	\$ 90,043	\$ 106,548
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (16,505)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,827)
2 nd Fiscal Year	1,896
3 rd Fiscal Year	(5,859)
4 th Fiscal Year	(5,993)
5 th Fiscal Year	(4,723)
Thereafter	0
Total	\$ (16,505)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00080998%
Employer's proportionate share at MD 0.00060422%

Employer's proportionate share of system NPL/(A) at prior MD \$ 140,107
Employer's proportionate share of system NPL/(A) at MD \$ 131,862

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 195,804
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 78,243

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 30,079
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,360)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,900)

Employer's Total Pension Expense/(Income) \$ 23,819

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,804	\$ 0
Changes of assumptions	\$ 7,077	\$ 248
Net difference between projected and actual earnings on investments	\$ 15,505	\$ 0
Changes in proportionate share	\$ 10,741	\$ 25,833
Differences between employer contributions and employer's proportionate share of system contributions	\$ 175	\$ 10,628
Total (prior to post-MD contributions)	\$ 39,302	\$ 36,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,593

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 371
2 nd Fiscal Year	2,831
3 rd Fiscal Year	2,668
4 th Fiscal Year	(1,262)
5 th Fiscal Year	(2,016)
Thereafter	0
Total	\$ 2,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00605626%
Employer's proportionate share at MD 0.00450603%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,047,588
Employer's proportionate share of system NPL/(A) at MD \$ 983,371

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,460,224
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 583,507

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 224,319
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,544)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,020

Employer's Total Pension Expense/(Income) \$ 206,795

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 43,280	\$ 0
Changes of assumptions	\$ 52,774	\$ 1,849
Net difference between projected and actual earnings on investments	\$ 115,632	\$ 0
Changes in proportionate share	\$ 93,478	\$ 195,382
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35,110	\$ 22,126
Total (prior to post-MD contributions)	\$ 340,274	\$ 219,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 120,917

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 34,013
2 nd Fiscal Year	50,707
3 rd Fiscal Year	41,865
4 th Fiscal Year	5,378
5 th Fiscal Year	(11,047)
Thereafter	0
Total	\$ 120,917

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00166375%
Employer's proportionate share at MD 0.00127090%

Employer's proportionate share of system NPL/(A) at prior MD \$ 287,789
Employer's proportionate share of system NPL/(A) at MD \$ 277,354

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 411,848
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 164,575

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,268
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,650
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,603)

Employer's Total Pension Expense/(Income) \$ 53,315

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,207	\$ 0
Changes of assumptions	\$ 14,885	\$ 522
Net difference between projected and actual earnings on investments	\$ 32,613	\$ 0
Changes in proportionate share	\$ 18,483	\$ 46,200
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 30,835
Total (prior to post-MD contributions)	\$ 78,188	\$ 77,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 631

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,673
2 nd Fiscal Year	3,400
3 rd Fiscal Year	(189)
4 th Fiscal Year	(2,507)
5 th Fiscal Year	(3,746)
Thereafter	0
Total	\$ 631

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00902696%

Employer's proportionate share at MD 0.00939507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,561,448

Employer's proportionate share of system NPL/(A) at MD \$ 2,050,327

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,044,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,216,612

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 467,705

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,369)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,290

Employer's Total Pension Expense/(Income) \$ 466,626

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 90,239	\$ 0
Changes of assumptions	\$ 110,035	\$ 3,855
Net difference between projected and actual earnings on investments	\$ 241,092	\$ 0
Changes in proportionate share	\$ 58,571	\$ 65,048
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,332	\$ 9,641
Total (prior to post-MD contributions)	\$ 537,269	\$ 78,544
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 458,725

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 98,082
2 nd Fiscal Year	128,245
3 rd Fiscal Year	133,696
4 th Fiscal Year	94,461
5 th Fiscal Year	4,240
Thereafter	0
Total	\$ 458,725

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02044804%

Employer's proportionate share at MD 0.01929176%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,537,021

Employer's proportionate share of system NPL/(A) at MD \$ 4,210,126

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,251,689

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,498,180

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 960,381

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 93,886
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,049

Employer's Total Pension Expense/(Income) \$ 1,081,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,296	\$ 0
Changes of assumptions	\$ 225,944	\$ 7,917
Net difference between projected and actual earnings on investments	\$ 495,056	\$ 0
Changes in proportionate share	\$ 255,341	\$ 135,909
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,744	\$ 21,443
Total (prior to post-MD contributions)	\$ 1,206,381	\$ 165,269
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,041,112

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 300,127
2 nd Fiscal Year	327,224
3 rd Fiscal Year	265,593
4 th Fiscal Year	153,011
5 th Fiscal Year	(4,841)
Thereafter	0
Total	\$ 1,041,112

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00028910%
Employer's proportionate share at MD 0.00109056%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,007
Employer's proportionate share of system NPL/(A) at MD \$ 237,998

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 353,407
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 141,222

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,290
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,024
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,701

Employer's Total Pension Expense/(Income) \$ 79,015

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,475	\$ 0
Changes of assumptions	\$ 12,773	\$ 448
Net difference between projected and actual earnings on investments	\$ 27,985	\$ 0
Changes in proportionate share	\$ 96,524	\$ 29,682
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,518	\$ 0
Total (prior to post-MD contributions)	\$ 161,275	\$ 30,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 131,145

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,654
2 nd Fiscal Year	31,930
3 rd Fiscal Year	30,624
4 th Fiscal Year	31,023
5 th Fiscal Year	6,915
Thereafter	0
Total	\$ 131,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00590571%

Employer's proportionate share at MD 0.00425388%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,021,546

Employer's proportionate share of system NPL/(A) at MD \$ 928,343

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,378,513

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 550,855

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 211,766

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,109)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,932)

Employer's Total Pension Expense/(Income) \$ 156,725

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 40,858	\$ 0
Changes of assumptions	\$ 49,821	\$ 1,746
Net difference between projected and actual earnings on investments	\$ 109,161	\$ 0
Changes in proportionate share	\$ 19,685	\$ 208,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,073	\$ 18,291
Total (prior to post-MD contributions)	\$ 227,598	\$ 228,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,011)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,140)
2 nd Fiscal Year	15,357
3 rd Fiscal Year	4,834
4 th Fiscal Year	(6,813)
5 th Fiscal Year	(12,248)
Thereafter	0
Total	\$ (1,011)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.65675392%
Employer's proportionate share at MD 0.53989432%

Employer's proportionate share of system NPL/(A) at prior MD \$ 113,602,700
Employer's proportionate share of system NPL/(A) at MD \$ 117,823,511

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 174,958,182
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,913,440

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,876,983
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,899,413)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,894,172

Employer's Total Pension Expense/(Income) \$ 28,871,742

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,185,660	\$ 0
Changes of assumptions	\$ 6,323,215	\$ 221,552
Net difference between projected and actual earnings on investments	\$ 13,854,514	\$ 0
Changes in proportionate share	\$ 914,432	\$ 14,840,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,137,143	\$ 2,268,457
Total (prior to post-MD contributions)	\$ 52,414,964	\$ 17,330,047
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,084,917

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,425,803
2 nd Fiscal Year	9,691,393
3 rd Fiscal Year	9,334,783
4 th Fiscal Year	7,658,901
5 th Fiscal Year	974,037
Thereafter	0
Total	\$ 35,084,917

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02228429%
Employer's proportionate share at MD 0.02066714%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,854,648
Employer's proportionate share of system NPL/(A) at MD \$ 4,510,281

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,697,395
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,676,285

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,028,850
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 89,808
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,682)

Employer's Total Pension Expense/(Income) \$ 1,086,976

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 198,507	\$ 0
Changes of assumptions	\$ 242,053	\$ 8,481
Net difference between projected and actual earnings on investments	\$ 530,350	\$ 0
Changes in proportionate share	\$ 469,047	\$ 201,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,190	\$ 178,183
Total (prior to post-MD contributions)	\$ 1,471,147	\$ 387,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,083,287

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 298,916
2 nd Fiscal Year	371,846
3 rd Fiscal Year	295,717
4 th Fiscal Year	133,741
5 th Fiscal Year	(16,935)
Thereafter	0
Total	\$ 1,083,287

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09948634%
Employer's proportionate share at MD	0.09685896%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 17,208,754
Employer's proportionate share of system NPL/(A) at MD	\$ 21,137,957
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 31,388,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,542,720
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,821,826
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (173,487)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (266,248)
Employer's Total Pension Expense/(Income)	\$ 4,382,091

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 930,326	\$ 0
Changes of assumptions	\$ 1,134,407	\$ 39,747
Net difference between projected and actual earnings on investments	\$ 2,485,549	\$ 0
Changes in proportionate share	\$ 532,226	\$ 581,061
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,307	\$ 894,568
Total (prior to post-MD contributions)	\$ 5,096,815	\$ 1,515,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,581,439

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 st Fiscal Year	\$ 705,570
2 nd Fiscal Year	1,101,455
3 rd Fiscal Year	1,113,151
4 th Fiscal Year	699,325
5 th Fiscal Year	(38,062)
Thereafter	0
Total	\$ 3,581,439

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02242230%
Employer's proportionate share at MD	0.02384254%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,878,521
Employer's proportionate share of system NPL/(A) at MD	\$ 5,203,262
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,726,415
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,087,482
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,186,928
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (95,345)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 50,035
Employer's Total Pension Expense/(Income)	\$ 1,141,618

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 229,006	\$ 0
Changes of assumptions	\$ 279,243	\$ 9,784
Net difference between projected and actual earnings on investments	\$ 611,836	\$ 0
Changes in proportionate share	\$ 166,935	\$ 266,341
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,905	\$ 0
Total (prior to post-MD contributions)	\$ 1,418,925	\$ 276,125
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,142,800

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 222,961
2 nd Fiscal Year	320,373
3 rd Fiscal Year	320,562
4 th Fiscal Year	259,106
5 th Fiscal Year	19,799
Thereafter	0
Total	\$ 1,142,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.14322567%

Employer's proportionate share at MD 0.14600027%

Employer's proportionate share of system NPL/(A) at prior MD \$ 24,774,611

Employer's proportionate share of system NPL/(A) at MD \$ 31,862,281

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 47,312,855

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 18,906,258

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,268,176

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (169,608)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (297,262)

Employer's Total Pension Expense/(Income) \$ 6,801,306

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,402,326	\$ 0
Changes of assumptions	\$ 1,709,948	\$ 59,913
Net difference between projected and actual earnings on investments	\$ 3,746,590	\$ 0
Changes in proportionate share	\$ 454,653	\$ 619,074
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 835,926
Total (prior to post-MD contributions)	\$ 7,313,517	\$ 1,514,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,798,604

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,093,409
2 nd Fiscal Year	1,659,184
3 rd Fiscal Year	1,753,121
4 th Fiscal Year	1,274,588
5 th Fiscal Year	18,301
Thereafter	0
Total	\$ 5,798,604

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02539118%
Employer's proportionate share at MD 0.02362508%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,392,066
Employer's proportionate share of system NPL/(A) at MD \$ 5,155,805

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,655,945
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,059,322

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,176,102
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (616,863)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,519)

Employer's Total Pension Expense/(Income) \$ 536,720

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 226,918	\$ 0
Changes of assumptions	\$ 276,696	\$ 9,695
Net difference between projected and actual earnings on investments	\$ 606,256	\$ 0
Changes in proportionate share	\$ 1,119,145	\$ 2,184,407
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,019	\$ 200,043
Total (prior to post-MD contributions)	\$ 2,273,034	\$ 2,394,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121,111)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (383,463)
2 nd Fiscal Year	(301,753)
3 rd Fiscal Year	377,231
4 th Fiscal Year	204,234
5 th Fiscal Year	(17,360)
Thereafter	0
Total	\$ (121,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12499561%
Employer's proportionate share at MD	0.12622398%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 21,621,247
Employer's proportionate share of system NPL/(A) at MD	\$ 27,546,414
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 40,904,150
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 16,345,333
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,283,674
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 234,896
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (204,802)
Employer's Total Pension Expense/(Income)	\$ 6,313,768

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,212,375	\$ 0
Changes of assumptions	\$ 1,478,329	\$ 51,798
Net difference between projected and actual earnings on investments	\$ 3,239,100	\$ 0
Changes in proportionate share	\$ 718,121	\$ 154,497
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,461	\$ 1,214,554
Total (prior to post-MD contributions)	\$ 6,776,386	\$ 1,420,849
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,355,537

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 st Fiscal Year	\$ 1,278,468
2 nd Fiscal Year	1,695,248
3 rd Fiscal Year	1,473,904
4 th Fiscal Year	943,081
5 th Fiscal Year	(35,163)
Thereafter	0
Total	\$ 5,355,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04192586%
Employer's proportionate share at MD	0.02683160%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,252,170
Employer's proportionate share of system NPL/(A) at MD	\$ 5,855,578
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,695,050
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,474,549
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,335,729
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (395,702)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 455,309
Employer's Total Pension Expense/(Income)	\$ 1,395,336

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 257,716	\$ 0
Changes of assumptions	\$ 314,250	\$ 11,011
Net difference between projected and actual earnings on investments	\$ 688,540	\$ 0
Changes in proportionate share	\$ 363,580	\$ 1,875,185
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,831,210	\$ 101,160
Total (prior to post-MD contributions)	\$ 3,455,296	\$ 1,987,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,467,940

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 358,964
2 nd Fiscal Year	443,984
3 rd Fiscal Year	416,086
4 th Fiscal Year	247,096
5 th Fiscal Year	1,810
Thereafter	0
Total	\$ 1,467,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01515091%

Employer's proportionate share at MD 0.01364964%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,620,745

Employer's proportionate share of system NPL/(A) at MD \$ 2,978,821

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,423,303

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,767,556

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 679,505

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (280,252)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 476,922

Employer's Total Pension Expense/(Income) \$ 876,175

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,104	\$ 0
Changes of assumptions	\$ 159,864	\$ 5,601
Net difference between projected and actual earnings on investments	\$ 350,271	\$ 0
Changes in proportionate share	\$ 9,895	\$ 726,473
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,570,662	\$ 0
Total (prior to post-MD contributions)	\$ 2,221,796	\$ 732,074
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,489,722

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 370,866
2 nd Fiscal Year	421,663
3 rd Fiscal Year	473,227
4 th Fiscal Year	211,680
5 th Fiscal Year	12,285
Thereafter	0
Total	\$ 1,489,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05098787%
Employer's proportionate share at MD	0.04690340%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,819,680
Employer's proportionate share of system NPL/(A) at MD	\$ 10,235,935
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,199,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,073,741
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,334,942
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (25,152)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (82,652)
Employer's Total Pension Expense/(Income)	\$ 2,227,138

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 450,505	\$ 0
Changes of assumptions	\$ 549,330	\$ 19,247
Net difference between projected and actual earnings on investments	\$ 1,203,613	\$ 0
Changes in proportionate share	\$ 496,231	\$ 571,759
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,542	\$ 315,903
Total (prior to post-MD contributions)	\$ 2,720,221	\$ 906,909
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,813,312

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 403,047
2 nd Fiscal Year	591,661
3 rd Fiscal Year	564,609
4 th Fiscal Year	291,430
5 th Fiscal Year	(37,435)
Thereafter	0
Total	\$ 1,813,312

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00091476%

Employer's proportionate share at MD 0.00180490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 158,232

Employer's proportionate share of system NPL/(A) at MD \$ 393,891

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 584,896

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 233,725

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,851

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,193
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,455

Employer's Total Pension Expense/(Income) \$ 101,499

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,336	\$ 0
Changes of assumptions	\$ 21,139	\$ 741
Net difference between projected and actual earnings on investments	\$ 46,316	\$ 0
Changes in proportionate share	\$ 114,378	\$ 58,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,626	\$ 12,696
Total (prior to post-MD contributions)	\$ 206,795	\$ 71,962
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 134,833

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 30,383
2 nd Fiscal Year	31,001
3 rd Fiscal Year	31,399
4 th Fiscal Year	35,273
5 th Fiscal Year	6,779
Thereafter	0
Total	\$ 134,833

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00323775%

Employer's proportionate share at MD 0.00276066%

Employer's proportionate share of system NPL/(A) at prior MD \$ 560,053

Employer's proportionate share of system NPL/(A) at MD \$ 602,471

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 894,620

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 357,491

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 137,431

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,370)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (48,031)

Employer's Total Pension Expense/(Income) \$ 57,030

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,516	\$ 0
Changes of assumptions	\$ 32,333	\$ 1,133
Net difference between projected and actual earnings on investments	\$ 70,843	\$ 0
Changes in proportionate share	\$ 15,710	\$ 81,845
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 113,935
Total (prior to post-MD contributions)	\$ 145,402	\$ 196,913
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (51,511)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (34,992)
2 nd Fiscal Year	(10,451)
3 rd Fiscal Year	2,084
4 th Fiscal Year	(1,202)
5 th Fiscal Year	(6,951)
Thereafter	0
Total	\$ (51,511)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03459219%
Employer's proportionate share at MD 0.03906669%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,983,620
Employer's proportionate share of system NPL/(A) at MD \$ 8,525,695

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,659,954
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,058,928

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,944,815
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,148
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 49,422

Employer's Total Pension Expense/(Income) \$ 2,038,385

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 375,234	\$ 0
Changes of assumptions	\$ 457,547	\$ 16,032
Net difference between projected and actual earnings on investments	\$ 1,002,511	\$ 0
Changes in proportionate share	\$ 632,724	\$ 170,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,315	\$ 73,671
Total (prior to post-MD contributions)	\$ 2,599,331	\$ 260,419
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,338,912

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 st Fiscal Year	\$ 520,965
2 nd Fiscal Year	653,795
3 rd Fiscal Year	655,031
4 th Fiscal Year	469,696
5 th Fiscal Year	39,426
Thereafter	0
Total	\$ 2,338,912

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01439042%
Employer's proportionate share at MD	0.01490979%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,489,198
Employer's proportionate share of system NPL/(A) at MD	\$ 3,253,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,831,667
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,930,738
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 742,238
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (163,855)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 66,076
Employer's Total Pension Expense/(Income)	\$ 644,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 143,208	\$ 0
Changes of assumptions	\$ 174,623	\$ 6,118
Net difference between projected and actual earnings on investments	\$ 382,608	\$ 0
Changes in proportionate share	\$ 61,047	\$ 236,328
Differences between employer contributions and employer's proportionate share of system contributions	\$ 118,740	\$ 1,937
Total (prior to post-MD contributions)	\$ 880,226	\$ 244,383
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 635,843

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 100,803
2 nd Fiscal Year	187,392
3 rd Fiscal Year	193,779
4 th Fiscal Year	146,737
5 th Fiscal Year	7,131
Thereafter	0
Total	\$ 635,843

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	0
Employer's Total Pension Expense/(Income)	\$	0

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 257

Employer's Total Pension Expense/(Income) \$ 257

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 184	\$ 0
Total (prior to post-MD contributions)	\$ 184	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 184

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61
2 nd Fiscal Year	61
3 rd Fiscal Year	32
4 th Fiscal Year	23
5 th Fiscal Year	7
Thereafter	0
Total	\$ 184

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00345138%
Employer's proportionate share at MD 0.00316387%

Employer's proportionate share of system NPL/(A) at prior MD \$ 597,006
Employer's proportionate share of system NPL/(A) at MD \$ 690,465

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,025,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 409,704

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,504
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,408)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,965)

Employer's Total Pension Expense/(Income) \$ 138,131

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,389	\$ 0
Changes of assumptions	\$ 37,055	\$ 1,298
Net difference between projected and actual earnings on investments	\$ 81,190	\$ 0
Changes in proportionate share	\$ 76,310	\$ 106,316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,938	\$ 33,249
Total (prior to post-MD contributions)	\$ 231,882	\$ 140,863
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 91,019

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,118
2 nd Fiscal Year	43,981
3 rd Fiscal Year	23,364
4 th Fiscal Year	13,707
5 th Fiscal Year	(3,152)
Thereafter	0
Total	\$ 91,019

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00311628%
Employer's proportionate share at MD 0.00286429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 539,042
Employer's proportionate share of system NPL/(A) at MD \$ 625,087

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 928,202
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 370,910

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 142,590
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,100)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,536)

Employer's Total Pension Expense/(Income) \$ 126,954

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,511	\$ 0
Changes of assumptions	\$ 33,546	\$ 1,175
Net difference between projected and actual earnings on investments	\$ 73,502	\$ 0
Changes in proportionate share	\$ 41,566	\$ 48,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 306	\$ 26,665
Total (prior to post-MD contributions)	\$ 176,431	\$ 76,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 100,253

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,034
2 nd Fiscal Year	39,499
3 rd Fiscal Year	27,559
4 th Fiscal Year	16,254
5 th Fiscal Year	(2,093)
Thereafter	0
Total	\$ 100,253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00194198%
Employer's proportionate share at MD 0.00228745%

Employer's proportionate share of system NPL/(A) at prior MD \$ 335,916
Employer's proportionate share of system NPL/(A) at MD \$ 499,200

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 741,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 296,213

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,874
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,586
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,212)

Employer's Total Pension Expense/(Income) \$ 115,248

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,971	\$ 0
Changes of assumptions	\$ 26,791	\$ 939
Net difference between projected and actual earnings on investments	\$ 58,699	\$ 0
Changes in proportionate share	\$ 93,468	\$ 25,689
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,231	\$ 14,893
Total (prior to post-MD contributions)	\$ 202,160	\$ 41,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 160,639

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,291
2 nd Fiscal Year	43,898
3 rd Fiscal Year	42,253
4 th Fiscal Year	29,504
5 th Fiscal Year	2,694
Thereafter	0
Total	\$ 160,639

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00647465%
Employer's proportionate share at MD	0.00656581%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,119,959
Employer's proportionate share of system NPL/(A) at MD	\$ 1,432,886
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,127,717
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 850,237
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 326,859
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 337
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 9,231
Employer's Total Pension Expense/(Income)	\$ 336,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 63,064	\$ 0
Changes of assumptions	\$ 76,898	\$ 2,694
Net difference between projected and actual earnings on investments	\$ 168,489	\$ 0
Changes in proportionate share	\$ 51,925	\$ 7,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,032	\$ 7,475
Total (prior to post-MD contributions)	\$ 380,408	\$ 17,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 362,871

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 86,850
2 nd Fiscal Year	110,953
3 rd Fiscal Year	100,552
4 th Fiscal Year	62,970
5 th Fiscal Year	1,546
Thereafter	0
Total	\$ 362,871

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07183965%
Employer's proportionate share at MD	0.07565885%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,426,539
Employer's proportionate share of system NPL/(A) at MD	\$ 16,511,363
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,518,011
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,797,418
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,766,444
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (125,514)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (91,474)
Employer's Total Pension Expense/(Income)	\$ 3,549,456

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 726,700	\$ 0
Changes of assumptions	\$ 886,113	\$ 31,048
Net difference between projected and actual earnings on investments	\$ 1,941,522	\$ 0
Changes in proportionate share	\$ 448,907	\$ 554,408
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,617	\$ 316,629
Total (prior to post-MD contributions)	\$ 4,006,859	\$ 902,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,104,774

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 582,897
2 nd Fiscal Year	851,457
3 rd Fiscal Year	910,566
4 th Fiscal Year	726,295
5 th Fiscal Year	33,558
Thereafter	0
Total	\$ 3,104,774

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01098828%

Employer's proportionate share at MD 0.01213386%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,900,709

Employer's proportionate share of system NPL/(A) at MD \$ 2,648,026

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,932,099

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,571,270

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 604,047

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 31,332
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,969

Employer's Total Pension Expense/(Income) \$ 642,348

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,545	\$ 0
Changes of assumptions	\$ 142,111	\$ 4,979
Net difference between projected and actual earnings on investments	\$ 311,373	\$ 0
Changes in proportionate share	\$ 195,712	\$ 49,315
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,743	\$ 34,492
Total (prior to post-MD contributions)	\$ 788,484	\$ 88,786
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 699,698

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 st Fiscal Year	\$ 167,719
2 nd Fiscal Year	197,113
3 rd Fiscal Year	189,882
4 th Fiscal Year	135,546
5 th Fiscal Year	9,438
Thereafter	0
Total	\$ 699,698

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00193371%

Employer's proportionate share at MD 0.00210098%

Employer's proportionate share of system NPL/(A) at prior MD \$ 334,486

Employer's proportionate share of system NPL/(A) at MD \$ 458,506

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 680,844

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,591

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (48,790)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,702

Employer's Total Pension Expense/(Income) \$ 81,503

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,180	\$ 0
Changes of assumptions	\$ 24,607	\$ 862
Net difference between projected and actual earnings on investments	\$ 53,914	\$ 0
Changes in proportionate share	\$ 19,661	\$ 86,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,952	\$ 5,003
Total (prior to post-MD contributions)	\$ 161,314	\$ 92,013
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 69,301

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,265
2 nd Fiscal Year	20,656
3 rd Fiscal Year	22,980
4 th Fiscal Year	20,950
5 th Fiscal Year	1,449
Thereafter	0
Total	\$ 69,301

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01356959%

Employer's proportionate share at MD 0.01568210%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,347,214

Employer's proportionate share of system NPL/(A) at MD \$ 3,422,374

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,081,942

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,030,748

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 780,685

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,766
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,402

Employer's Total Pension Expense/(Income) \$ 880,853

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 150,626	\$ 0
Changes of assumptions	\$ 183,668	\$ 6,435
Net difference between projected and actual earnings on investments	\$ 402,427	\$ 0
Changes in proportionate share	\$ 365,401	\$ 6,146
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,347	\$ 17,472
Total (prior to post-MD contributions)	\$ 1,127,469	\$ 30,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,097,416

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 273,481
2 nd Fiscal Year	314,793
3 rd Fiscal Year	288,219
4 th Fiscal Year	201,657
5 th Fiscal Year	19,265
Thereafter	0
Total	\$ 1,097,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01142388%

Employer's proportionate share at MD 0.00951771%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,976,058

Employer's proportionate share of system NPL/(A) at MD \$ 2,077,092

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,084,310

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,232,493

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 473,810

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (129,435)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,921

Employer's Total Pension Expense/(Income) \$ 398,296

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,417	\$ 0
Changes of assumptions	\$ 111,471	\$ 3,906
Net difference between projected and actual earnings on investments	\$ 244,239	\$ 0
Changes in proportionate share	\$ 20,083	\$ 297,885
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,521	\$ 0
Total (prior to post-MD contributions)	\$ 548,731	\$ 301,791
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 246,940

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 50,382
2 nd Fiscal Year	84,347
3 rd Fiscal Year	82,162
4 th Fiscal Year	41,870
5 th Fiscal Year	(11,822)
Thereafter	0
Total	\$ 246,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00226385%
Employer's proportionate share at MD 0.00215763%

Employer's proportionate share of system NPL/(A) at prior MD \$ 391,592
Employer's proportionate share of system NPL/(A) at MD \$ 470,869

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 699,202
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 279,402

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 107,411
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,235)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,603

Employer's Total Pension Expense/(Income) \$ 110,779

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,724	\$ 0
Changes of assumptions	\$ 25,270	\$ 885
Net difference between projected and actual earnings on investments	\$ 55,368	\$ 0
Changes in proportionate share	\$ 3,529	\$ 21,478
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,695	\$ 0
Total (prior to post-MD contributions)	\$ 133,586	\$ 22,363
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 111,223

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,141
2 nd Fiscal Year	33,426
3 rd Fiscal Year	30,666
4 th Fiscal Year	20,416
5 th Fiscal Year	574
Thereafter	0
Total	\$ 111,223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00104551%

Employer's proportionate share at MD 0.00096095%

Employer's proportionate share of system NPL/(A) at prior MD \$ 180,848

Employer's proportionate share of system NPL/(A) at MD \$ 209,712

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 311,406

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 124,438

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,838

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,430

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,411

Employer's Total Pension Expense/(Income) \$ 54,679

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,230	\$ 0
Changes of assumptions	\$ 11,255	\$ 394
Net difference between projected and actual earnings on investments	\$ 24,659	\$ 0
Changes in proportionate share	\$ 19,157	\$ 9,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,581	\$ 2,015
Total (prior to post-MD contributions)	\$ 70,882	\$ 12,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,506

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 st Fiscal Year	\$ 16,689
2 nd Fiscal Year	19,592
3 rd Fiscal Year	14,195
4 th Fiscal Year	8,105
5 th Fiscal Year	(75)
Thereafter	0
Total	\$ 58,506

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04830677%
Employer's proportionate share at MD	0.04510013%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,355,914
Employer's proportionate share of system NPL/(A) at MD	\$ 9,842,400
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,615,151
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,840,227
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,245,172
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 11,839
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (142,091)
Employer's Total Pension Expense/(Income)	\$ 2,114,920

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 433,185	\$ 0
Changes of assumptions	\$ 528,210	\$ 18,507
Net difference between projected and actual earnings on investments	\$ 1,157,338	\$ 0
Changes in proportionate share	\$ 390,483	\$ 397,735
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 426,677
Total (prior to post-MD contributions)	\$ 2,509,216	\$ 842,919
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,666,297

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 408,134
2 nd Fiscal Year	540,080
3 rd Fiscal Year	473,777
4 th Fiscal Year	276,339
5 th Fiscal Year	(32,033)
Thereafter	0
Total	\$ 1,666,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01380205%

Employer's proportionate share at MD 0.01088048%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,387,424

Employer's proportionate share of system NPL/(A) at MD \$ 2,374,495

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,525,929

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,408,964

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 541,651

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 92,246
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (104,948)

Employer's Total Pension Expense/(Income) \$ 528,949

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 104,507	\$ 0
Changes of assumptions	\$ 127,432	\$ 4,465
Net difference between projected and actual earnings on investments	\$ 279,210	\$ 0
Changes in proportionate share	\$ 386,203	\$ 343,400
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 284,156
Total (prior to post-MD contributions)	\$ 897,352	\$ 632,021
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 265,331

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 94,729
2 nd Fiscal Year	114,668
3 rd Fiscal Year	87,259
4 th Fiscal Year	(585)
5 th Fiscal Year	(30,741)
Thereafter	0
Total	\$ 265,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03794245%
Employer's proportionate share at MD	0.03450370%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,563,135
Employer's proportionate share of system NPL/(A) at MD	\$ 7,529,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,181,271
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,468,045
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,717,661
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 73,762
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (34,345)
Employer's Total Pension Expense/(Income)	\$ 1,757,078

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 331,406	\$ 0
Changes of assumptions	\$ 404,106	\$ 14,159
Net difference between projected and actual earnings on investments	\$ 885,418	\$ 0
Changes in proportionate share	\$ 658,425	\$ 504,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,729	\$ 207,371
Total (prior to post-MD contributions)	\$ 2,326,084	\$ 725,939
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,600,145

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 425,797
2 nd Fiscal Year	508,963
3 rd Fiscal Year	472,113
4 th Fiscal Year	222,282
5 th Fiscal Year	(29,011)
Thereafter	0
Total	\$ 1,600,145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00346774%
Employer's proportionate share at MD 0.00442804%

Employer's proportionate share of system NPL/(A) at prior MD \$ 599,836
Employer's proportionate share of system NPL/(A) at MD \$ 966,351

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,434,951
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 573,408

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 220,436
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,567
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,601)

Employer's Total Pension Expense/(Income) \$ 237,402

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,531	\$ 0
Changes of assumptions	\$ 51,861	\$ 1,817
Net difference between projected and actual earnings on investments	\$ 113,630	\$ 0
Changes in proportionate share	\$ 136,905	\$ 7,353
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,919	\$ 51,385
Total (prior to post-MD contributions)	\$ 349,846	\$ 60,555
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 289,291

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 67,670
2 nd Fiscal Year	81,655
3 rd Fiscal Year	76,527
4 th Fiscal Year	57,474
5 th Fiscal Year	5,965
Thereafter	0
Total	\$ 289,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054344%
Employer's proportionate share at MD 0.00049946%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,002
Employer's proportionate share of system NPL/(A) at MD \$ 108,999

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 161,855
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 64,677

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,864
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,824)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,587

Employer's Total Pension Expense/(Income) \$ 23,627

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,797	\$ 0
Changes of assumptions	\$ 5,850	\$ 205
Net difference between projected and actual earnings on investments	\$ 12,817	\$ 0
Changes in proportionate share	\$ 3,070	\$ 12,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45,709	\$ 0
Total (prior to post-MD contributions)	\$ 72,243	\$ 12,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,830

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,855
2 nd Fiscal Year	19,481
3 rd Fiscal Year	15,554
4 th Fiscal Year	8,848
5 th Fiscal Year	1,093
Thereafter	0
Total	\$ 59,830

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02015709%
Employer's proportionate share at MD	0.01747973%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,486,694
Employer's proportionate share of system NPL/(A) at MD	\$ 3,814,678
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,664,482
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,263,532
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 870,175
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (80,445)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 12,734
Employer's Total Pension Expense/(Income)	\$ 802,464

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 167,892	\$ 0
Changes of assumptions	\$ 204,722	\$ 7,173
Net difference between projected and actual earnings on investments	\$ 448,557	\$ 0
Changes in proportionate share	\$ 34,405	\$ 333,576
Differences between employer contributions and employer's proportionate share of system contributions	\$ 68,195	\$ 65,251
Total (prior to post-MD contributions)	\$ 923,771	\$ 406,000
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 517,771

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 116,840
2 nd Fiscal Year	177,250
3 rd Fiscal Year	148,659
4 th Fiscal Year	90,751
5 th Fiscal Year	(15,730)
Thereafter	0
Total	\$ 517,771

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00423344%

Employer's proportionate share at MD 0.00623961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 732,284

Employer's proportionate share of system NPL/(A) at MD \$ 1,361,698

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,022,008

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 807,996

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 310,620

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 73,496
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (22,587)

Employer's Total Pension Expense/(Income) \$ 361,529

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,931	\$ 0
Changes of assumptions	\$ 73,078	\$ 2,561
Net difference between projected and actual earnings on investments	\$ 160,118	\$ 0
Changes in proportionate share	\$ 258,911	\$ 23,037
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,479	\$ 66,270
Total (prior to post-MD contributions)	\$ 562,517	\$ 91,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 470,649

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107,456
2 nd Fiscal Year	129,357
3 rd Fiscal Year	121,231
4 th Fiscal Year	98,539
5 th Fiscal Year	14,067
Thereafter	0
Total	\$ 470,649

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00038755%
Employer's proportionate share at MD 0.00131184%

Employer's proportionate share of system NPL/(A) at prior MD \$ 67,037
Employer's proportionate share of system NPL/(A) at MD \$ 286,289

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 425,115
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 169,876

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 65,306
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,509)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,946

Employer's Total Pension Expense/(Income) \$ 50,743

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,600	\$ 0
Changes of assumptions	\$ 15,364	\$ 538
Net difference between projected and actual earnings on investments	\$ 33,664	\$ 0
Changes in proportionate share	\$ 108,641	\$ 109,366
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,917	\$ 14,768
Total (prior to post-MD contributions)	\$ 184,186	\$ 124,672
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,514

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (114)
2 nd Fiscal Year	5,015
3 rd Fiscal Year	17,644
4 th Fiscal Year	30,152
5 th Fiscal Year	6,817
Thereafter	0
Total	\$ 59,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01628331%

Employer's proportionate share at MD 0.01756247%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,816,623

Employer's proportionate share of system NPL/(A) at MD \$ 3,832,735

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,691,295

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,274,246

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 874,294

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 130,293
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 76,405

Employer's Total Pension Expense/(Income) \$ 1,080,992

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,687	\$ 0
Changes of assumptions	\$ 205,691	\$ 7,207
Net difference between projected and actual earnings on investments	\$ 450,680	\$ 0
Changes in proportionate share	\$ 300,226	\$ 33,582
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,272	\$ 0
Total (prior to post-MD contributions)	\$ 1,277,556	\$ 40,789
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,236,767

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 336,611
2 nd Fiscal Year	349,806
3 rd Fiscal Year	319,343
4 th Fiscal Year	213,762
5 th Fiscal Year	17,246
Thereafter	0
Total	\$ 1,236,767

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02117789%

Employer's proportionate share at MD 0.02487271%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,663,268

Employer's proportionate share of system NPL/(A) at MD \$ 5,428,081

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,060,252

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,220,884

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,238,212

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (173,693)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,981

Employer's Total Pension Expense/(Income) \$ 1,072,500

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 238,901	\$ 0
Changes of assumptions	\$ 291,308	\$ 10,207
Net difference between projected and actual earnings on investments	\$ 638,272	\$ 0
Changes in proportionate share	\$ 439,068	\$ 573,967
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,411	\$ 217,218
Total (prior to post-MD contributions)	\$ 1,659,960	\$ 801,392
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 858,568

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 114,491
2 nd Fiscal Year	179,095
3 rd Fiscal Year	273,727
4 th Fiscal Year	268,703
5 th Fiscal Year	22,551
Thereafter	0
Total	\$ 858,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00238058%
Employer's proportionate share at MD 0.00399606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 411,783
Employer's proportionate share of system NPL/(A) at MD \$ 872,078

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,294,963
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 517,468

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 198,932
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,031
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,224

Employer's Total Pension Expense/(Income) \$ 240,187

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,382	\$ 0
Changes of assumptions	\$ 46,802	\$ 1,640
Net difference between projected and actual earnings on investments	\$ 102,545	\$ 0
Changes in proportionate share	\$ 190,817	\$ 73,058
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61,417	\$ 1,632
Total (prior to post-MD contributions)	\$ 439,963	\$ 76,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 363,633

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,001
2 nd Fiscal Year	96,906
3 rd Fiscal Year	94,177
4 th Fiscal Year	79,608
5 th Fiscal Year	13,940
Thereafter	0
Total	\$ 363,633

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00482259%
Employer's proportionate share at MD 0.00513936%

Employer's proportionate share of system NPL/(A) at prior MD \$ 834,193
Employer's proportionate share of system NPL/(A) at MD \$ 1,121,585

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,665,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 665,520

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 255,847
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 44,296
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 360

Employer's Total Pension Expense/(Income) \$ 300,503

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49,363	\$ 0
Changes of assumptions	\$ 60,192	\$ 2,109
Net difference between projected and actual earnings on investments	\$ 131,884	\$ 0
Changes in proportionate share	\$ 115,058	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,488	\$ 7,503
Total (prior to post-MD contributions)	\$ 360,985	\$ 9,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 351,373

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 st Fiscal Year	\$ 92,845
2 nd Fiscal Year	105,813
3 rd Fiscal Year	92,021
4 th Fiscal Year	57,350
5 th Fiscal Year	3,344
Thereafter	0
Total	\$ 351,373

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00267086%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 461,995
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (142,909)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,514)

Employer's Total Pension Expense/(Income) **\$ (148,423)**

	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	\$ 100,430	\$ 507,073
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,749	\$ 32,448
Total (prior to post-MD contributions)	\$ 107,179	\$ 539,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (432,342)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (100,431)
2 nd Fiscal Year	(95,932)
3 rd Fiscal Year	(128,637)
4 th Fiscal Year	(85,438)
5 th Fiscal Year	(21,904)
Thereafter	0
Total	\$ (432,342)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00439664%
Employer's proportionate share at MD 0.00344288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 760,513
Employer's proportionate share of system NPL/(A) at MD \$ 751,355

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,115,700
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 445,835

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 171,393
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,107)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,696)

Employer's Total Pension Expense/(Income) \$ 141,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,069	\$ 0
Changes of assumptions	\$ 40,323	\$ 1,413
Net difference between projected and actual earnings on investments	\$ 88,350	\$ 0
Changes in proportionate share	\$ 17,083	\$ 124,975
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,432	\$ 22,202
Total (prior to post-MD contributions)	\$ 182,257	\$ 148,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,667

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,032
2 nd Fiscal Year	20,148
3 rd Fiscal Year	12,298
4 th Fiscal Year	1,942
5 th Fiscal Year	(7,753)
Thereafter	0
Total	\$ 33,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01260214%

Employer's proportionate share at MD 0.01069165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,179,868

Employer's proportionate share of system NPL/(A) at MD \$ 2,333,286

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,464,737

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,384,512

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 532,251

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,400
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,426)

Employer's Total Pension Expense/(Income) \$ 613,225

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 102,693	\$ 0
Changes of assumptions	\$ 125,220	\$ 4,387
Net difference between projected and actual earnings on investments	\$ 274,364	\$ 0
Changes in proportionate share	\$ 317,693	\$ 229,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,899	\$ 33,871
Total (prior to post-MD contributions)	\$ 829,869	\$ 267,576
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 562,293

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 180,723
2 nd Fiscal Year	209,643
3 rd Fiscal Year	134,193
4 th Fiscal Year	51,161
5 th Fiscal Year	(13,428)
Thereafter	0
Total	\$ 562,293

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02757285%
Employer's proportionate share at MD	0.02601880%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,769,443
Employer's proportionate share of system NPL/(A) at MD	\$ 5,678,197
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,431,654
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,369,296
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,295,266
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,409
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (15,995)
Employer's Total Pension Expense/(Income)	\$ 1,280,680

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 249,909	\$ 0
Changes of assumptions	\$ 304,731	\$ 10,677
Net difference between projected and actual earnings on investments	\$ 667,682	\$ 0
Changes in proportionate share	\$ 226,500	\$ 232,830
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,299	\$ 83,684
Total (prior to post-MD contributions)	\$ 1,461,121	\$ 327,191
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,133,930

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 277,473
2 nd Fiscal Year	388,413
3 rd Fiscal Year	296,863
4 th Fiscal Year	181,727
5 th Fiscal Year	(10,546)
Thereafter	0
Total	\$ 1,133,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05857646%

Employer's proportionate share at MD 0.05811772%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,132,325

Employer's proportionate share of system NPL/(A) at MD \$ 12,683,285

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,833,631

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,525,935

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,893,213

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (83,595)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 245,840

Employer's Total Pension Expense/(Income) \$ 3,055,458

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 558,218	\$ 0
Changes of assumptions	\$ 680,672	\$ 23,849
Net difference between projected and actual earnings on investments	\$ 1,491,390	\$ 0
Changes in proportionate share	\$ 854,797	\$ 548,258
Differences between employer contributions and employer's proportionate share of system contributions	\$ 492,502	\$ 0
Total (prior to post-MD contributions)	\$ 4,077,579	\$ 572,107
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,505,472

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 st Fiscal Year	\$ 830,480
2 nd Fiscal Year	1,020,690
3 rd Fiscal Year	1,045,335
4 th Fiscal Year	595,080
5 th Fiscal Year	13,887
Thereafter	0
Total	\$ 3,505,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00302644%

Employer's proportionate share at MD 0.00209437%

Employer's proportionate share of system NPL/(A) at prior MD \$ 523,502

Employer's proportionate share of system NPL/(A) at MD \$ 457,064

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 678,702

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,210

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,262

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,858)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,552)

Employer's Total Pension Expense/(Income) \$ 64,852

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,116	\$ 0
Changes of assumptions	\$ 24,529	\$ 859
Net difference between projected and actual earnings on investments	\$ 53,745	\$ 0
Changes in proportionate share	\$ 25,099	\$ 126,867
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,483
Total (prior to post-MD contributions)	\$ 123,489	\$ 146,209
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,720)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (12,910)
2 nd Fiscal Year	570
3 rd Fiscal Year	4,054
4 th Fiscal Year	(6,842)
5 th Fiscal Year	(7,592)
Thereafter	0
Total	\$ (22,720)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00775494%
Employer's proportionate share at MD 0.00686317%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,341,419
Employer's proportionate share of system NPL/(A) at MD \$ 1,497,780

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,224,079
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 888,744

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 341,662
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (27,943)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,689

Employer's Total Pension Expense/(Income) \$ 335,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,920	\$ 0
Changes of assumptions	\$ 80,381	\$ 2,816
Net difference between projected and actual earnings on investments	\$ 176,119	\$ 0
Changes in proportionate share	\$ 58,783	\$ 113,858
Differences between employer contributions and employer's proportionate share of system contributions	\$ 44,788	\$ 0
Total (prior to post-MD contributions)	\$ 425,991	\$ 116,674
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 309,317

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 78,060
2 nd Fiscal Year	102,692
3 rd Fiscal Year	88,815
4 th Fiscal Year	44,763
5 th Fiscal Year	(5,013)
Thereafter	0
Total	\$ 309,317

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00375347%

Employer's proportionate share at MD 0.00352459%

Employer's proportionate share of system NPL/(A) at prior MD \$ 649,260

Employer's proportionate share of system NPL/(A) at MD \$ 769,187

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,142,179

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 456,416

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,461

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,795)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,423

Employer's Total Pension Expense/(Income) \$ 195,089

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,854	\$ 0
Changes of assumptions	\$ 41,280	\$ 1,446
Net difference between projected and actual earnings on investments	\$ 90,446	\$ 0
Changes in proportionate share	\$ 21,537	\$ 35,525
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,715	\$ 0
Total (prior to post-MD contributions)	\$ 241,832	\$ 36,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 204,861

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,357
2 nd Fiscal Year	60,564
3 rd Fiscal Year	55,894
4 th Fiscal Year	35,676
5 th Fiscal Year	1,370
Thereafter	0
Total	\$ 204,861

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00325523%
Employer's proportionate share at MD 0.00283345%

Employer's proportionate share of system NPL/(A) at prior MD \$ 563,077
Employer's proportionate share of system NPL/(A) at MD \$ 618,356

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 918,208
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 366,917

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,055
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,430
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,920)

Employer's Total Pension Expense/(Income) \$ 133,565

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,215	\$ 0
Changes of assumptions	\$ 33,185	\$ 1,163
Net difference between projected and actual earnings on investments	\$ 72,711	\$ 0
Changes in proportionate share	\$ 85,195	\$ 62,524
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,621	\$ 31,074
Total (prior to post-MD contributions)	\$ 219,927	\$ 94,761
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 125,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,229
2 nd Fiscal Year	48,637
3 rd Fiscal Year	34,795
4 th Fiscal Year	13,941
5 th Fiscal Year	(3,436)
Thereafter	0
Total	\$ 125,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01300859%
Employer's proportionate share at MD	0.01426541%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,250,175
Employer's proportionate share of system NPL/(A) at MD	\$ 3,113,203
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,622,850
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,847,295

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 710,160
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 120,081
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (18,622)
Employer's Total Pension Expense/(Income)	\$ 811,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 137,019	\$ 0
Changes of assumptions	\$ 167,076	\$ 5,854
Net difference between projected and actual earnings on investments	\$ 366,072	\$ 0
Changes in proportionate share	\$ 309,113	\$ 26,271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,529	\$ 54,081
Total (prior to post-MD contributions)	\$ 982,809	\$ 86,206
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 896,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 216,091
2 nd Fiscal Year	266,123
3 rd Fiscal Year	242,299
4 th Fiscal Year	161,198
5 th Fiscal Year	10,892
Thereafter	0
Total	\$ 896,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00628503%

Employer's proportionate share at MD 0.00609166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,087,160

Employer's proportionate share of system NPL/(A) at MD \$ 1,329,410

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,974,064

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 788,838

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 303,255

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (19,589)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,737

Employer's Total Pension Expense/(Income) \$ 300,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,510	\$ 0
Changes of assumptions	\$ 71,345	\$ 2,500
Net difference between projected and actual earnings on investments	\$ 156,321	\$ 0
Changes in proportionate share	\$ 84,112	\$ 74,390
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,024	\$ 11,902
Total (prior to post-MD contributions)	\$ 407,312	\$ 88,792
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 318,520

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,565
2 nd Fiscal Year	107,907
3 rd Fiscal Year	95,888
4 th Fiscal Year	51,348
5 th Fiscal Year	(1,186)
Thereafter	0
Total	\$ 318,520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05571437%
Employer's proportionate share at MD	0.05259266%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,637,252
Employer's proportionate share of system NPL/(A) at MD	\$ 11,477,527
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,043,180
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,810,469
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,618,164
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (96,818)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 51,090
Employer's Total Pension Expense/(Income)	\$ 2,572,436

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 505,150	\$ 0
Changes of assumptions	\$ 615,963	\$ 21,582
Net difference between projected and actual earnings on investments	\$ 1,349,608	\$ 0
Changes in proportionate share	\$ 453,184	\$ 637,166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100,378	\$ 11,939
Total (prior to post-MD contributions)	\$ 3,024,283	\$ 670,687
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,353,596

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 509,267
2 nd Fiscal Year	716,447
3 rd Fiscal Year	726,489
4 th Fiscal Year	417,229
5 th Fiscal Year	(15,836)
Thereafter	0
Total	\$ 2,353,596

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00328318%
Employer's proportionate share at MD 0.00408251%

Employer's proportionate share of system NPL/(A) at prior MD \$ 567,912
Employer's proportionate share of system NPL/(A) at MD \$ 890,944

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,322,978
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 528,663

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 203,235
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,563)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,310)

Employer's Total Pension Expense/(Income) \$ 184,362

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,212	\$ 0
Changes of assumptions	\$ 47,814	\$ 1,675
Net difference between projected and actual earnings on investments	\$ 104,763	\$ 0
Changes in proportionate share	\$ 130,278	\$ 90,215
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,435	\$ 23,602
Total (prior to post-MD contributions)	\$ 327,502	\$ 115,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 212,010

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,535
2 nd Fiscal Year	46,058
3 rd Fiscal Year	71,470
4 th Fiscal Year	55,969
5 th Fiscal Year	5,978
Thereafter	0
Total	\$ 212,010

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.63238477%
Employer's proportionate share at MD	0.63949089%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 109,387,421
Employer's proportionate share of system NPL/(A) at MD	\$ 139,558,908
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 207,233,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 82,810,665
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 31,835,093
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,815,872
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,760,281)
Employer's Total Pension Expense/(Income)	\$ 31,890,684

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,142,280	\$ 0
Changes of assumptions	\$ 7,489,685	\$ 262,423
Net difference between projected and actual earnings on investments	\$ 16,410,314	\$ 0
Changes in proportionate share	\$ 4,489,872	\$ 13,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,254,431
Total (prior to post-MD contributions)	\$ 34,532,151	\$ 5,530,249
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 29,001,902

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,977,141
2 nd Fiscal Year	8,761,242
3 rd Fiscal Year	7,969,956
4 th Fiscal Year	5,318,153
5 th Fiscal Year	(24,589)
Thereafter	0
Total	\$ 29,001,902

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02883821%
Employer's proportionate share at MD 0.02234842%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,988,320
Employer's proportionate share of system NPL/(A) at MD \$ 4,877,194

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,242,230
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,894,001

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,112,548
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (161,886)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,092

Employer's Total Pension Expense/(Income) \$ 994,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 214,656	\$ 0
Changes of assumptions	\$ 261,744	\$ 9,171
Net difference between projected and actual earnings on investments	\$ 573,495	\$ 0
Changes in proportionate share	\$ 503,415	\$ 947,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100,627	\$ 35,636
Total (prior to post-MD contributions)	\$ 1,653,937	\$ 992,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 661,603

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,571
2 nd Fiscal Year	261,371
3 rd Fiscal Year	261,756
4 th Fiscal Year	58,322
5 th Fiscal Year	(47,418)
Thereafter	0
Total	\$ 661,603

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05731050%

Employer's proportionate share at MD 0.05179907%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,913,344

Employer's proportionate share of system NPL/(A) at MD \$ 11,304,339

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,786,009

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,707,704

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,578,658

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (58,370)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 476,416

Employer's Total Pension Expense/(Income) \$ 2,996,704

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 497,528	\$ 0
Changes of assumptions	\$ 606,668	\$ 21,256
Net difference between projected and actual earnings on investments	\$ 1,329,243	\$ 0
Changes in proportionate share	\$ 375,023	\$ 714,318
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,779,824	\$ 0
Total (prior to post-MD contributions)	\$ 4,588,286	\$ 735,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,852,712

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 960,151
2 nd Fiscal Year	1,141,635
3 rd Fiscal Year	977,685
4 th Fiscal Year	697,791
5 th Fiscal Year	75,450
Thereafter	0
Total	\$ 3,852,712

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00033814%

Employer's proportionate share at MD 0.00022369%

Employer's proportionate share of system NPL/(A) at prior MD \$ 58,490

Employer's proportionate share of system NPL/(A) at MD \$ 48,817

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,489

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,967

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,136

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,405)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,164

Employer's Total Pension Expense/(Income) \$ 10,895

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,149	\$ 0
Changes of assumptions	\$ 2,620	\$ 92
Net difference between projected and actual earnings on investments	\$ 5,740	\$ 0
Changes in proportionate share	\$ 779	\$ 17,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,669	\$ 0
Total (prior to post-MD contributions)	\$ 23,957	\$ 17,764
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,193

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,144
2 nd Fiscal Year	2,792
3 rd Fiscal Year	1,455
4 th Fiscal Year	284
5 th Fiscal Year	(482)
Thereafter	0
Total	\$ 6,193

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00018091%

Employer's proportionate share at MD 0.00193865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 31,293

Employer's proportionate share of system NPL/(A) at MD \$ 423,080

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 628,239

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 251,045

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,510

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,084
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,726)

Employer's Total Pension Expense/(Income) \$ 118,868

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,621	\$ 0
Changes of assumptions	\$ 22,705	\$ 796
Net difference between projected and actual earnings on investments	\$ 49,749	\$ 0
Changes in proportionate share	\$ 289,718	\$ 154,139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 53,070
Total (prior to post-MD contributions)	\$ 380,793	\$ 208,005
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 172,788

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,519
2 nd Fiscal Year	47,775
3 rd Fiscal Year	21,793
4 th Fiscal Year	47,420
5 th Fiscal Year	12,282
Thereafter	0
Total	\$ 172,788

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00803034%

Employer's proportionate share at MD 0.00878231%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,389,057

Employer's proportionate share of system NPL/(A) at MD \$ 1,916,602

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,845,996

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,137,262

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 437,200

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,332)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,866)

Employer's Total Pension Expense/(Income) \$ 421,002

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,354	\$ 0
Changes of assumptions	\$ 102,858	\$ 3,604
Net difference between projected and actual earnings on investments	\$ 225,368	\$ 0
Changes in proportionate share	\$ 89,875	\$ 56,803
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,078	\$ 29,085
Total (prior to post-MD contributions)	\$ 503,533	\$ 89,492
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 414,041

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 85,045
2 nd Fiscal Year	115,941
3 rd Fiscal Year	114,741
4 th Fiscal Year	92,061
5 th Fiscal Year	6,253
Thereafter	0
Total	\$ 414,041

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00493545%
Employer's proportionate share at MD 0.00375688%

Employer's proportionate share of system NPL/(A) at prior MD \$ 853,715
Employer's proportionate share of system NPL/(A) at MD \$ 819,880

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,217,455
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 486,496

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 187,025
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,747)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,897)

Employer's Total Pension Expense/(Income) \$ 148,381

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,085	\$ 0
Changes of assumptions	\$ 44,000	\$ 1,542
Net difference between projected and actual earnings on investments	\$ 96,407	\$ 0
Changes in proportionate share	\$ 19,304	\$ 145,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,827	\$ 13,528
Total (prior to post-MD contributions)	\$ 200,623	\$ 160,666
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,957

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,644
2 nd Fiscal Year	22,151
3 rd Fiscal Year	18,529
4 th Fiscal Year	2,442
5 th Fiscal Year	(8,808)
Thereafter	0
Total	\$ 39,957

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00004865%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,415
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,957)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52

Employer's Total Pension Expense/(Income) **\$ (2,905)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 2,499	\$ 9,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 168	\$ 700
Total (prior to post-MD contributions)	\$ 2,667	\$ 10,334
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (7,667)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,628)
2 nd Fiscal Year	(1,782)
3 rd Fiscal Year	(2,321)
4 th Fiscal Year	(1,538)
5 th Fiscal Year	(398)
Thereafter	0
Total	\$ (7,667)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00157196%
Employer's proportionate share at MD 0.00267671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 271,911
Employer's proportionate share of system NPL/(A) at MD \$ 584,150

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 867,415
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 346,620

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 133,252
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,607
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,153)

Employer's Total Pension Expense/(Income) \$ 130,706

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,710	\$ 0
Changes of assumptions	\$ 31,349	\$ 1,098
Net difference between projected and actual earnings on investments	\$ 68,688	\$ 0
Changes in proportionate share	\$ 137,038	\$ 76,643
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,494	\$ 31,973
Total (prior to post-MD contributions)	\$ 267,279	\$ 109,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 157,565

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,418
2 nd Fiscal Year	36,160
3 rd Fiscal Year	40,226
4 th Fiscal Year	45,000
5 th Fiscal Year	7,761
Thereafter	0
Total	\$ 157,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00308659%
Employer's proportionate share at MD 0.00249468%

Employer's proportionate share of system NPL/(A) at prior MD \$ 533,906
Employer's proportionate share of system NPL/(A) at MD \$ 544,425

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 808,426
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 323,048

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 124,190
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,954)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,933)

Employer's Total Pension Expense/(Income) \$ 109,303

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,961	\$ 0
Changes of assumptions	\$ 29,218	\$ 1,024
Net difference between projected and actual earnings on investments	\$ 64,017	\$ 0
Changes in proportionate share	\$ 72,357	\$ 87,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,318	\$ 32,994
Total (prior to post-MD contributions)	\$ 190,871	\$ 121,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 69,628

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,057
2 nd Fiscal Year	26,180
3 rd Fiscal Year	28,955
4 th Fiscal Year	5,263
5 th Fiscal Year	(5,827)
Thereafter	0
Total	\$ 69,628

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00293393%

Employer's proportionate share at MD 0.00351660%

Employer's proportionate share of system NPL/(A) at prior MD \$ 507,500

Employer's proportionate share of system NPL/(A) at MD \$ 767,443

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,139,590

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 455,381

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,063

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,375

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,832)

Employer's Total Pension Expense/(Income) \$ 182,606

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,777	\$ 0
Changes of assumptions	\$ 41,186	\$ 1,443
Net difference between projected and actual earnings on investments	\$ 90,241	\$ 0
Changes in proportionate share	\$ 113,841	\$ 25,594
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 36,527
Total (prior to post-MD contributions)	\$ 279,045	\$ 63,564
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 215,481

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,586
2 nd Fiscal Year	58,468
3 rd Fiscal Year	64,661
4 th Fiscal Year	44,789
5 th Fiscal Year	3,979
Thereafter	0
Total	\$ 215,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00003450%
Employer's proportionate share at MD 0.00064961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,968
Employer's proportionate share of system NPL/(A) at MD \$ 141,767

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 210,513
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,121

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,339
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,061
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,670)

Employer's Total Pension Expense/(Income) \$ 37,730

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,239	\$ 0
Changes of assumptions	\$ 7,608	\$ 267
Net difference between projected and actual earnings on investments	\$ 16,670	\$ 0
Changes in proportionate share	\$ 86,630	\$ 85,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,089	\$ 15,075
Total (prior to post-MD contributions)	\$ 129,236	\$ 101,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,014

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,664
2 nd Fiscal Year	3,355
3 rd Fiscal Year	(502)
4 th Fiscal Year	15,169
5 th Fiscal Year	4,329
Thereafter	0
Total	\$ 28,014

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00761180%
Employer's proportionate share at MD 0.00804061%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,316,659
Employer's proportionate share of system NPL/(A) at MD \$ 1,754,738

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,605,641
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,041,216

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 400,277
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,343)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,368)

Employer's Total Pension Expense/(Income) \$ 327,566

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,230	\$ 0
Changes of assumptions	\$ 94,171	\$ 3,300
Net difference between projected and actual earnings on investments	\$ 206,334	\$ 0
Changes in proportionate share	\$ 89,421	\$ 149,891
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,748	\$ 47,213
Total (prior to post-MD contributions)	\$ 470,904	\$ 200,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 270,500

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,114
2 nd Fiscal Year	77,032
3 rd Fiscal Year	64,607
4 th Fiscal Year	70,220
5 th Fiscal Year	3,529
Thereafter	0
Total	\$ 270,500

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01563673%

Employer's proportionate share at MD 0.01361046%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,704,780

Employer's proportionate share of system NPL/(A) at MD \$ 2,970,271

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,410,606

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,762,482

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 677,555

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,913
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,654

Employer's Total Pension Expense/(Income) \$ 707,122

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,728	\$ 0
Changes of assumptions	\$ 159,405	\$ 5,585
Net difference between projected and actual earnings on investments	\$ 349,265	\$ 0
Changes in proportionate share	\$ 341,910	\$ 289,359
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47,757	\$ 12,610
Total (prior to post-MD contributions)	\$ 1,029,065	\$ 307,554
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 721,511

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 196,236
2 nd Fiscal Year	234,902
3 rd Fiscal Year	216,550
4 th Fiscal Year	87,523
5 th Fiscal Year	(13,700)
Thereafter	0
Total	\$ 721,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00105279%

Employer's proportionate share at MD 0.00095192%

Employer's proportionate share of system NPL/(A) at prior MD \$ 182,107

Employer's proportionate share of system NPL/(A) at MD \$ 207,742

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 308,479

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 123,269

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,388

▪ 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) \$ 4,450

Employer's Total Pension Expense/(Income) \$ 42,058

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,143	\$ 0
Changes of assumptions	\$ 11,149	\$ 391
Net difference between projected and actual earnings on investments	\$ 24,428	\$ 0
Changes in proportionate share	\$ 674	\$ 32,209
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,178	\$ 0
Total (prior to post-MD contributions)	\$ 55,572	\$ 32,600
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,972

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,601
2 nd Fiscal Year	8,019
3 rd Fiscal Year	5,029
4 th Fiscal Year	4,935
5 th Fiscal Year	(612)
Thereafter	0
Total	\$ 22,972

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00437994%
Employer's proportionate share at MD 0.00481832%

Employer's proportionate share of system NPL/(A) at prior MD \$ 757,625
Employer's proportionate share of system NPL/(A) at MD \$ 1,051,523

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,561,425
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 623,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 239,865
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,483
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,699)

Employer's Total Pension Expense/(Income) \$ 250,649

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,280	\$ 0
Changes of assumptions	\$ 56,432	\$ 1,977
Net difference between projected and actual earnings on investments	\$ 123,645	\$ 0
Changes in proportionate share	\$ 86,845	\$ 39,271
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 88,207
Total (prior to post-MD contributions)	\$ 313,202	\$ 129,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,747

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,088
2 nd Fiscal Year	50,016
3 rd Fiscal Year	42,969
4 th Fiscal Year	41,189
5 th Fiscal Year	1,485
Thereafter	0
Total	\$ 183,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04139332%
Employer's proportionate share at MD	0.04134343%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,160,053
Employer's proportionate share of system NPL/(A) at MD	\$ 9,022,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,397,754
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,353,754
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,058,156
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (135,882)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (57,846)
Employer's Total Pension Expense/(Income)	\$ 1,864,428

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 397,102	\$ 0
Changes of assumptions	\$ 484,212	\$ 16,966
Net difference between projected and actual earnings on investments	\$ 1,060,936	\$ 0
Changes in proportionate share	\$ 113,630	\$ 152,124
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,625	\$ 190,265
Total (prior to post-MD contributions)	\$ 2,069,505	\$ 359,355
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,710,150

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 314,126
2 nd Fiscal Year	539,961
3 rd Fiscal Year	511,513
4 th Fiscal Year	345,091
5 th Fiscal Year	(541)
Thereafter	0
Total	\$ 1,710,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00133918%

Employer's proportionate share at MD 0.00113562%

Employer's proportionate share of system NPL/(A) at prior MD \$ 231,646

Employer's proportionate share of system NPL/(A) at MD \$ 247,831

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 368,009

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,057

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,533

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,522)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,020

Employer's Total Pension Expense/(Income) \$ 49,031

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,908	\$ 0
Changes of assumptions	\$ 13,300	\$ 466
Net difference between projected and actual earnings on investments	\$ 29,142	\$ 0
Changes in proportionate share	\$ 10,649	\$ 28,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,807	\$ 1,097
Total (prior to post-MD contributions)	\$ 68,806	\$ 29,753
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39,053

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,507
2 nd Fiscal Year	14,347
3 rd Fiscal Year	12,081
4 th Fiscal Year	5,470
5 th Fiscal Year	(1,352)
Thereafter	0
Total	\$ 39,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00046837%
Employer's proportionate share at MD	0.00043312%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 81,017
Employer's proportionate share of system NPL/(A) at MD	\$ 94,522
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 140,357
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 56,087
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 21,562
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (13,686)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (9,414)
Employer's Total Pension Expense/(Income)	\$ (1,538)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,160	\$ 0
Changes of assumptions	\$ 5,073	\$ 178
Net difference between projected and actual earnings on investments	\$ 11,115	\$ 0
Changes in proportionate share	\$ 0	\$ 27,381
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 18,802
Total (prior to post-MD contributions)	\$ 20,348	\$ 46,361
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (26,013)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,797)
2 nd Fiscal Year	(9,966)
3 rd Fiscal Year	(1,189)
4 th Fiscal Year	700
5 th Fiscal Year	(762)
Thereafter	0
Total	\$ (26,013)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.22556949%
Employer's proportionate share at MD 0.23199419%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,018,120
Employer's proportionate share of system NPL/(A) at MD \$ 50,629,112

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 75,180,050
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,042,012

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,549,119
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (708,931)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,425,969

Employer's Total Pension Expense/(Income) \$ 13,266,157

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,228,293	\$ 0
Changes of assumptions	\$ 2,717,104	\$ 95,202
Net difference between projected and actual earnings on investments	\$ 5,953,326	\$ 0
Changes in proportionate share	\$ 1,431,151	\$ 3,975,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,935,298	\$ 711,416
Total (prior to post-MD contributions)	\$ 22,265,172	\$ 4,781,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,483,550

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,275,824
2 nd Fiscal Year	5,271,405
3 rd Fiscal Year	5,007,304
4 th Fiscal Year	2,776,570
5 th Fiscal Year	152,447
Thereafter	0
Total	\$ 17,483,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 82

Employer's Total Pension Expense/(Income) \$ 82

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49	\$ 0
Total (prior to post-MD contributions)	\$ 49	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11
2 nd Fiscal Year	11
3 rd Fiscal Year	11
4 th Fiscal Year	11
5 th Fiscal Year	5
Thereafter	0
Total	\$ 49

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00825734%
Employer's proportionate share at MD 0.00635525%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,428,322
Employer's proportionate share of system NPL/(A) at MD \$ 1,386,934

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,059,483
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 822,971

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 316,377
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,052
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,572

Employer's Total Pension Expense/(Income) \$ 340,001

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 61,042	\$ 0
Changes of assumptions	\$ 74,432	\$ 2,608
Net difference between projected and actual earnings on investments	\$ 163,085	\$ 0
Changes in proportionate share	\$ 189,733	\$ 227,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,137	\$ 25,747
Total (prior to post-MD contributions)	\$ 511,429	\$ 255,836
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 255,593

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 96,728
2 nd Fiscal Year	114,375
3 rd Fiscal Year	56,453
4 th Fiscal Year	3,980
5 th Fiscal Year	(15,942)
Thereafter	0
Total	\$ 255,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00010356%
Employer's proportionate share at MD 0.00079700%

Employer's proportionate share of system NPL/(A) at prior MD \$ 17,913
Employer's proportionate share of system NPL/(A) at MD \$ 173,933

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 258,276
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 103,207

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 39,676
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,706
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (397)

Employer's Total Pension Expense/(Income) \$ 59,985

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,655	\$ 0
Changes of assumptions	\$ 9,334	\$ 327
Net difference between projected and actual earnings on investments	\$ 20,452	\$ 0
Changes in proportionate share	\$ 86,667	\$ 2,807
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,075	\$ 12,175
Total (prior to post-MD contributions)	\$ 129,183	\$ 15,309
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 113,874

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,358
2 nd Fiscal Year	30,335
3 rd Fiscal Year	26,878
4 th Fiscal Year	23,306
5 th Fiscal Year	4,997
Thereafter	0
Total	\$ 113,874

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00086836%

Employer's proportionate share at MD 0.00104743%

Employer's proportionate share of system NPL/(A) at prior MD \$ 150,205

Employer's proportionate share of system NPL/(A) at MD \$ 228,585

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 339,430

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 135,637

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,143

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,053)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (629)

Employer's Total Pension Expense/(Income) \$ 41,461

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,061	\$ 0
Changes of assumptions	\$ 12,267	\$ 430
Net difference between projected and actual earnings on investments	\$ 26,879	\$ 0
Changes in proportionate share	\$ 29,331	\$ 5,715
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,445	\$ 3,476
Total (prior to post-MD contributions)	\$ 79,983	\$ 9,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,362

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,181
2 nd Fiscal Year	21,669
3 rd Fiscal Year	19,228
4 th Fiscal Year	13,848
5 th Fiscal Year	1,435
Thereafter	0
Total	\$ 70,362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00394283%
Employer's proportionate share at MD 0.00720218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 682,015
Employer's proportionate share of system NPL/(A) at MD \$ 1,571,763

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,333,939
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 932,644

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 358,538
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 82,387
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,748)

Employer's Total Pension Expense/(Income) \$ 398,177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 69,177	\$ 0
Changes of assumptions	\$ 84,352	\$ 2,956
Net difference between projected and actual earnings on investments	\$ 184,819	\$ 0
Changes in proportionate share	\$ 416,738	\$ 124,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 103,348
Total (prior to post-MD contributions)	\$ 755,086	\$ 231,291
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 523,795

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 113,317
2 nd Fiscal Year	129,875
3 rd Fiscal Year	125,315
4 th Fiscal Year	131,466
5 th Fiscal Year	23,822
Thereafter	0
Total	\$ 523,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08889679%

Employer's proportionate share at MD 0.08880827%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,377,016

Employer's proportionate share of system NPL/(A) at MD \$ 19,381,019

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,779,213

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,500,198

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,421,047

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (150,951)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52,296)

Employer's Total Pension Expense/(Income) \$ 4,217,800

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 852,999	\$ 0
Changes of assumptions	\$ 1,040,118	\$ 36,444
Net difference between projected and actual earnings on investments	\$ 2,278,956	\$ 0
Changes in proportionate share	\$ 640,732	\$ 500,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,412	\$ 333,277
Total (prior to post-MD contributions)	\$ 4,893,217	\$ 870,500
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,022,717

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 st Fiscal Year	\$ 844,531
2 nd Fiscal Year	1,178,252
3 rd Fiscal Year	1,227,830
4 th Fiscal Year	773,885
5 th Fiscal Year	(1,781)
Thereafter	0
Total	\$ 4,022,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00646237%
Employer's proportionate share at MD 0.00597100%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,117,835
Employer's proportionate share of system NPL/(A) at MD \$ 1,303,078

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,934,963
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 773,213

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 297,248
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,606
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (19,844)

Employer's Total Pension Expense/(Income) \$ 316,010

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,351	\$ 0
Changes of assumptions	\$ 69,932	\$ 2,450
Net difference between projected and actual earnings on investments	\$ 153,225	\$ 0
Changes in proportionate share	\$ 158,672	\$ 59,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,716	\$ 63,740
Total (prior to post-MD contributions)	\$ 440,896	\$ 126,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 314,826

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 87,808
2 nd Fiscal Year	105,748
3 rd Fiscal Year	87,715
4 th Fiscal Year	38,693
5 th Fiscal Year	(5,139)
Thereafter	0
Total	\$ 314,826

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00367871%
Employer's proportionate share at MD 0.00297072%

Employer's proportionate share of system NPL/(A) at prior MD \$ 636,329
Employer's proportionate share of system NPL/(A) at MD \$ 648,313

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 962,692
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 384,692

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 147,888
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,461)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,092

Employer's Total Pension Expense/(Income) \$ 126,519

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 28,534	\$ 0
Changes of assumptions	\$ 34,793	\$ 1,219
Net difference between projected and actual earnings on investments	\$ 76,233	\$ 0
Changes in proportionate share	\$ 33,168	\$ 163,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,160	\$ 11,940
Total (prior to post-MD contributions)	\$ 248,888	\$ 176,963
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,925

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,102
2 nd Fiscal Year	21,585
3 rd Fiscal Year	11,492
4 th Fiscal Year	19,754
5 th Fiscal Year	(8)
Thereafter	0
Total	\$ 71,925

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00116284%
Employer's proportionate share at MD 0.00112668%

Employer's proportionate share of system NPL/(A) at prior MD \$ 201,143
Employer's proportionate share of system NPL/(A) at MD \$ 245,880

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 365,112
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 145,899

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,088
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,498)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,836)

Employer's Total Pension Expense/(Income) \$ 47,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,822	\$ 0
Changes of assumptions	\$ 13,196	\$ 462
Net difference between projected and actual earnings on investments	\$ 28,912	\$ 0
Changes in proportionate share	\$ 7,045	\$ 12,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 398	\$ 8,863
Total (prior to post-MD contributions)	\$ 60,373	\$ 21,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38,710

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,134
2 nd Fiscal Year	13,210
3 rd Fiscal Year	10,078
4 th Fiscal Year	7,646
5 th Fiscal Year	(359)
Thereafter	0
Total	\$ 38,710

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00086572%

Employer's proportionate share at MD 0.00077283%

Employer's proportionate share of system NPL/(A) at prior MD \$ 149,749

Employer's proportionate share of system NPL/(A) at MD \$ 168,658

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 250,443

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 100,077

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,473

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,275
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,572)

Employer's Total Pension Expense/(Income) \$ 36,176

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,423	\$ 0
Changes of assumptions	\$ 9,051	\$ 317
Net difference between projected and actual earnings on investments	\$ 19,832	\$ 0
Changes in proportionate share	\$ 30,355	\$ 11,871
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 27,635
Total (prior to post-MD contributions)	\$ 66,661	\$ 39,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,838

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,026
2 nd Fiscal Year	9,607
3 rd Fiscal Year	10,398
4 th Fiscal Year	2,421
5 th Fiscal Year	(1,614)
Thereafter	0
Total	\$ 26,838

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00414018%

Employer's proportionate share at MD 0.00579124%

Employer's proportionate share of system NPL/(A) at prior MD \$ 716,152

Employer's proportionate share of system NPL/(A) at MD \$ 1,263,848

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,876,710

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 749,935

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 288,299

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,330
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (39,758)

Employer's Total Pension Expense/(Income) \$ 307,871

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,625	\$ 0
Changes of assumptions	\$ 67,827	\$ 2,377
Net difference between projected and actual earnings on investments	\$ 148,612	\$ 0
Changes in proportionate share	\$ 235,319	\$ 77,195
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 108,317
Total (prior to post-MD contributions)	\$ 507,383	\$ 187,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 319,494

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 76,208
2 nd Fiscal Year	78,255
3 rd Fiscal Year	76,781
4 th Fiscal Year	77,874
5 th Fiscal Year	10,375
Thereafter	0
Total	\$ 319,494

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00800869%
Employer's proportionate share at MD	0.00811189%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,385,312
Employer's proportionate share of system NPL/(A) at MD	\$ 1,770,293
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,628,740
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,050,447
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 403,826
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (12,488)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (62,658)
Employer's Total Pension Expense/(Income)	\$ 328,680

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,914	\$ 0
Changes of assumptions	\$ 95,006	\$ 3,329
Net difference between projected and actual earnings on investments	\$ 208,164	\$ 0
Changes in proportionate share	\$ 25,068	\$ 12,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 159,092
Total (prior to post-MD contributions)	\$ 406,152	\$ 174,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 231,571

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,111
2 nd Fiscal Year	73,052
3 rd Fiscal Year	77,075
4 th Fiscal Year	55,481
5 th Fiscal Year	(3,148)
Thereafter	0
Total	\$ 231,571

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00351138%
Employer's proportionate share at MD 0.00560197%

Employer's proportionate share of system NPL/(A) at prior MD \$ 607,385
Employer's proportionate share of system NPL/(A) at MD \$ 1,222,543

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,815,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 725,425

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 278,877
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,908
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,655)

Employer's Total Pension Expense/(Income) \$ 337,130

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,807	\$ 0
Changes of assumptions	\$ 65,610	\$ 2,299
Net difference between projected and actual earnings on investments	\$ 143,755	\$ 0
Changes in proportionate share	\$ 355,553	\$ 41,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,083	\$ 60,810
Total (prior to post-MD contributions)	\$ 623,808	\$ 104,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 519,192

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,559
2 nd Fiscal Year	158,626
3 rd Fiscal Year	126,057
4 th Fiscal Year	99,048
5 th Fiscal Year	15,902
Thereafter	0
Total	\$ 519,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00290742%
Employer's proportionate share at MD 0.00369598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 502,914
Employer's proportionate share of system NPL/(A) at MD \$ 806,590

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,197,719
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 478,610

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,993
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,497)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 541

Employer's Total Pension Expense/(Income) \$ 174,037

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,500	\$ 0
Changes of assumptions	\$ 43,287	\$ 1,517
Net difference between projected and actual earnings on investments	\$ 94,845	\$ 0
Changes in proportionate share	\$ 92,687	\$ 69,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,829	\$ 12,865
Total (prior to post-MD contributions)	\$ 275,148	\$ 83,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 191,428

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 st Fiscal Year	\$ 35,526
2 nd Fiscal Year	50,090
3 rd Fiscal Year	50,206
4 th Fiscal Year	49,198
5 th Fiscal Year	6,408
Thereafter	0
Total	\$ 191,428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00059459%

Employer's proportionate share at MD 0.00110223%

Employer's proportionate share of system NPL/(A) at prior MD \$ 102,850

Employer's proportionate share of system NPL/(A) at MD \$ 240,544

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 357,189

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 142,733

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 54,871

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,806
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,346

Employer's Total Pension Expense/(Income) \$ 68,023

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,587	\$ 0
Changes of assumptions	\$ 12,909	\$ 452
Net difference between projected and actual earnings on investments	\$ 28,285	\$ 0
Changes in proportionate share	\$ 78,775	\$ 7,143
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,696	\$ 2,388
Total (prior to post-MD contributions)	\$ 134,252	\$ 9,983
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,269

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32,453
2 nd Fiscal Year	33,354
3 rd Fiscal Year	30,241
4 th Fiscal Year	23,963
5 th Fiscal Year	4,258
Thereafter	0
Total	\$ 124,269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00069363%
Employer's proportionate share at MD 0.00068264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 119,981
Employer's proportionate share of system NPL/(A) at MD \$ 148,976

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 221,216
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 88,398

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,983
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,377)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,473

Employer's Total Pension Expense/(Income) \$ 34,079

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,557	\$ 0
Changes of assumptions	\$ 7,995	\$ 280
Net difference between projected and actual earnings on investments	\$ 17,518	\$ 0
Changes in proportionate share	\$ 0	\$ 7,004
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,134	\$ 0
Total (prior to post-MD contributions)	\$ 49,204	\$ 7,284
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,920

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,723
2 nd Fiscal Year	13,336
3 rd Fiscal Year	11,593
4 th Fiscal Year	7,007
5 th Fiscal Year	262
Thereafter	0
Total	\$ 41,920

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00099728%

Employer's proportionate share at MD 0.00083227%

Employer's proportionate share of system NPL/(A) at prior MD \$ 172,506

Employer's proportionate share of system NPL/(A) at MD \$ 181,630

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 269,705

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 107,775

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,432

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,745)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,946

Employer's Total Pension Expense/(Income) \$ 36,633

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,994	\$ 0
Changes of assumptions	\$ 9,748	\$ 342
Net difference between projected and actual earnings on investments	\$ 21,357	\$ 0
Changes in proportionate share	\$ 0	\$ 33,518
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,987	\$ 0
Total (prior to post-MD contributions)	\$ 61,086	\$ 33,860
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 27,226

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,738
2 nd Fiscal Year	8,499
3 rd Fiscal Year	9,477
4 th Fiscal Year	5,160
5 th Fiscal Year	(648)
Thereafter	0
Total	\$ 27,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00078427%
Employer's proportionate share at MD 0.00194682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 135,660
Employer's proportionate share of system NPL/(A) at MD \$ 424,863

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 630,887
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 252,103

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,916
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 23,572
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,912

Employer's Total Pension Expense/(Income) \$ 126,400

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,699	\$ 0
Changes of assumptions	\$ 22,801	\$ 799
Net difference between projected and actual earnings on investments	\$ 49,958	\$ 0
Changes in proportionate share	\$ 143,396	\$ 25,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,137	\$ 10,679
Total (prior to post-MD contributions)	\$ 257,991	\$ 37,404
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,587

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,939
2 nd Fiscal Year	58,787
3 rd Fiscal Year	52,169
4 th Fiscal Year	46,448
5 th Fiscal Year	9,244
Thereafter	0
Total	\$ 220,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00520814%

Employer's proportionate share at MD 0.00464773%

Employer's proportionate share of system NPL/(A) at prior MD \$ 900,883

Employer's proportionate share of system NPL/(A) at MD \$ 1,014,295

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,506,144

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 601,856

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,373

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 72,784
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,187)

Employer's Total Pension Expense/(Income) \$ 269,970

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,641	\$ 0
Changes of assumptions	\$ 54,434	\$ 1,907
Net difference between projected and actual earnings on investments	\$ 119,268	\$ 0
Changes in proportionate share	\$ 297,107	\$ 94,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,240	\$ 140,930
Total (prior to post-MD contributions)	\$ 516,690	\$ 236,946
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 279,744

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 85,622
2 nd Fiscal Year	90,761
3 rd Fiscal Year	92,394
4 th Fiscal Year	20,666
5 th Fiscal Year	(9,699)
Thereafter	0
Total	\$ 279,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00571166%
Employer's proportionate share at MD 0.00490389%

Employer's proportionate share of system NPL/(A) at prior MD \$ 987,980
Employer's proportionate share of system NPL/(A) at MD \$ 1,070,197

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,589,155
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 635,028

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 244,125
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 128
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,621)

Employer's Total Pension Expense/(Income) \$ 232,632

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,102	\$ 0
Changes of assumptions	\$ 57,434	\$ 2,012
Net difference between projected and actual earnings on investments	\$ 125,841	\$ 0
Changes in proportionate share	\$ 111,683	\$ 111,455
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,433	\$ 39,692
Total (prior to post-MD contributions)	\$ 345,493	\$ 153,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 192,334

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 52,128
2 nd Fiscal Year	77,824
3 rd Fiscal Year	50,067
4 th Fiscal Year	19,272
5 th Fiscal Year	(6,957)
Thereafter	0
Total	\$ 192,334

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01042651%
Employer's proportionate share at MD 0.00820265%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,803,537
Employer's proportionate share of system NPL/(A) at MD \$ 1,790,100

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,658,151
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,062,200

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 408,344
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (22,396)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,330)

Employer's Total Pension Expense/(Income) \$ 373,618

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,786	\$ 0
Changes of assumptions	\$ 96,069	\$ 3,366
Net difference between projected and actual earnings on investments	\$ 210,493	\$ 0
Changes in proportionate share	\$ 168,000	\$ 301,687
Differences between employer contributions and employer's proportionate share of system contributions	\$ 134,376	\$ 92,967
Total (prior to post-MD contributions)	\$ 687,724	\$ 398,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 289,704

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,162
2 nd Fiscal Year	89,224
3 rd Fiscal Year	102,695
4 th Fiscal Year	50,829
5 th Fiscal Year	(7,207)
Thereafter	0
Total	\$ 289,704

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00036910%
Employer's proportionate share at MD 0.00031226%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,845
Employer's proportionate share of system NPL/(A) at MD \$ 68,146

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 101,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 40,436

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 15,545
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,914)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,911

Employer's Total Pension Expense/(Income) \$ 2,542

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,999	\$ 0
Changes of assumptions	\$ 3,657	\$ 128
Net difference between projected and actual earnings on investments	\$ 8,013	\$ 0
Changes in proportionate share	\$ 8,943	\$ 45,048
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,533	\$ 0
Total (prior to post-MD contributions)	\$ 35,145	\$ 45,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,031)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,521)
2 nd Fiscal Year	(8,604)
3 rd Fiscal Year	4,078
4 th Fiscal Year	3,826
5 th Fiscal Year	190
Thereafter	0
Total	\$ (10,031)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00025821%
Employer's proportionate share at MD 0.00027762%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,664
Employer's proportionate share of system NPL/(A) at MD \$ 60,586

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 89,966
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 35,950

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,820
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,406)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (133)

Employer's Total Pension Expense/(Income) \$ 11,281

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,667	\$ 0
Changes of assumptions	\$ 3,251	\$ 114
Net difference between projected and actual earnings on investments	\$ 7,124	\$ 0
Changes in proportionate share	\$ 2,281	\$ 5,774
Differences between employer contributions and employer's proportionate share of system contributions	\$ 120	\$ 874
Total (prior to post-MD contributions)	\$ 15,443	\$ 6,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,681

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 913
2 nd Fiscal Year	2,186
3 rd Fiscal Year	2,772
4 th Fiscal Year	2,652
5 th Fiscal Year	159
Thereafter	0
Total	\$ 8,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (73,194)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,894

Employer's Total Pension Expense/(Income) \$ (71,300)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 135,387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 159	\$ 6,048
Total (prior to post-MD contributions)	\$ 159	\$ 141,435
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (141,276)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (76,103)
2 nd Fiscal Year	(55,678)
3 rd Fiscal Year	(9,495)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (141,276)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00133620%

Employer's proportionate share at MD 0.00254513%

Employer's proportionate share of system NPL/(A) at prior MD \$ 231,131

Employer's proportionate share of system NPL/(A) at MD \$ 555,435

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 824,775

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 329,581

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 126,701

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,847
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,454)

Employer's Total Pension Expense/(Income) \$ 145,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,446	\$ 0
Changes of assumptions	\$ 29,808	\$ 1,044
Net difference between projected and actual earnings on investments	\$ 65,312	\$ 0
Changes in proportionate share	\$ 193,401	\$ 49,837
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,708	\$ 24,937
Total (prior to post-MD contributions)	\$ 320,675	\$ 75,818
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 244,857

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,540
2 nd Fiscal Year	60,106
3 rd Fiscal Year	74,183
4 th Fiscal Year	54,204
5 th Fiscal Year	8,823
Thereafter	0
Total	\$ 244,857

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00066768%
Employer's proportionate share at MD 0.00054193%

Employer's proportionate share of system NPL/(A) at prior MD \$ 115,493
Employer's proportionate share of system NPL/(A) at MD \$ 118,268

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 175,618
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 70,177

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,978
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,355)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,004)

Employer's Total Pension Expense/(Income) \$ 12,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,205	\$ 0
Changes of assumptions	\$ 6,347	\$ 222
Net difference between projected and actual earnings on investments	\$ 13,907	\$ 0
Changes in proportionate share	\$ 11,426	\$ 20,281
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 21,965
Total (prior to post-MD contributions)	\$ 36,885	\$ 42,468
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (5,583)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,226)
2 nd Fiscal Year	(204)
3 rd Fiscal Year	2,085
4 th Fiscal Year	(614)
5 th Fiscal Year	(1,624)
Thereafter	0
Total	\$ (5,583)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.13317554%

Employer's proportionate share at MD 0.13518611%

Employer's proportionate share of system NPL/(A) at prior MD \$ 23,036,179

Employer's proportionate share of system NPL/(A) at MD \$ 29,502,259

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 43,808,418

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 17,505,881

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,729,826

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 817,943
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (310,398)

Employer's Total Pension Expense/(Income) \$ 7,237,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,298,456	\$ 0
Changes of assumptions	\$ 1,583,293	\$ 55,475
Net difference between projected and actual earnings on investments	\$ 3,469,082	\$ 0
Changes in proportionate share	\$ 1,592,997	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 983,855
Total (prior to post-MD contributions)	\$ 7,943,828	\$ 1,039,330
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,904,498

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,796,969
2 nd Fiscal Year	2,111,436
3 rd Fiscal Year	1,819,046
4 th Fiscal Year	1,171,997
5 th Fiscal Year	5,051
Thereafter	0
Total	\$ 6,904,498

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00270176%
Employer's proportionate share at MD 0.00262166%

Employer's proportionate share of system NPL/(A) at prior MD \$ 467,340
Employer's proportionate share of system NPL/(A) at MD \$ 572,136

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 849,575
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 339,491

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,511
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 16,114
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,039)

Employer's Total Pension Expense/(Income) \$ 111,586

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,181	\$ 0
Changes of assumptions	\$ 30,705	\$ 1,076
Net difference between projected and actual earnings on investments	\$ 67,276	\$ 0
Changes in proportionate share	\$ 51,086	\$ 14,862
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 95,775
Total (prior to post-MD contributions)	\$ 174,248	\$ 111,713
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,535

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,158
2 nd Fiscal Year	20,123
3 rd Fiscal Year	24,391
4 th Fiscal Year	11,377
5 th Fiscal Year	(3,514)
Thereafter	0
Total	\$ 62,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00511795%
Employer's proportionate share at MD 0.00364506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 885,283
Employer's proportionate share of system NPL/(A) at MD \$ 795,477

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,181,218
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 472,016

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 181,458
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,336)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 14,977

Employer's Total Pension Expense/(Income) \$ 145,099

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,011	\$ 0
Changes of assumptions	\$ 42,691	\$ 1,496
Net difference between projected and actual earnings on investments	\$ 93,538	\$ 0
Changes in proportionate share	\$ 58,850	\$ 201,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,078	\$ 11,005
Total (prior to post-MD contributions)	\$ 273,168	\$ 213,573
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59,595

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 st Fiscal Year	\$ 12,547
2 nd Fiscal Year	28,570
3 rd Fiscal Year	26,833
4 th Fiscal Year	1,307
5 th Fiscal Year	(9,663)
Thereafter	0
Total	\$ 59,595

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.75884994%
Employer's proportionate share at MD	0.70612510%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 131,262,866
Employer's proportionate share of system NPL/(A) at MD	\$ 154,100,784
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 228,826,938
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 91,439,441
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 35,152,273
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,549,634
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 43,771
Employer's Total Pension Expense/(Income)	\$ 36,745,678

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,782,299	\$ 0
Changes of assumptions	\$ 8,270,102	\$ 289,767
Net difference between projected and actual earnings on investments	\$ 18,120,250	\$ 0
Changes in proportionate share	\$ 8,889,991	\$ 6,335,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,001,426	\$ 2,172,851
Total (prior to post-MD contributions)	\$ 43,064,068	\$ 8,798,350
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,265,718

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,853,730
2 nd Fiscal Year	11,060,015
3 rd Fiscal Year	9,635,309
4 th Fiscal Year	5,087,471
5 th Fiscal Year	(370,807)
Thereafter	0
Total	\$ 34,265,718

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 64

Employer's Total Pension Expense/(Income) \$ 64

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00065272%
Employer's proportionate share at MD 0.00057461%

Employer's proportionate share of system NPL/(A) at prior MD \$ 112,905

Employer's proportionate share of system NPL/(A) at MD \$ 125,400

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 186,208
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 74,409

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,605
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,031
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,510)

Employer's Total Pension Expense/(Income) \$ 29,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,519	\$ 0
Changes of assumptions	\$ 6,730	\$ 236
Net difference between projected and actual earnings on investments	\$ 14,745	\$ 0
Changes in proportionate share	\$ 30,273	\$ 10,716
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 19,871
Total (prior to post-MD contributions)	\$ 57,267	\$ 30,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 26,444

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,862
2 nd Fiscal Year	9,111
3 rd Fiscal Year	9,737
4 th Fiscal Year	2,011
5 th Fiscal Year	(1,275)
Thereafter	0
Total	\$ 26,444

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00704525%

Employer's proportionate share at MD 0.00822540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,218,660

Employer's proportionate share of system NPL/(A) at MD \$ 1,795,065

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,665,524

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,065,146

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 409,476

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (76,257)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,770)

Employer's Total Pension Expense/(Income) \$ 309,449

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 79,005	\$ 0
Changes of assumptions	\$ 96,335	\$ 3,375
Net difference between projected and actual earnings on investments	\$ 211,076	\$ 0
Changes in proportionate share	\$ 144,946	\$ 245,104
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,950	\$ 64,552
Total (prior to post-MD contributions)	\$ 533,312	\$ 313,031
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,281

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 416
2 nd Fiscal Year	61,241
3 rd Fiscal Year	67,135
4 th Fiscal Year	83,512
5 th Fiscal Year	7,977
Thereafter	0
Total	\$ 220,281

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00782772%
Employer's proportionate share at MD	0.00819087%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,354,008
Employer's proportionate share of system NPL/(A) at MD	\$ 1,787,530
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,654,334
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,060,674

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 407,757
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 72,049
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (25,487)
Employer's Total Pension Expense/(Income)	\$ 454,319

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,673	\$ 0
Changes of assumptions	\$ 95,931	\$ 3,361
Net difference between projected and actual earnings on investments	\$ 210,190	\$ 0
Changes in proportionate share	\$ 211,657	\$ 1,332
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,865	\$ 110,719
Total (prior to post-MD contributions)	\$ 598,316	\$ 115,412
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 482,904

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 133,399
2 nd Fiscal Year	150,983
3 rd Fiscal Year	127,718
4 th Fiscal Year	71,555
5 th Fiscal Year	(751)
Thereafter	0
Total	\$ 482,904

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00181584%

Employer's proportionate share at MD 0.00160951%

Employer's proportionate share of system NPL/(A) at prior MD \$ 314,097

Employer's proportionate share of system NPL/(A) at MD \$ 351,250

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 521,578

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 208,423

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,125

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,733
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,976)

Employer's Total Pension Expense/(Income) \$ 62,882

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,459	\$ 0
Changes of assumptions	\$ 18,851	\$ 660
Net difference between projected and actual earnings on investments	\$ 41,302	\$ 0
Changes in proportionate share	\$ 49,826	\$ 30,411
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 59,651
Total (prior to post-MD contributions)	\$ 125,438	\$ 90,722
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 34,716

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,086
2 nd Fiscal Year	13,458
3 rd Fiscal Year	16,783
4 th Fiscal Year	3,848
5 th Fiscal Year	(3,461)
Thereafter	0
Total	\$ 34,716

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00874647%

Employer's proportionate share at MD 0.00813259%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,512,930

Employer's proportionate share of system NPL/(A) at MD \$ 1,774,811

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,635,448

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,053,127

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 404,856

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (68,778)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,802)

Employer's Total Pension Expense/(Income) \$ 332,276

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,113	\$ 0
Changes of assumptions	\$ 95,248	\$ 3,337
Net difference between projected and actual earnings on investments	\$ 208,695	\$ 0
Changes in proportionate share	\$ 0	\$ 172,450
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,267	\$ 15,379
Total (prior to post-MD contributions)	\$ 387,323	\$ 191,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 196,157

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,450
2 nd Fiscal Year	60,684
3 rd Fiscal Year	67,048
4 th Fiscal Year	51,826
5 th Fiscal Year	(3,851)
Thereafter	0
Total	\$ 196,157

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00242810%
Employer's proportionate share at MD 0.00209336%

Employer's proportionate share of system NPL/(A) at prior MD \$ 420,003
Employer's proportionate share of system NPL/(A) at MD \$ 456,843

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 678,374
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 271,079

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,212
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,406)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (34,447)

Employer's Total Pension Expense/(Income) \$ 52,359

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,107	\$ 0
Changes of assumptions	\$ 24,517	\$ 859
Net difference between projected and actual earnings on investments	\$ 53,719	\$ 0
Changes in proportionate share	\$ 24,868	\$ 55,706
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 84,105
Total (prior to post-MD contributions)	\$ 123,211	\$ 140,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,459)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,547)
2 nd Fiscal Year	(1,245)
3 rd Fiscal Year	6,733
4 th Fiscal Year	649
5 th Fiscal Year	(5,049)
Thereafter	0
Total	\$ (17,459)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01278445%

Employer's proportionate share at MD 0.01354651%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,211,404

Employer's proportionate share of system NPL/(A) at MD \$ 2,956,314

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,389,883

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,754,201

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 674,371

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,015)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,852)

Employer's Total Pension Expense/(Income) \$ 619,504

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,114	\$ 0
Changes of assumptions	\$ 158,656	\$ 5,559
Net difference between projected and actual earnings on investments	\$ 347,624	\$ 0
Changes in proportionate share	\$ 89,572	\$ 97,770
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,187	\$ 45,939
Total (prior to post-MD contributions)	\$ 731,153	\$ 149,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 581,885

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 105,740
2 nd Fiscal Year	166,465
3 rd Fiscal Year	170,195
4 th Fiscal Year	132,808
5 th Fiscal Year	6,677
Thereafter	0
Total	\$ 581,885

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01585304%

Employer's proportionate share at MD 0.01655181%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,742,196

Employer's proportionate share of system NPL/(A) at MD \$ 3,612,174

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,363,780

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,143,371

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 823,981

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (32,931)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,114)

Employer's Total Pension Expense/(Income) \$ 777,936

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,979	\$ 0
Changes of assumptions	\$ 193,854	\$ 6,792
Net difference between projected and actual earnings on investments	\$ 424,745	\$ 0
Changes in proportionate share	\$ 135,972	\$ 79,292
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,800	\$ 39,555
Total (prior to post-MD contributions)	\$ 918,350	\$ 125,639
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 792,711

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 175,452
2 nd Fiscal Year	243,951
3 rd Fiscal Year	208,505
4 th Fiscal Year	157,731
5 th Fiscal Year	7,072
Thereafter	0
Total	\$ 792,711

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00038216%
Employer's proportionate share at MD 0.00070569%

Employer's proportionate share of system NPL/(A) at prior MD \$ 66,105
Employer's proportionate share of system NPL/(A) at MD \$ 154,006

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 228,686
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 91,383

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 35,131
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,400
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,181)

Employer's Total Pension Expense/(Income) \$ 48,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,778	\$ 0
Changes of assumptions	\$ 8,265	\$ 290
Net difference between projected and actual earnings on investments	\$ 18,109	\$ 0
Changes in proportionate share	\$ 54,298	\$ 5,308
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,361	\$ 9,962
Total (prior to post-MD contributions)	\$ 88,811	\$ 15,560
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 73,251

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,792
2 nd Fiscal Year	21,715
3 rd Fiscal Year	15,112
4 th Fiscal Year	13,263
5 th Fiscal Year	2,369
Thereafter	0
Total	\$ 73,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00312472%

Employer's proportionate share at MD 0.00370159%

Employer's proportionate share of system NPL/(A) at prior MD \$ 540,502

Employer's proportionate share of system NPL/(A) at MD \$ 807,814

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,199,537

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 479,336

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 184,272

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 24,849
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,605)

Employer's Total Pension Expense/(Income) \$ 200,516

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,554	\$ 0
Changes of assumptions	\$ 43,353	\$ 1,519
Net difference between projected and actual earnings on investments	\$ 94,988	\$ 0
Changes in proportionate share	\$ 85,672	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 17,788
Total (prior to post-MD contributions)	\$ 259,567	\$ 19,307
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 240,260

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,664
2 nd Fiscal Year	69,182
3 rd Fiscal Year	62,458
4 th Fiscal Year	47,858
5 th Fiscal Year	5,099
Thereafter	0
Total	\$ 240,260

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00278605%
Employer's proportionate share at MD 0.00316367%

Employer's proportionate share of system NPL/(A) at prior MD \$ 481,920
Employer's proportionate share of system NPL/(A) at MD \$ 690,422

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,025,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 409,678

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 157,494
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,924
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,000

Employer's Total Pension Expense/(Income) \$ 182,418

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,387	\$ 0
Changes of assumptions	\$ 37,053	\$ 1,298
Net difference between projected and actual earnings on investments	\$ 81,185	\$ 0
Changes in proportionate share	\$ 65,656	\$ 4,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,553	\$ 609
Total (prior to post-MD contributions)	\$ 223,834	\$ 6,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 217,222

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,109
2 nd Fiscal Year	65,437
3 rd Fiscal Year	54,827
4 th Fiscal Year	39,151
5 th Fiscal Year	3,697
Thereafter	0
Total	\$ 217,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01997449%

Employer's proportionate share at MD 0.01755765%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,455,108

Employer's proportionate share of system NPL/(A) at MD \$ 3,831,683

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,689,733

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,273,622

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 874,054

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (85,301)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 97,810

Employer's Total Pension Expense/(Income) \$ 886,563

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,640	\$ 0
Changes of assumptions	\$ 205,634	\$ 7,205
Net difference between projected and actual earnings on investments	\$ 450,556	\$ 0
Changes in proportionate share	\$ 137,360	\$ 394,889
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,177	\$ 0
Total (prior to post-MD contributions)	\$ 1,162,367	\$ 402,094
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 760,273

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 196,609
2 nd Fiscal Year	228,864
3 rd Fiscal Year	217,162
4 th Fiscal Year	126,011
5 th Fiscal Year	(8,372)
Thereafter	0
Total	\$ 760,273

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00651963%
Employer's proportionate share at MD 0.00602540%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,127,740
Employer's proportionate share of system NPL/(A) at MD \$ 1,314,950

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,952,591
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 780,257

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 299,956
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,935
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,424

Employer's Total Pension Expense/(Income) \$ 355,315

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,874	\$ 0
Changes of assumptions	\$ 70,569	\$ 2,473
Net difference between projected and actual earnings on investments	\$ 154,621	\$ 0
Changes in proportionate share	\$ 98,367	\$ 58,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,346	\$ 3,419
Total (prior to post-MD contributions)	\$ 407,777	\$ 63,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 343,793

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108,469
2 nd Fiscal Year	113,781
3 rd Fiscal Year	80,186
4 th Fiscal Year	43,879
5 th Fiscal Year	(2,522)
Thereafter	0
Total	\$ 343,793

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04651703%
Employer's proportionate share at MD	0.03580899%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,046,332
Employer's proportionate share of system NPL/(A) at MD	\$ 7,814,753
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,604,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,637,074
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,782,641
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (166,248)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 336,420
Employer's Total Pension Expense/(Income)	\$ 1,952,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 343,944	\$ 0
Changes of assumptions	\$ 419,393	\$ 14,695
Net difference between projected and actual earnings on investments	\$ 918,913	\$ 0
Changes in proportionate share	\$ 536,729	\$ 1,294,227
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,510,887	\$ 148,949
Total (prior to post-MD contributions)	\$ 3,729,866	\$ 1,457,871
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,271,995

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 553,338
2 nd Fiscal Year	681,317
3 rd Fiscal Year	624,372
4 th Fiscal Year	391,911
5 th Fiscal Year	21,057
Thereafter	0
Total	\$ 2,271,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00201040%

Employer's proportionate share at MD 0.00181961%

Employer's proportionate share of system NPL/(A) at prior MD \$ 347,751

Employer's proportionate share of system NPL/(A) at MD \$ 397,101

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 589,663

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 235,630

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,584

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,974)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,053

Employer's Total Pension Expense/(Income) \$ 89,663

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,477	\$ 0
Changes of assumptions	\$ 21,311	\$ 747
Net difference between projected and actual earnings on investments	\$ 46,694	\$ 0
Changes in proportionate share	\$ 21,668	\$ 50,645
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,669	\$ 1,368
Total (prior to post-MD contributions)	\$ 113,819	\$ 52,760
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 61,059

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 17,685
2 nd Fiscal Year	23,068
3 rd Fiscal Year	12,251
4 th Fiscal Year	9,352
5 th Fiscal Year	(1,295)
Thereafter	0
Total	\$ 61,059

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00176997%

Employer's proportionate share at MD 0.00162537%

Employer's proportionate share of system NPL/(A) at prior MD \$ 306,162

Employer's proportionate share of system NPL/(A) at MD \$ 354,712

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 526,717

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 210,477

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 80,914

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,040)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,979

Employer's Total Pension Expense/(Income) \$ 89,853

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,612	\$ 0
Changes of assumptions	\$ 19,036	\$ 667
Net difference between projected and actual earnings on investments	\$ 41,709	\$ 0
Changes in proportionate share	\$ 7,734	\$ 19,034
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,106	\$ 0
Total (prior to post-MD contributions)	\$ 103,197	\$ 19,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,496

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 26,884
2 nd Fiscal Year	25,944
3 rd Fiscal Year	20,181
4 th Fiscal Year	11,337
5 th Fiscal Year	(849)
Thereafter	0
Total	\$ 83,496

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00185906%
Employer's proportionate share at MD 0.00218058%

Employer's proportionate share of system NPL/(A) at prior MD \$ 321,573
Employer's proportionate share of system NPL/(A) at MD \$ 475,878

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 706,639
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 282,374

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,553
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,976
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,344

Employer's Total Pension Expense/(Income) \$ 140,873

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,944	\$ 0
Changes of assumptions	\$ 25,539	\$ 895
Net difference between projected and actual earnings on investments	\$ 55,957	\$ 0
Changes in proportionate share	\$ 63,147	\$ 29,194
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,996	\$ 1,390
Total (prior to post-MD contributions)	\$ 180,583	\$ 31,479
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 149,104

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,690
2 nd Fiscal Year	42,214
3 rd Fiscal Year	33,046
4 th Fiscal Year	29,345
5 th Fiscal Year	3,809
Thereafter	0
Total	\$ 149,104

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00012685%
Employer's proportionate share at MD 0.00012219%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,942
Employer's proportionate share of system NPL/(A) at MD \$ 26,666

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 39,597
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,823

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,083
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,717)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,570)

Employer's Total Pension Expense/(Income) \$ 796

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,174	\$ 0
Changes of assumptions	\$ 1,431	\$ 50
Net difference between projected and actual earnings on investments	\$ 3,136	\$ 0
Changes in proportionate share	\$ 0	\$ 6,220
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,106
Total (prior to post-MD contributions)	\$ 5,741	\$ 10,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,635)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (3,575)
2 nd Fiscal Year	(1,101)
3 rd Fiscal Year	(68)
4 th Fiscal Year	279
5 th Fiscal Year	(170)
Thereafter	0
Total	\$ (4,635)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00169382%

Employer's proportionate share at MD 0.00227583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 292,990

Employer's proportionate share of system NPL/(A) at MD \$ 496,664

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 737,506

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 294,708

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 113,295

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 10,629

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,888

Employer's Total Pension Expense/(Income) \$ 141,812

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,859	\$ 0
Changes of assumptions	\$ 26,654	\$ 934
Net difference between projected and actual earnings on investments	\$ 58,401	\$ 0
Changes in proportionate share	\$ 97,628	\$ 7,488
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,450	\$ 0
Total (prior to post-MD contributions)	\$ 241,992	\$ 8,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 233,570

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,632
2 nd Fiscal Year	67,788
3 rd Fiscal Year	55,658
4 th Fiscal Year	39,723
5 th Fiscal Year	5,771
Thereafter	0
Total	\$ 233,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01299427%

Employer's proportionate share at MD 0.01307248%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,247,698

Employer's proportionate share of system NPL/(A) at MD \$ 2,852,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,236,269

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,692,817

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 650,773

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,184)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,825

Employer's Total Pension Expense/(Income) \$ 682,414

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 125,561	\$ 0
Changes of assumptions	\$ 153,104	\$ 5,364
Net difference between projected and actual earnings on investments	\$ 335,460	\$ 0
Changes in proportionate share	\$ 122,182	\$ 71,706
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,578	\$ 0
Total (prior to post-MD contributions)	\$ 813,885	\$ 77,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 736,815

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 174,874
2 nd Fiscal Year	215,628
3 rd Fiscal Year	212,789
4 th Fiscal Year	129,999
5 th Fiscal Year	3,524
Thereafter	0
Total	\$ 736,815

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00332566%
Employer's proportionate share at MD 0.00396952%

Employer's proportionate share of system NPL/(A) at prior MD \$ 575,260
Employer's proportionate share of system NPL/(A) at MD \$ 866,286

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,286,363
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 514,032

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 197,610
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,915
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,569

Employer's Total Pension Expense/(Income) \$ 235,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,127	\$ 0
Changes of assumptions	\$ 46,491	\$ 1,629
Net difference between projected and actual earnings on investments	\$ 101,864	\$ 0
Changes in proportionate share	\$ 90,151	\$ 1,639
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,245	\$ 0
Total (prior to post-MD contributions)	\$ 309,878	\$ 3,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 306,610

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 77,824
2 nd Fiscal Year	88,155
3 rd Fiscal Year	78,543
4 th Fiscal Year	55,789
5 th Fiscal Year	6,299
Thereafter	0
Total	\$ 306,610

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00407899%

Employer's proportionate share at MD 0.00347224%

Employer's proportionate share of system NPL/(A) at prior MD \$ 705,568

Employer's proportionate share of system NPL/(A) at MD \$ 757,762

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,125,214

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 449,637

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 172,855

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,082)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,748)

Employer's Total Pension Expense/(Income) \$ 156,025

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,351	\$ 0
Changes of assumptions	\$ 40,667	\$ 1,425
Net difference between projected and actual earnings on investments	\$ 89,103	\$ 0
Changes in proportionate share	\$ 33,260	\$ 93,757
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,450	\$ 13,776
Total (prior to post-MD contributions)	\$ 198,831	\$ 108,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 89,873

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,825
2 nd Fiscal Year	30,707
3 rd Fiscal Year	33,227
4 th Fiscal Year	14,827
5 th Fiscal Year	(4,714)
Thereafter	0
Total	\$ 89,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03100090%
Employer's proportionate share at MD 0.03097792%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,362,413
Employer's proportionate share of system NPL/(A) at MD \$ 6,760,448

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,038,706
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,011,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,542,141
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 442,882
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 318,881

Employer's Total Pension Expense/(Income) \$ 2,303,904

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 297,541	\$ 0
Changes of assumptions	\$ 362,812	\$ 12,712
Net difference between projected and actual earnings on investments	\$ 794,941	\$ 0
Changes in proportionate share	\$ 1,879,561	\$ 998,015
Differences between employer contributions and employer's proportionate share of system contributions	\$ 790,272	\$ 0
Total (prior to post-MD contributions)	\$ 4,125,127	\$ 1,010,727
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,114,400

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 st Fiscal Year	\$ 1,120,291
2 nd Fiscal Year	1,233,263
3 rd Fiscal Year	457,168
4 th Fiscal Year	285,689
5 th Fiscal Year	17,988
Thereafter	0
Total	\$ 3,114,400

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00629625%

Employer's proportionate share at MD 0.00654225%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,089,100

Employer's proportionate share of system NPL/(A) at MD \$ 1,427,744

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,120,082

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 847,187

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 325,686

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 35,612
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (11,525)

Employer's Total Pension Expense/(Income) \$ 349,773

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 62,838	\$ 0
Changes of assumptions	\$ 76,623	\$ 2,685
Net difference between projected and actual earnings on investments	\$ 167,884	\$ 0
Changes in proportionate share	\$ 276,634	\$ 76,191
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,066	\$ 56,997
Total (prior to post-MD contributions)	\$ 594,045	\$ 135,873
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 458,172

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 100,027
2 nd Fiscal Year	161,274
3 rd Fiscal Year	130,737
4 th Fiscal Year	65,258
5 th Fiscal Year	877
Thereafter	0
Total	\$ 458,172

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.07473440%
Employer's proportionate share at MD 0.07507900%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,927,261
Employer's proportionate share of system NPL/(A) at MD \$ 16,384,820

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,330,105
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,722,331

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,737,578
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (244,723)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,368)

Employer's Total Pension Expense/(Income) \$ 3,490,487

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 721,130	\$ 0
Changes of assumptions	\$ 879,322	\$ 30,810
Net difference between projected and actual earnings on investments	\$ 1,926,642	\$ 0
Changes in proportionate share	\$ 40,504	\$ 329,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 95,083	\$ 243,104
Total (prior to post-MD contributions)	\$ 3,662,681	\$ 603,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,059,358

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 596,748
2 nd Fiscal Year	919,359
3 rd Fiscal Year	900,028
4 th Fiscal Year	638,639
5 th Fiscal Year	4,585
Thereafter	0
Total	\$ 3,059,358

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00591506%

Employer's proportionate share at MD 0.00592119%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,023,164

Employer's proportionate share of system NPL/(A) at MD \$ 1,292,207

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,918,821

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 766,763

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 294,768

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,486)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,067

Employer's Total Pension Expense/(Income) \$ 275,349

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 56,873	\$ 0
Changes of assumptions	\$ 69,349	\$ 2,430
Net difference between projected and actual earnings on investments	\$ 151,947	\$ 0
Changes in proportionate share	\$ 36,672	\$ 54,049
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,861	\$ 9,071
Total (prior to post-MD contributions)	\$ 336,702	\$ 65,550
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 271,152

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,461
2 nd Fiscal Year	81,072
3 rd Fiscal Year	86,626
4 th Fiscal Year	54,386
5 th Fiscal Year	606
Thereafter	0
Total	\$ 271,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00000000%

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

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

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

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

Employer Pension Expense for Measurement Period

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

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00208563%
Employer's proportionate share at MD	0.00207743%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 360,764
Employer's proportionate share of system NPL/(A) at MD	\$ 453,367
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 673,212
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 269,016
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 103,418
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 34,894
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (9,246)
Employer's Total Pension Expense/(Income)	\$ 129,066

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,954	\$ 0
Changes of assumptions	\$ 24,331	\$ 852
Net difference between projected and actual earnings on investments	\$ 53,310	\$ 0
Changes in proportionate share	\$ 122,122	\$ 12,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,085	\$ 38,883
Total (prior to post-MD contributions)	\$ 220,802	\$ 52,652
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 168,150

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45,255
2 nd Fiscal Year	51,152
3 rd Fiscal Year	53,120
4 th Fiscal Year	19,854
5 th Fiscal Year	(1,232)
Thereafter	0
Total	\$ 168,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00257072%

Employer's proportionate share at MD 0.00219481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 444,673

Employer's proportionate share of system NPL/(A) at MD \$ 478,983

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 711,250

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 284,216

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 109,262

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (18,154)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,877

Employer's Total Pension Expense/(Income) \$ 96,985

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,081	\$ 0
Changes of assumptions	\$ 25,706	\$ 901
Net difference between projected and actual earnings on investments	\$ 56,322	\$ 0
Changes in proportionate share	\$ 4,745	\$ 52,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22,956	\$ 2,974
Total (prior to post-MD contributions)	\$ 130,810	\$ 56,322
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,488

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,236
2 nd Fiscal Year	23,605
3 rd Fiscal Year	22,081
4 th Fiscal Year	13,912
5 th Fiscal Year	(1,345)
Thereafter	0
Total	\$ 74,488

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00139518%

Employer's proportionate share at MD 0.00124906%

Employer's proportionate share of system NPL/(A) at prior MD \$ 241,333

Employer's proportionate share of system NPL/(A) at MD \$ 272,588

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 404,770

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 161,747

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 62,181

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 27,623
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,955)

Employer's Total Pension Expense/(Income) \$ 85,849

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,997	\$ 0
Changes of assumptions	\$ 14,629	\$ 513
Net difference between projected and actual earnings on investments	\$ 32,053	\$ 0
Changes in proportionate share	\$ 101,174	\$ 17,175
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,434	\$ 14,770
Total (prior to post-MD contributions)	\$ 161,287	\$ 32,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 128,829

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,508
2 nd Fiscal Year	40,684
3 rd Fiscal Year	39,461
4 th Fiscal Year	13,025
5 th Fiscal Year	(849)
Thereafter	0
Total	\$ 128,829

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02242263%
Employer's proportionate share at MD 0.01465164%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,878,578
Employer's proportionate share of system NPL/(A) at MD \$ 3,197,492

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,748,011
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,897,309

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 729,387
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (100,610)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 273,773

Employer's Total Pension Expense/(Income) \$ 902,550

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 140,728	\$ 0
Changes of assumptions	\$ 171,599	\$ 6,012
Net difference between projected and actual earnings on investments	\$ 375,983	\$ 0
Changes in proportionate share	\$ 337,974	\$ 974,853
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,209,558	\$ 46,881
Total (prior to post-MD contributions)	\$ 2,235,842	\$ 1,027,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,208,096

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 347,475
2 nd Fiscal Year	330,929
3 rd Fiscal Year	300,138
4 th Fiscal Year	207,191
5 th Fiscal Year	22,364
Thereafter	0
Total	\$ 1,208,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00256578%
Employer's proportionate share at MD 0.00352602%

Employer's proportionate share of system NPL/(A) at prior MD \$ 443,818
Employer's proportionate share of system NPL/(A) at MD \$ 769,499

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,142,642
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 456,601

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 175,532
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,418
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,997

Employer's Total Pension Expense/(Income) \$ 221,947

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,867	\$ 0
Changes of assumptions	\$ 41,297	\$ 1,447
Net difference between projected and actual earnings on investments	\$ 90,483	\$ 0
Changes in proportionate share	\$ 167,701	\$ 38,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,785	\$ 7,705
Total (prior to post-MD contributions)	\$ 368,133	\$ 48,055
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 320,078

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 74,774
2 nd Fiscal Year	86,155
3 rd Fiscal Year	90,358
4 th Fiscal Year	60,742
5 th Fiscal Year	8,049
Thereafter	0
Total	\$ 320,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (3,996)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 19
Employer's Total Pension Expense/(Income)	\$ (3,977)

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04130791%

Employer's proportionate share at MD 0.04496798%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,145,279

Employer's proportionate share of system NPL/(A) at MD \$ 9,813,560

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,572,326

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,823,114

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,238,593

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,273
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,730

Employer's Total Pension Expense/(Income) \$ 2,346,596

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 431,915	\$ 0
Changes of assumptions	\$ 526,663	\$ 18,453
Net difference between projected and actual earnings on investments	\$ 1,153,947	\$ 0
Changes in proportionate share	\$ 696,207	\$ 148,614
Differences between employer contributions and employer's proportionate share of system contributions	\$ 133,997	\$ 113,092
Total (prior to post-MD contributions)	\$ 2,942,729	\$ 280,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,662,570

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 612,670
2 nd Fiscal Year	773,766
3 rd Fiscal Year	745,400
4 th Fiscal Year	499,545
5 th Fiscal Year	31,190
Thereafter	0
Total	\$ 2,662,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00112491%

Employer's proportionate share at MD 0.00083404%

Employer's proportionate share of system NPL/(A) at prior MD \$ 194,582

Employer's proportionate share of system NPL/(A) at MD \$ 182,016

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 270,279

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 108,004

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,520

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,146)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,700

Employer's Total Pension Expense/(Income) \$ 36,074

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,011	\$ 0
Changes of assumptions	\$ 9,768	\$ 342
Net difference between projected and actual earnings on investments	\$ 21,403	\$ 0
Changes in proportionate share	\$ 9,669	\$ 35,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,240	\$ 2,209
Total (prior to post-MD contributions)	\$ 53,091	\$ 37,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,514

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,948
2 nd Fiscal Year	7,423
3 rd Fiscal Year	5,103
4 th Fiscal Year	187
5 th Fiscal Year	(2,147)
Thereafter	0
Total	\$ 15,514

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00014748%

Employer's proportionate share at MD 0.00005173%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,511

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

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 16,764

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,699

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,575

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,308)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,389)

Employer's Total Pension Expense/(Income) \$ (12,122)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 497	\$ 0
Changes of assumptions	\$ 606	\$ 21
Net difference between projected and actual earnings on investments	\$ 1,327	\$ 0
Changes in proportionate share	\$ 2,497	\$ 16,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,674
Total (prior to post-MD contributions)	\$ 4,927	\$ 19,858
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (14,931)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (6,555)
2 nd Fiscal Year	(3,107)
3 rd Fiscal Year	(2,107)
4 th Fiscal Year	(2,316)
5 th Fiscal Year	(846)
Thereafter	0
Total	\$ (14,931)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00059954%

Employer's proportionate share at MD 0.00112867%

Employer's proportionate share of system NPL/(A) at prior MD \$ 103,706

Employer's proportionate share of system NPL/(A) at MD \$ 246,315

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 365,757

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 146,157

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,187

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,707
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,046)

Employer's Total Pension Expense/(Income) \$ 51,848

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,841	\$ 0
Changes of assumptions	\$ 13,219	\$ 463
Net difference between projected and actual earnings on investments	\$ 28,963	\$ 0
Changes in proportionate share	\$ 71,671	\$ 54,041
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53	\$ 16,144
Total (prior to post-MD contributions)	\$ 124,747	\$ 70,648
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54,099

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,648
2 nd Fiscal Year	13,225
3 rd Fiscal Year	11,679
4 th Fiscal Year	18,833
5 th Fiscal Year	3,714
Thereafter	0
Total	\$ 54,099

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00684632%

Employer's proportionate share at MD 0.00802264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,184,249

Employer's proportionate share of system NPL/(A) at MD \$ 1,750,816

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,599,817

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,038,889

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 399,383

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 690
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,904

Employer's Total Pension Expense/(Income) \$ 406,977

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,057	\$ 0
Changes of assumptions	\$ 93,961	\$ 3,292
Net difference between projected and actual earnings on investments	\$ 205,873	\$ 0
Changes in proportionate share	\$ 141,277	\$ 44,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,679	\$ 5,459
Total (prior to post-MD contributions)	\$ 533,847	\$ 53,644
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 480,203

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,809
2 nd Fiscal Year	131,369
3 rd Fiscal Year	134,250
4 th Fiscal Year	103,893
5 th Fiscal Year	10,882
Thereafter	0
Total	\$ 480,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00614434%

Employer's proportionate share at MD 0.00678498%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,062,824

Employer's proportionate share of system NPL/(A) at MD \$ 1,480,716

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,198,741

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 878,619

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 337,769

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 56,650
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (703)

Employer's Total Pension Expense/(Income) \$ 393,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 65,169	\$ 0
Changes of assumptions	\$ 79,465	\$ 2,784
Net difference between projected and actual earnings on investments	\$ 174,113	\$ 0
Changes in proportionate share	\$ 146,437	\$ 16,338
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,310	\$ 37,763
Total (prior to post-MD contributions)	\$ 474,494	\$ 56,885
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 417,609

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 118,507
2 nd Fiscal Year	127,182
3 rd Fiscal Year	96,253
4 th Fiscal Year	70,974
5 th Fiscal Year	4,695
Thereafter	0
Total	\$ 417,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00796780%

Employer's proportionate share at MD 0.00801426%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,378,239

Employer's proportionate share of system NPL/(A) at MD \$ 1,748,987

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,597,102

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,037,804

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 398,965

▪ 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) \$ (26,267)

Employer's Total Pension Expense/(Income) \$ 374,245

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,977	\$ 0
Changes of assumptions	\$ 93,863	\$ 3,289
Net difference between projected and actual earnings on investments	\$ 205,658	\$ 0
Changes in proportionate share	\$ 29,619	\$ 61,631
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142	\$ 85,132
Total (prior to post-MD contributions)	\$ 406,259	\$ 150,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 256,207

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,299
2 nd Fiscal Year	73,442
3 rd Fiscal Year	68,377
4 th Fiscal Year	56,842
5 th Fiscal Year	(1,753)
Thereafter	0
Total	\$ 256,207

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00090850%
Employer's proportionate share at MD 0.00100349%

Employer's proportionate share of system NPL/(A) at prior MD \$ 157,149
Employer's proportionate share of system NPL/(A) at MD \$ 218,996

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 325,191
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 129,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 49,956
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,133)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,589

Employer's Total Pension Expense/(Income) \$ 51,412

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,638	\$ 0
Changes of assumptions	\$ 11,753	\$ 412
Net difference between projected and actual earnings on investments	\$ 25,751	\$ 0
Changes in proportionate share	\$ 11,165	\$ 11,068
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,057	\$ 0
Total (prior to post-MD contributions)	\$ 69,364	\$ 11,480
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 57,884

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,947
2 nd Fiscal Year	16,899
3 rd Fiscal Year	15,006
4 th Fiscal Year	11,907
5 th Fiscal Year	1,125
Thereafter	0
Total	\$ 57,884

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07749173%
Employer's proportionate share at MD	0.07236817%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,404,213
Employer's proportionate share of system NPL/(A) at MD	\$ 15,793,224
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,451,633
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,371,293
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,602,627
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (109,736)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (121,807)
Employer's Total Pension Expense/(Income)	\$ 3,371,084

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 695,093	\$ 0
Changes of assumptions	\$ 847,572	\$ 29,697
Net difference between projected and actual earnings on investments	\$ 1,857,078	\$ 0
Changes in proportionate share	\$ 586,486	\$ 931,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,627	\$ 366,630
Total (prior to post-MD contributions)	\$ 3,997,856	\$ 1,328,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,669,844

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 564,576
2 nd Fiscal Year	814,770
3 rd Fiscal Year	847,750
4 th Fiscal Year	486,673
5 th Fiscal Year	(43,925)
Thereafter	0
Total	\$ 2,669,844

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00221031%
Employer's proportionate share at MD 0.00214582%

Employer's proportionate share of system NPL/(A) at prior MD \$ 382,331
Employer's proportionate share of system NPL/(A) at MD \$ 468,292

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 695,375
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 277,872

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 106,823
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,111)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,010)

Employer's Total Pension Expense/(Income) \$ 97,702

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,611	\$ 0
Changes of assumptions	\$ 25,132	\$ 881
Net difference between projected and actual earnings on investments	\$ 55,065	\$ 0
Changes in proportionate share	\$ 42,487	\$ 34,109
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,445	\$ 14,744
Total (prior to post-MD contributions)	\$ 144,740	\$ 49,734
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,006

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,745
2 nd Fiscal Year	35,620
3 rd Fiscal Year	28,910
4 th Fiscal Year	16,343
5 th Fiscal Year	(612)
Thereafter	0
Total	\$ 95,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00213249%
Employer's proportionate share at MD 0.00206279%

Employer's proportionate share of system NPL/(A) at prior MD \$ 368,870
Employer's proportionate share of system NPL/(A) at MD \$ 450,172

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 668,468
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 267,120

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 102,690
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,715
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,283

Employer's Total Pension Expense/(Income) \$ 120,688

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 19,813	\$ 0
Changes of assumptions	\$ 24,159	\$ 846
Net difference between projected and actual earnings on investments	\$ 52,934	\$ 0
Changes in proportionate share	\$ 14,108	\$ 8,193
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,319	\$ 0
Total (prior to post-MD contributions)	\$ 141,333	\$ 9,039
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,294

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 36,268
2 nd Fiscal Year	39,928
3 rd Fiscal Year	33,620
4 th Fiscal Year	21,469
5 th Fiscal Year	1,009
Thereafter	0
Total	\$ 132,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00092830%
Employer's proportionate share at MD 0.00062944%

Employer's proportionate share of system NPL/(A) at prior MD \$ 160,574
Employer's proportionate share of system NPL/(A) at MD \$ 137,365

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 203,976
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 81,509

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 31,335
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,514
 - 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) \$ 39,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,046	\$ 0
Changes of assumptions	\$ 7,372	\$ 258
Net difference between projected and actual earnings on investments	\$ 16,152	\$ 0
Changes in proportionate share	\$ 25,830	\$ 35,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,030	\$ 17,341
Total (prior to post-MD contributions)	\$ 63,430	\$ 52,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,702

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,507
2 nd Fiscal Year	6,974
3 rd Fiscal Year	(1,869)
4 th Fiscal Year	(4,182)
5 th Fiscal Year	(2,728)
Thereafter	0
Total	\$ 10,702

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00492854%
Employer's proportionate share at MD 0.00607025%

Employer's proportionate share of system NPL/(A) at prior MD \$ 852,519
Employer's proportionate share of system NPL/(A) at MD \$ 1,324,737

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,967,126
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 786,065

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 302,189
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,995
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,101)

Employer's Total Pension Expense/(Income) \$ 308,083

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,304	\$ 0
Changes of assumptions	\$ 71,094	\$ 2,491
Net difference between projected and actual earnings on investments	\$ 155,772	\$ 0
Changes in proportionate share	\$ 181,501	\$ 16,894
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,952	\$ 39,056
Total (prior to post-MD contributions)	\$ 470,623	\$ 58,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 412,182

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 90,139
2 nd Fiscal Year	121,042
3 rd Fiscal Year	110,513
4 th Fiscal Year	81,562
5 th Fiscal Year	8,925
Thereafter	0
Total	\$ 412,182

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00318142%
Employer's proportionate share at MD 0.00367735%

Employer's proportionate share of system NPL/(A) at prior MD \$ 550,309
Employer's proportionate share of system NPL/(A) at MD \$ 802,524

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,191,682
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 476,197

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 183,066
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 64,349
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,530)

Employer's Total Pension Expense/(Income) \$ 239,885

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 35,321	\$ 0
Changes of assumptions	\$ 43,069	\$ 1,509
Net difference between projected and actual earnings on investments	\$ 94,366	\$ 0
Changes in proportionate share	\$ 139,503	\$ 8,186
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73	\$ 36,074
Total (prior to post-MD contributions)	\$ 312,332	\$ 45,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 266,563

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,442
2 nd Fiscal Year	86,889
3 rd Fiscal Year	57,321
4 th Fiscal Year	39,917
5 th Fiscal Year	2,994
Thereafter	0
Total	\$ 266,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00007829%

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

Employer's proportionate share of system NPL/(A) at MD \$ 17,086

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,371

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,138

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,897

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (367)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,835)

Employer's Total Pension Expense/(Income) \$ 1,695

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 752	\$ 0
Changes of assumptions	\$ 917	\$ 32
Net difference between projected and actual earnings on investments	\$ 2,009	\$ 0
Changes in proportionate share	\$ 17,152	\$ 26,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,369
Total (prior to post-MD contributions)	\$ 20,830	\$ 30,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (10,001)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,513)
2 nd Fiscal Year	(5,000)
3 rd Fiscal Year	(5,061)
4 th Fiscal Year	1,015
5 th Fiscal Year	558
Thereafter	0
Total	\$ (10,001)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00266459%
Employer's proportionate share at MD 0.00252603%

Employer's proportionate share of system NPL/(A) at prior MD \$ 460,910
Employer's proportionate share of system NPL/(A) at MD **\$ 551,267**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 818,585
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 327,107

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 125,751
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,491
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,693)

Employer's Total Pension Expense/(Income) **\$ 125,549**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 24,262	\$ 0
Changes of assumptions	\$ 29,585	\$ 1,037
Net difference between projected and actual earnings on investments	\$ 64,822	\$ 0
Changes in proportionate share	\$ 18,499	\$ 18,070
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 22,344
Total (prior to post-MD contributions)	\$ 137,168	\$ 41,451
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 95,717

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 st Fiscal Year	\$ 23,153
2 nd Fiscal Year	32,244
3 rd Fiscal Year	25,819
4 th Fiscal Year	15,973
5 th Fiscal Year	(1,472)
Thereafter	0
Total	\$ 95,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00523917%
Employer's proportionate share at MD 0.00458127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 906,251
Employer's proportionate share of system NPL/(A) at MD \$ 999,791

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,484,607
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 593,250

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 228,064
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,259)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (14,877)

Employer's Total Pension Expense/(Income) \$ 187,928

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,003	\$ 0
Changes of assumptions	\$ 53,656	\$ 1,880
Net difference between projected and actual earnings on investments	\$ 117,562	\$ 0
Changes in proportionate share	\$ 4,955	\$ 119,805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,045	\$ 56,204
Total (prior to post-MD contributions)	\$ 223,221	\$ 177,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,332

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,297)
2 nd Fiscal Year	12,572
3 rd Fiscal Year	23,971
4 th Fiscal Year	16,245
5 th Fiscal Year	(6,159)
Thereafter	0
Total	\$ 45,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01044184%

Employer's proportionate share at MD 0.00883248%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,806,188

Employer's proportionate share of system NPL/(A) at MD \$ 1,927,551

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,862,254

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,143,759

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 439,698

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (96,532)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,420)

Employer's Total Pension Expense/(Income) \$ 335,746

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,836	\$ 0
Changes of assumptions	\$ 103,446	\$ 3,625
Net difference between projected and actual earnings on investments	\$ 226,655	\$ 0
Changes in proportionate share	\$ 52,353	\$ 243,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,651	\$ 44,277
Total (prior to post-MD contributions)	\$ 479,941	\$ 291,440
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,501

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 st Fiscal Year	\$ 24,200
2 nd Fiscal Year	84,279
3 rd Fiscal Year	63,253
4 th Fiscal Year	29,639
5 th Fiscal Year	(12,871)
Thereafter	0
Total	\$ 188,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00599104%
Employer's proportionate share at MD 0.00576989%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,036,306
Employer's proportionate share of system NPL/(A) at MD \$ 1,259,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,869,791
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 747,170

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 287,236
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,272)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,381)

Employer's Total Pension Expense/(Income) \$ 280,583

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,420	\$ 0
Changes of assumptions	\$ 67,577	\$ 2,368
Net difference between projected and actual earnings on investments	\$ 148,064	\$ 0
Changes in proportionate share	\$ 74,948	\$ 76,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,707	\$ 34,487
Total (prior to post-MD contributions)	\$ 351,716	\$ 113,603
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 238,113

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 st Fiscal Year	\$ 60,033
2 nd Fiscal Year	67,008
3 rd Fiscal Year	70,785
4 th Fiscal Year	42,699
5 th Fiscal Year	(2,413)
Thereafter	0
Total	\$ 238,113

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11748763%
Employer's proportionate share at MD	0.10523447%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 20,322,546
Employer's proportionate share of system NPL/(A) at MD	\$ 22,965,781
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 34,102,288
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,627,304
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,238,775
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (504,323)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (415,077)
Employer's Total Pension Expense/(Income)	\$ 4,319,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,010,772	\$ 0
Changes of assumptions	\$ 1,232,501	\$ 43,184
Net difference between projected and actual earnings on investments	\$ 2,700,477	\$ 0
Changes in proportionate share	\$ 1,256,844	\$ 2,219,403
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,198,364
Total (prior to post-MD contributions)	\$ 6,200,594	\$ 3,460,951
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,739,643

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 360,853
2 nd Fiscal Year	912,064
3 rd Fiscal Year	1,071,467
4 th Fiscal Year	518,680
5 th Fiscal Year	(123,420)
Thereafter	0
Total	\$ 2,739,643

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01930467%
Employer's proportionate share at MD 0.01920219%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,339,246
Employer's proportionate share of system NPL/(A) at MD \$ 4,190,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,222,663
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,486,581

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 955,922
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (80,347)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 852

Employer's Total Pension Expense/(Income) \$ 876,427

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 184,436	\$ 0
Changes of assumptions	\$ 224,895	\$ 7,880
Net difference between projected and actual earnings on investments	\$ 492,758	\$ 0
Changes in proportionate share	\$ 65,228	\$ 125,314
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,867	\$ 20,053
Total (prior to post-MD contributions)	\$ 992,184	\$ 153,247
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 838,937

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 154,497
2 nd Fiscal Year	250,983
3 rd Fiscal Year	255,942
4 th Fiscal Year	174,306
5 th Fiscal Year	3,208
Thereafter	0
Total	\$ 838,937

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00042258%
Employer's proportionate share at MD 0.00123701%

Employer's proportionate share of system NPL/(A) at prior MD \$ 73,096
Employer's proportionate share of system NPL/(A) at MD \$ 269,958

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 400,866
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 160,186

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 61,581
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,508
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,751)

Employer's Total Pension Expense/(Income) \$ 61,338

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,881	\$ 0
Changes of assumptions	\$ 14,488	\$ 508
Net difference between projected and actual earnings on investments	\$ 31,744	\$ 0
Changes in proportionate share	\$ 108,409	\$ 84,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,728	\$ 23,877
Total (prior to post-MD contributions)	\$ 171,250	\$ 108,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,717

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 st Fiscal Year	\$ 12,762
2 nd Fiscal Year	10,631
3 rd Fiscal Year	9,346
4 th Fiscal Year	24,346
5 th Fiscal Year	5,632
Thereafter	0
Total	\$ 62,717

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00179458%

Employer's proportionate share at MD 0.00151302%

Employer's proportionate share of system NPL/(A) at prior MD \$ 310,419

Employer's proportionate share of system NPL/(A) at MD \$ 330,193

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 490,309

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 195,928

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 75,321

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,426)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (23,025)

Employer's Total Pension Expense/(Income) \$ 40,870

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,532	\$ 0
Changes of assumptions	\$ 17,720	\$ 621
Net difference between projected and actual earnings on investments	\$ 38,826	\$ 0
Changes in proportionate share	\$ 54,206	\$ 63,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 58,125
Total (prior to post-MD contributions)	\$ 125,284	\$ 122,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,030

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (10,544)
2 nd Fiscal Year	2,287
3 rd Fiscal Year	13,624
4 th Fiscal Year	1,636
5 th Fiscal Year	(3,971)
Thereafter	0
Total	\$ 3,030

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00520851%

Employer's proportionate share at MD 0.00504050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 900,947

Employer's proportionate share of system NPL/(A) at MD \$ 1,100,010

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,633,425

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 652,718

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 250,926

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 8,253
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,242)

Employer's Total Pension Expense/(Income) \$ 245,937

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,414	\$ 0
Changes of assumptions	\$ 59,034	\$ 2,068
Net difference between projected and actual earnings on investments	\$ 129,347	\$ 0
Changes in proportionate share	\$ 24,549	\$ 19,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,907
Total (prior to post-MD contributions)	\$ 261,344	\$ 55,723
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 205,621

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,829
2 nd Fiscal Year	63,664
3 rd Fiscal Year	57,428
4 th Fiscal Year	37,232
5 th Fiscal Year	(1,533)
Thereafter	0
Total	\$ 205,621

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00064395%
Employer's proportionate share at MD 0.00057942%

Employer's proportionate share of system NPL/(A) at prior MD \$ 111,388
Employer's proportionate share of system NPL/(A) at MD \$ 126,449

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 187,767
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 75,032

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 28,845
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,057)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,350)

Employer's Total Pension Expense/(Income) \$ 18,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,565	\$ 0
Changes of assumptions	\$ 6,786	\$ 238
Net difference between projected and actual earnings on investments	\$ 14,869	\$ 0
Changes in proportionate share	\$ 3,301	\$ 11,190
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 23,232
Total (prior to post-MD contributions)	\$ 30,521	\$ 34,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,139)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (4,292)
2 nd Fiscal Year	(807)
3 rd Fiscal Year	1,419
4 th Fiscal Year	709
5 th Fiscal Year	(1,167)
Thereafter	0
Total	\$ (4,139)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02595776%
Employer's proportionate share at MD	0.02453204%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,490,071
Employer's proportionate share of system NPL/(A) at MD	\$ 5,353,735
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,949,854
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,176,769
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,221,252
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 42,923
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 30,312
Employer's Total Pension Expense/(Income)	\$ 1,294,487

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 235,629	\$ 0
Changes of assumptions	\$ 287,318	\$ 10,067
Net difference between projected and actual earnings on investments	\$ 629,530	\$ 0
Changes in proportionate share	\$ 457,047	\$ 246,380
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,497	\$ 53,539
Total (prior to post-MD contributions)	\$ 1,676,021	\$ 309,986
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,366,035

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 346,630
2 nd Fiscal Year	460,190
3 rd Fiscal Year	377,488
4 th Fiscal Year	191,464
5 th Fiscal Year	(9,738)
Thereafter	0
Total	\$ 1,366,035

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00036014%
Employer's proportionate share at MD 0.00045929%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,296
Employer's proportionate share of system NPL/(A) at MD \$ 100,233

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 148,838
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,864
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,383)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,848

Employer's Total Pension Expense/(Income) \$ 27,329

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,411	\$ 0
Changes of assumptions	\$ 5,379	\$ 188
Net difference between projected and actual earnings on investments	\$ 11,786	\$ 0
Changes in proportionate share	\$ 15,162	\$ 9,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,627	\$ 0
Total (prior to post-MD contributions)	\$ 51,365	\$ 9,514
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,851

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 st Fiscal Year	\$ 9,766
2 nd Fiscal Year	11,412
3 rd Fiscal Year	11,847
4 th Fiscal Year	7,818
5 th Fiscal Year	1,008
Thereafter	0
Total	\$ 41,851

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00478934%
Employer's proportionate share at MD 0.00289806%

Employer's proportionate share of system NPL/(A) at prior MD \$ 828,441
Employer's proportionate share of system NPL/(A) at MD \$ 632,456

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 939,145
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 375,283

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 144,271
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (16,484)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,855)

Employer's Total Pension Expense/(Income) \$ 110,932

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,836	\$ 0
Changes of assumptions	\$ 33,942	\$ 1,189
Net difference between projected and actual earnings on investments	\$ 74,369	\$ 0
Changes in proportionate share	\$ 107,737	\$ 227,410
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,192	\$ 65,546
Total (prior to post-MD contributions)	\$ 246,076	\$ 294,145
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (48,069)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,754
2 nd Fiscal Year	6,659
3 rd Fiscal Year	(14,468)
4 th Fiscal Year	(31,186)
5 th Fiscal Year	(16,829)
Thereafter	0
Total	\$ (48,069)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00109900%
Employer's proportionate share at MD 0.00104644%

Employer's proportionate share of system NPL/(A) at prior MD \$ 190,101
Employer's proportionate share of system NPL/(A) at MD \$ 228,369

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 339,109
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 135,508

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,094
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,586)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (854)

Employer's Total Pension Expense/(Income) \$ 47,654

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,051	\$ 0
Changes of assumptions	\$ 12,256	\$ 429
Net difference between projected and actual earnings on investments	\$ 26,853	\$ 0
Changes in proportionate share	\$ 11,382	\$ 14,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,145	\$ 13,476
Total (prior to post-MD contributions)	\$ 64,687	\$ 28,887
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35,800

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,062
2 nd Fiscal Year	14,470
3 rd Fiscal Year	10,457
4 th Fiscal Year	4,970
5 th Fiscal Year	(1,159)
Thereafter	0
Total	\$ 35,800

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

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)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,936

Employer's Total Pension Expense/(Income) \$ 2,927

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,225	\$ 0
Total (prior to post-MD contributions)	\$ 4,225	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,225

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,660
2 nd Fiscal Year	1,216
3 rd Fiscal Year	656
4 th Fiscal Year	533
5 th Fiscal Year	160
Thereafter	0
Total	\$ 4,225

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.38059274%
Employer's proportionate share at MD 0.36434529%

Employer's proportionate share of system NPL/(A) at prior MD \$ 65,833,429
Employer's proportionate share of system NPL/(A) at MD \$ 79,512,674

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 118,069,754
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 47,180,775

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,137,813
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 330,272
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 159,486

Employer's Total Pension Expense/(Income) \$ 18,627,571

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,499,520	\$ 0
Changes of assumptions	\$ 4,267,194	\$ 149,514
Net difference between projected and actual earnings on investments	\$ 9,349,657	\$ 0
Changes in proportionate share	\$ 3,051,960	\$ 2,163,045
Differences between employer contributions and employer's proportionate share of system contributions	\$ 628,758	\$ 1,005,352
Total (prior to post-MD contributions)	\$ 20,797,089	\$ 3,317,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,479,178

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,287,192
2 nd Fiscal Year	5,469,935
3 rd Fiscal Year	4,991,235
4 th Fiscal Year	2,845,536
5 th Fiscal Year	(114,721)
Thereafter	0
Total	\$ 17,479,178

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 348

Employer's Total Pension Expense/(Income) \$ 348

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02950643%

Employer's proportionate share at MD 0.02673163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,103,906

Employer's proportionate share of system NPL/(A) at MD \$ 5,833,761

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,662,653

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,461,604

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,330,752

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,424)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,118)

Employer's Total Pension Expense/(Income) \$ 1,288,210

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,756	\$ 0
Changes of assumptions	\$ 313,080	\$ 10,970
Net difference between projected and actual earnings on investments	\$ 685,975	\$ 0
Changes in proportionate share	\$ 346,569	\$ 368,624
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,081	\$ 178,312
Total (prior to post-MD contributions)	\$ 1,621,461	\$ 557,906
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,063,555

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 251,228
2 nd Fiscal Year	347,797
3 rd Fiscal Year	328,270
4 th Fiscal Year	160,267
5 th Fiscal Year	(24,008)
Thereafter	0
Total	\$ 1,063,555

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00443775%
Employer's proportionate share at MD 0.00392450%

Employer's proportionate share of system NPL/(A) at prior MD \$ 767,624
Employer's proportionate share of system NPL/(A) at MD \$ 856,461

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,271,774
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 508,202

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 195,369
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,268)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,910)

Employer's Total Pension Expense/(Income) \$ 162,191

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,695	\$ 0
Changes of assumptions	\$ 45,964	\$ 1,610
Net difference between projected and actual earnings on investments	\$ 100,709	\$ 0
Changes in proportionate share	\$ 29,014	\$ 82,604
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,302	\$ 22,089
Total (prior to post-MD contributions)	\$ 215,684	\$ 106,303
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,381

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,863
2 nd Fiscal Year	38,836
3 rd Fiscal Year	39,313
4 th Fiscal Year	20,401
5 th Fiscal Year	(4,034)
Thereafter	0
Total	\$ 109,381

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00164260%

Employer's proportionate share at MD 0.00283571%

Employer's proportionate share of system NPL/(A) at prior MD \$ 284,130

Employer's proportionate share of system NPL/(A) at MD \$ 618,849

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 918,940

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 367,209

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,167

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 55,948
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,532)

Employer's Total Pension Expense/(Income) \$ 184,583

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,237	\$ 0
Changes of assumptions	\$ 33,212	\$ 1,164
Net difference between projected and actual earnings on investments	\$ 72,769	\$ 0
Changes in proportionate share	\$ 182,474	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 43,619
Total (prior to post-MD contributions)	\$ 315,692	\$ 44,783
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 270,909

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,119
2 nd Fiscal Year	77,498
3 rd Fiscal Year	63,901
4 th Fiscal Year	51,112
5 th Fiscal Year	8,278
Thereafter	0
Total	\$ 270,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00862487%

Employer's proportionate share at MD 0.01014306%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,491,896

Employer's proportionate share of system NPL/(A) at MD \$ 2,213,565

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,286,961

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,313,472

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 504,941

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,204
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (35,912)

Employer's Total Pension Expense/(Income) \$ 487,233

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,424	\$ 0
Changes of assumptions	\$ 118,795	\$ 4,162
Net difference between projected and actual earnings on investments	\$ 260,286	\$ 0
Changes in proportionate share	\$ 182,580	\$ 97,150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 92,181
Total (prior to post-MD contributions)	\$ 659,085	\$ 193,493
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 465,592

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 84,372
2 nd Fiscal Year	120,452
3 rd Fiscal Year	134,947
4 th Fiscal Year	115,574
5 th Fiscal Year	10,247
Thereafter	0
Total	\$ 465,592

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01685007%
Employer's proportionate share at MD 0.01655003%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,914,659
Employer's proportionate share of system NPL/(A) at MD \$ 3,611,786

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,363,204
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,143,141

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 823,893
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 38,995
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,212)

Employer's Total Pension Expense/(Income) \$ 859,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 158,962	\$ 0
Changes of assumptions	\$ 193,833	\$ 6,792
Net difference between projected and actual earnings on investments	\$ 424,699	\$ 0
Changes in proportionate share	\$ 197,102	\$ 50,447
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,552	\$ 65,382
Total (prior to post-MD contributions)	\$ 1,005,148	\$ 122,621
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 882,527

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 233,530
2 nd Fiscal Year	272,662
3 rd Fiscal Year	242,023
4 th Fiscal Year	137,572
5 th Fiscal Year	(3,258)
Thereafter	0
Total	\$ 882,527

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 39	\$ 0
Total (prior to post-MD contributions)	\$ 39	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 39

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01352096%

Employer's proportionate share at MD 0.00901118%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,338,802

Employer's proportionate share of system NPL/(A) at MD \$ 1,966,549

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,920,163

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,166,900

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 448,594

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (119,061)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,595

Employer's Total Pension Expense/(Income) \$ 373,128

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,552	\$ 0
Changes of assumptions	\$ 105,538	\$ 3,698
Net difference between projected and actual earnings on investments	\$ 231,241	\$ 0
Changes in proportionate share	\$ 77,920	\$ 557,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 189,407	\$ 24,823
Total (prior to post-MD contributions)	\$ 690,658	\$ 585,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 104,769

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,369
2 nd Fiscal Year	54,069
3 rd Fiscal Year	50,153
4 th Fiscal Year	2,932
5 th Fiscal Year	(22,754)
Thereafter	0
Total	\$ 104,769

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00128773%
Employer's proportionate share at MD 0.00286309%

Employer's proportionate share of system NPL/(A) at prior MD \$ 222,746
Employer's proportionate share of system NPL/(A) at MD \$ 624,825

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 927,813
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 370,755

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 142,530
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 52,020
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (10,340)

Employer's Total Pension Expense/(Income) \$ 184,210

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,500	\$ 0
Changes of assumptions	\$ 33,532	\$ 1,175
Net difference between projected and actual earnings on investments	\$ 73,471	\$ 0
Changes in proportionate share	\$ 207,073	\$ 2,012
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 33,941
Total (prior to post-MD contributions)	\$ 341,576	\$ 37,128
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 304,448

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70,203
2 nd Fiscal Year	81,156
3 rd Fiscal Year	78,312
4 th Fiscal Year	63,271
5 th Fiscal Year	11,506
Thereafter	0
Total	\$ 304,448

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00188340%
Employer's proportionate share at MD 0.00034107%

Employer's proportionate share of system NPL/(A) at prior MD \$ 325,783
Employer's proportionate share of system NPL/(A) at MD \$ 74,433

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 110,527
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,167

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,979
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (24,617)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (347)

Employer's Total Pension Expense/(Income) \$ (7,985)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,276	\$ 0
Changes of assumptions	\$ 3,995	\$ 140
Net difference between projected and actual earnings on investments	\$ 8,752	\$ 0
Changes in proportionate share	\$ 48,325	\$ 189,323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,574	\$ 8,809
Total (prior to post-MD contributions)	\$ 70,922	\$ 198,272
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (127,350)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,312)
2 nd Fiscal Year	(27,921)
3 rd Fiscal Year	(27,878)
4 th Fiscal Year	(36,017)
5 th Fiscal Year	(12,222)
Thereafter	0
Total	\$ (127,350)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03345410%
Employer's proportionate share at MD	0.03168897%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,786,758
Employer's proportionate share of system NPL/(A) at MD	\$ 6,915,623
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,269,129
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,103,553
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,577,538
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (114,351)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 53,500
Employer's Total Pension Expense/(Income)	\$ 1,516,687

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 304,371	\$ 0
Changes of assumptions	\$ 371,140	\$ 13,004
Net difference between projected and actual earnings on investments	\$ 813,187	\$ 0
Changes in proportionate share	\$ 161,864	\$ 337,432
Differences between employer contributions and employer's proportionate share of system contributions	\$ 82,448	\$ 28,174
Total (prior to post-MD contributions)	\$ 1,733,010	\$ 378,610
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,354,400

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 st Fiscal Year	\$ 295,352
2 nd Fiscal Year	451,775
3 rd Fiscal Year	381,827
4 th Fiscal Year	235,224
5 th Fiscal Year	(9,777)
Thereafter	0
Total	\$ 1,354,400

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00475164%
Employer's proportionate share at MD 0.00249386%

Employer's proportionate share of system NPL/(A) at prior MD \$ 821,920
Employer's proportionate share of system NPL/(A) at MD \$ 544,246

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 808,160
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 322,942

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 124,149
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,852)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,184

Employer's Total Pension Expense/(Income) \$ 97,481

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,953	\$ 0
Changes of assumptions	\$ 29,208	\$ 1,023
Net difference between projected and actual earnings on investments	\$ 63,996	\$ 0
Changes in proportionate share	\$ 133,237	\$ 272,731
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,078	\$ 16,312
Total (prior to post-MD contributions)	\$ 268,472	\$ 290,066
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (21,594)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,606
2 nd Fiscal Year	17,685
3 rd Fiscal Year	3,849
4 th Fiscal Year	(31,360)
5 th Fiscal Year	(17,373)
Thereafter	0
Total	\$ (21,594)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00311072%
Employer's proportionate share at MD 0.00304795%

Employer's proportionate share of system NPL/(A) at prior MD \$ 538,080
Employer's proportionate share of system NPL/(A) at MD \$ 665,168

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 987,719
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 394,693

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 151,733
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,170)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,041

Employer's Total Pension Expense/(Income) \$ 145,604

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,275	\$ 0
Changes of assumptions	\$ 35,697	\$ 1,251
Net difference between projected and actual earnings on investments	\$ 78,215	\$ 0
Changes in proportionate share	\$ 2,801	\$ 29,579
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,637	\$ 0
Total (prior to post-MD contributions)	\$ 155,625	\$ 30,830
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,795

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,907
2 nd Fiscal Year	36,344
3 rd Fiscal Year	34,964
4 th Fiscal Year	25,473
5 th Fiscal Year	108
Thereafter	0
Total	\$ 124,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00295433%

Employer's proportionate share at MD 0.00281905%

Employer's proportionate share of system NPL/(A) at prior MD \$ 511,028

Employer's proportionate share of system NPL/(A) at MD \$ 615,214

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 913,541

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 365,052

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 140,338

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,785)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,369

Employer's Total Pension Expense/(Income) \$ 134,922

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,077	\$ 0
Changes of assumptions	\$ 33,017	\$ 1,157
Net difference between projected and actual earnings on investments	\$ 72,341	\$ 0
Changes in proportionate share	\$ 28,753	\$ 51,988
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,439	\$ 5,215
Total (prior to post-MD contributions)	\$ 164,627	\$ 58,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 106,267

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,067
2 nd Fiscal Year	26,520
3 rd Fiscal Year	33,439
4 th Fiscal Year	22,721
5 th Fiscal Year	(481)
Thereafter	0
Total	\$ 106,267

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00036538%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 63,202
Employer's proportionate share of system NPL/(A) at MD \$ 0

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

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (14,003)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,126)

Employer's Total Pension Expense/(Income) \$ (16,129)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,366	\$ 60,827
Differences between employer contributions and employer's proportionate share of system contributions	\$ 267	\$ 7,215
Total (prior to post-MD contributions)	\$ 1,633	\$ 68,042
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (66,409)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,382)
2 nd Fiscal Year	(18,477)
3 rd Fiscal Year	(16,404)
4 th Fiscal Year	(11,151)
5 th Fiscal Year	(2,995)
Thereafter	0
Total	\$ (66,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00138744%

Employer's proportionate share at MD 0.00143340%

Employer's proportionate share of system NPL/(A) at prior MD \$ 239,994

Employer's proportionate share of system NPL/(A) at MD \$ 312,817

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 464,508

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 185,618

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 71,357

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,567)
- 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) \$ 67,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,768	\$ 0
Changes of assumptions	\$ 16,788	\$ 588
Net difference between projected and actual earnings on investments	\$ 36,783	\$ 0
Changes in proportionate share	\$ 8,132	\$ 8,406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,704	\$ 6,669
Total (prior to post-MD contributions)	\$ 79,175	\$ 15,663
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,512

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,811
2 nd Fiscal Year	19,051
3 rd Fiscal Year	16,782
4 th Fiscal Year	12,590
5 th Fiscal Year	279
Thereafter	0
Total	\$ 63,512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00100124%
Employer's proportionate share at MD 0.00186858%

Employer's proportionate share of system NPL/(A) at prior MD \$ 173,191
Employer's proportionate share of system NPL/(A) at MD \$ 407,788

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 605,532
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 241,971

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 93,022
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 19,896
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,874

Employer's Total Pension Expense/(Income) \$ 119,792

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,948	\$ 0
Changes of assumptions	\$ 21,885	\$ 767
Net difference between projected and actual earnings on investments	\$ 47,951	\$ 0
Changes in proportionate share	\$ 104,418	\$ 22,757
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,894	\$ 15,565
Total (prior to post-MD contributions)	\$ 211,096	\$ 39,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 172,007

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,369
2 nd Fiscal Year	45,082
3 rd Fiscal Year	41,703
4 th Fiscal Year	36,445
5 th Fiscal Year	6,407
Thereafter	0
Total	\$ 172,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00050725%
Employer's proportionate share at MD 0.00194289%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,742
Employer's proportionate share of system NPL/(A) at MD \$ 424,005

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 629,613
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 251,594

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 96,721
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 30,562
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (8,561)

Employer's Total Pension Expense/(Income) \$ 118,722

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,661	\$ 0
Changes of assumptions	\$ 22,755	\$ 797
Net difference between projected and actual earnings on investments	\$ 49,858	\$ 0
Changes in proportionate share	\$ 181,729	\$ 23,183
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,104	\$ 29,254
Total (prior to post-MD contributions)	\$ 274,107	\$ 53,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 220,873

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 42,801
2 nd Fiscal Year	55,711
3 rd Fiscal Year	60,961
4 th Fiscal Year	51,178
5 th Fiscal Year	10,223
Thereafter	0
Total	\$ 220,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03105007%
Employer's proportionate share at MD	0.03179923%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,370,919
Employer's proportionate share of system NPL/(A) at MD	\$ 6,939,686
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,304,860
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,117,831
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,583,027
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (31,730)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 45,742
Employer's Total Pension Expense/(Income)	\$ 1,597,039

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 305,430	\$ 0
Changes of assumptions	\$ 372,431	\$ 13,049
Net difference between projected and actual earnings on investments	\$ 816,017	\$ 0
Changes in proportionate share	\$ 127,565	\$ 72,921
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80,649	\$ 18,031
Total (prior to post-MD contributions)	\$ 1,702,092	\$ 104,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,598,091

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367,291
2 nd Fiscal Year	487,751
3 rd Fiscal Year	428,923
4 th Fiscal Year	302,830
5 th Fiscal Year	11,295
Thereafter	0
Total	\$ 1,598,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00190148%
Employer's proportionate share at MD 0.00216991%

Employer's proportionate share of system NPL/(A) at prior MD \$ 328,911
Employer's proportionate share of system NPL/(A) at MD \$ 473,549

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 703,181
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 280,992

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 108,022
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,660
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,084)

Employer's Total Pension Expense/(Income) \$ 121,598

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,842	\$ 0
Changes of assumptions	\$ 25,414	\$ 890
Net difference between projected and actual earnings on investments	\$ 55,683	\$ 0
Changes in proportionate share	\$ 71,451	\$ 4,752
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,287	\$ 15,724
Total (prior to post-MD contributions)	\$ 174,677	\$ 21,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 153,311

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,927
2 nd Fiscal Year	47,945
3 rd Fiscal Year	40,210
4 th Fiscal Year	25,412
5 th Fiscal Year	1,816
Thereafter	0
Total	\$ 153,311

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00023465%

Employer's proportionate share at MD 0.00026867%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,589

Employer's proportionate share of system NPL/(A) at MD \$ 58,633

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 87,065

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 34,791

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 13,375

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (102)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,522)

Employer's Total Pension Expense/(Income) \$ 10,751

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,581	\$ 0
Changes of assumptions	\$ 3,147	\$ 110
Net difference between projected and actual earnings on investments	\$ 6,894	\$ 0
Changes in proportionate share	\$ 9,394	\$ 1,182
Differences between employer contributions and employer's proportionate share of system contributions	\$ 61	\$ 7,905
Total (prior to post-MD contributions)	\$ 22,077	\$ 9,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,880

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,752
2 nd Fiscal Year	4,232
3 rd Fiscal Year	3,409
4 th Fiscal Year	2,424
5 th Fiscal Year	63
Thereafter	0
Total	\$ 12,880

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05114317%
Employer's proportionate share at MD 0.05893163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,846,544
Employer's proportionate share of system NPL/(A) at MD \$ 12,860,909

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,097,387
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,631,332

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,933,731
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (459,110)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,608)

Employer's Total Pension Expense/(Income) \$ 2,413,013

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 566,036	\$ 0
Changes of assumptions	\$ 690,204	\$ 24,183
Net difference between projected and actual earnings on investments	\$ 1,512,276	\$ 0
Changes in proportionate share	\$ 1,277,610	\$ 1,531,548
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100,352	\$ 303,789
Total (prior to post-MD contributions)	\$ 4,146,478	\$ 1,859,520
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,286,958

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155,988
2 nd Fiscal Year	450,509
3 rd Fiscal Year	912,436
4 th Fiscal Year	710,218
5 th Fiscal Year	57,808
Thereafter	0
Total	\$ 2,286,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00073490%
Employer's proportionate share at MD 0.00066738%

Employer's proportionate share of system NPL/(A) at prior MD \$ 127,120
Employer's proportionate share of system NPL/(A) at MD \$ 145,645

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 216,271
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,422

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,223
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,891)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 515

Employer's Total Pension Expense/(Income) \$ 30,847

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,410	\$ 0
Changes of assumptions	\$ 7,816	\$ 274
Net difference between projected and actual earnings on investments	\$ 17,126	\$ 0
Changes in proportionate share	\$ 3,474	\$ 10,664
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,792	\$ 1,732
Total (prior to post-MD contributions)	\$ 36,618	\$ 12,670
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 23,948

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,985
2 nd Fiscal Year	7,914
3 rd Fiscal Year	7,468
4 th Fiscal Year	4,091
5 th Fiscal Year	(508)
Thereafter	0
Total	\$ 23,948

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00145399%

Employer's proportionate share at MD 0.00105796%

Employer's proportionate share of system NPL/(A) at prior MD \$ 251,505

Employer's proportionate share of system NPL/(A) at MD \$ 230,883

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 342,843

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 137,000

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 52,667

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,822
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,969)

Employer's Total Pension Expense/(Income) \$ 51,520

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,162	\$ 0
Changes of assumptions	\$ 12,391	\$ 434
Net difference between projected and actual earnings on investments	\$ 27,149	\$ 0
Changes in proportionate share	\$ 24,112	\$ 51,672
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 9,611
Total (prior to post-MD contributions)	\$ 73,814	\$ 61,717
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,097

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,857
2 nd Fiscal Year	5,846
3 rd Fiscal Year	6,591
4 th Fiscal Year	(964)
5 th Fiscal Year	(3,233)
Thereafter	0
Total	\$ 12,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

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) \$ (8,924)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 981

Employer's Total Pension Expense/(Income) \$ (7,943)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,711	\$ 26,214
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,170	\$ 1,008
Total (prior to post-MD contributions)	\$ 7,881	\$ 27,222
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,341)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,562)
2 nd Fiscal Year	(9,370)
3 rd Fiscal Year	(2,204)
4 th Fiscal Year	560
5 th Fiscal Year	235
Thereafter	0
Total	\$ (19,341)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00469391%
Employer's proportionate share at MD 0.00561825%

Employer's proportionate share of system NPL/(A) at prior MD \$ 811,934
Employer's proportionate share of system NPL/(A) at MD \$ 1,226,095

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,820,650
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 727,533

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 279,687
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,054)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 66,647

Employer's Total Pension Expense/(Income) \$ 340,280

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,963	\$ 0
Changes of assumptions	\$ 65,801	\$ 2,306
Net difference between projected and actual earnings on investments	\$ 144,173	\$ 0
Changes in proportionate share	\$ 179,488	\$ 120,937
Differences between employer contributions and employer's proportionate share of system contributions	\$ 159,336	\$ 0
Total (prior to post-MD contributions)	\$ 602,761	\$ 123,243
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 479,518

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 115,293
2 nd Fiscal Year	150,687
3 rd Fiscal Year	114,557
4 th Fiscal Year	86,788
5 th Fiscal Year	12,193
Thereafter	0
Total	\$ 479,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00022928%

Employer's proportionate share at MD 0.00140787%

Employer's proportionate share of system NPL/(A) at prior MD \$ 39,660

Employer's proportionate share of system NPL/(A) at MD \$ 307,246

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 456,234

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 182,312

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,086

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,941
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,232)

Employer's Total Pension Expense/(Income) \$ 102,795

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,523	\$ 0
Changes of assumptions	\$ 16,489	\$ 578
Net difference between projected and actual earnings on investments	\$ 36,128	\$ 0
Changes in proportionate share	\$ 156,599	\$ 4,107
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,290	\$ 27,912
Total (prior to post-MD contributions)	\$ 226,029	\$ 32,597
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 193,432

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,597
2 nd Fiscal Year	49,990
3 rd Fiscal Year	48,762
4 th Fiscal Year	39,908
5 th Fiscal Year	8,175
Thereafter	0
Total	\$ 193,432

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00180839%
Employer's proportionate share at MD 0.00234779%

Employer's proportionate share of system NPL/(A) at prior MD \$ 312,808
Employer's proportionate share of system NPL/(A) at MD \$ 512,369

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 760,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 304,026

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,878
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 4,728
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,320

Employer's Total Pension Expense/(Income) \$ 129,926

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,550	\$ 0
Changes of assumptions	\$ 27,497	\$ 963
Net difference between projected and actual earnings on investments	\$ 60,248	\$ 0
Changes in proportionate share	\$ 63,401	\$ 19,657
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,286	\$ 10,493
Total (prior to post-MD contributions)	\$ 193,982	\$ 31,113
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 162,869

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 37,436
2 nd Fiscal Year	45,131
3 rd Fiscal Year	42,611
4 th Fiscal Year	33,525
5 th Fiscal Year	4,165
Thereafter	0
Total	\$ 162,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00218962%
Employer's proportionate share at MD 0.00234037%

Employer's proportionate share of system NPL/(A) at prior MD \$ 378,752
Employer's proportionate share of system NPL/(A) at MD \$ 510,749

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 758,420
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 303,065

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 116,508
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,379
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,404)

Employer's Total Pension Expense/(Income) \$ 116,483

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,479	\$ 0
Changes of assumptions	\$ 27,410	\$ 960
Net difference between projected and actual earnings on investments	\$ 60,057	\$ 0
Changes in proportionate share	\$ 47,549	\$ 16,017
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,348	\$ 10,613
Total (prior to post-MD contributions)	\$ 159,843	\$ 27,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 132,253

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 29,293
2 nd Fiscal Year	37,736
3 rd Fiscal Year	39,002
4 th Fiscal Year	25,037
5 th Fiscal Year	1,186
Thereafter	0
Total	\$ 132,253

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00065434%

Employer's proportionate share at MD 0.00086191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 113,185

Employer's proportionate share of system NPL/(A) at MD \$ 188,098

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 279,311

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 111,613

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,908

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,244
- 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) \$ 55,994

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,279	\$ 0
Changes of assumptions	\$ 10,095	\$ 354
Net difference between projected and actual earnings on investments	\$ 22,118	\$ 0
Changes in proportionate share	\$ 55,710	\$ 7,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,116	\$ 11,394
Total (prior to post-MD contributions)	\$ 98,318	\$ 19,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,062

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,569
2 nd Fiscal Year	26,541
3 rd Fiscal Year	18,122
4 th Fiscal Year	11,590
5 th Fiscal Year	1,240
Thereafter	0
Total	\$ 79,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00068779%

Employer's proportionate share at MD 0.00196178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 118,971

Employer's proportionate share of system NPL/(A) at MD \$ 428,128

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 635,735

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 254,040

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 97,661

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 39,307
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,068)

Employer's Total Pension Expense/(Income) \$ 131,900

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,843	\$ 0
Changes of assumptions	\$ 22,976	\$ 805
Net difference between projected and actual earnings on investments	\$ 50,342	\$ 0
Changes in proportionate share	\$ 181,677	\$ 12,507
Differences between employer contributions and employer's proportionate share of system contributions	\$ 846	\$ 18,978
Total (prior to post-MD contributions)	\$ 274,684	\$ 32,290
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 242,394

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,503
2 nd Fiscal Year	68,621
3 rd Fiscal Year	59,898
4 th Fiscal Year	48,761
5 th Fiscal Year	9,611
Thereafter	0
Total	\$ 242,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00853206%

Employer's proportionate share at MD 0.00925598%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,475,842

Employer's proportionate share of system NPL/(A) at MD \$ 2,019,973

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,999,493

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,198,600

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 460,781

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 29,895
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 51,077

Employer's Total Pension Expense/(Income) \$ 541,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,903	\$ 0
Changes of assumptions	\$ 108,406	\$ 3,798
Net difference between projected and actual earnings on investments	\$ 237,523	\$ 0
Changes in proportionate share	\$ 145,711	\$ 7,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 112,980	\$ 0
Total (prior to post-MD contributions)	\$ 693,523	\$ 11,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 681,823

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 176,191
2 nd Fiscal Year	201,882
3 rd Fiscal Year	178,002
4 th Fiscal Year	115,938
5 th Fiscal Year	9,809
Thereafter	0
Total	\$ 681,823

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00388944%
Employer's proportionate share at MD 0.00405202%

Employer's proportionate share of system NPL/(A) at prior MD \$ 672,780
Employer's proportionate share of system NPL/(A) at MD \$ 884,290

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,313,098
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 524,715

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 201,717
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,082)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (30,097)

Employer's Total Pension Expense/(Income) \$ 163,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,919	\$ 0
Changes of assumptions	\$ 47,457	\$ 1,663
Net difference between projected and actual earnings on investments	\$ 103,981	\$ 0
Changes in proportionate share	\$ 84,540	\$ 50,766
Differences between employer contributions and employer's proportionate share of system contributions	\$ 272	\$ 81,449
Total (prior to post-MD contributions)	\$ 275,169	\$ 133,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 141,291

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,460
2 nd Fiscal Year	52,282
3 rd Fiscal Year	46,286
4 th Fiscal Year	32,349
5 th Fiscal Year	(84)
Thereafter	0
Total	\$ 141,291

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00408564%
Employer's proportionate share at MD 0.00459501%

Employer's proportionate share of system NPL/(A) at prior MD \$ 706,718
Employer's proportionate share of system NPL/(A) at MD \$ 1,002,789

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,489,059
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 595,029

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 228,748
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,730)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,225

Employer's Total Pension Expense/(Income) \$ 260,243

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,135	\$ 0
Changes of assumptions	\$ 53,817	\$ 1,886
Net difference between projected and actual earnings on investments	\$ 117,915	\$ 0
Changes in proportionate share	\$ 91,248	\$ 86,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 153,168	\$ 0
Total (prior to post-MD contributions)	\$ 460,283	\$ 87,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 372,299

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 93,968
2 nd Fiscal Year	96,766
3 rd Fiscal Year	83,617
4 th Fiscal Year	83,210
5 th Fiscal Year	14,737
Thereafter	0
Total	\$ 372,299

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00289093%
Employer's proportionate share at MD 0.00246123%

Employer's proportionate share of system NPL/(A) at prior MD \$ 500,062
Employer's proportionate share of system NPL/(A) at MD \$ 537,125

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 797,586
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 318,716

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 122,525
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,038)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,232)

Employer's Total Pension Expense/(Income) \$ 70,255

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 23,640	\$ 0
Changes of assumptions	\$ 28,826	\$ 1,010
Net difference between projected and actual earnings on investments	\$ 63,159	\$ 0
Changes in proportionate share	\$ 0	\$ 121,961
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,262	\$ 7,838
Total (prior to post-MD contributions)	\$ 117,887	\$ 130,809
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (12,922)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (16,590)
2 nd Fiscal Year	(3,045)
3 rd Fiscal Year	2,277
4 th Fiscal Year	7,421
5 th Fiscal Year	(2,985)
Thereafter	0
Total	\$ (12,922)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01025275%
Employer's proportionate share at MD 0.01606288%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,773,480
Employer's proportionate share of system NPL/(A) at MD \$ 3,505,473

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,205,338
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,080,057

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 799,641
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 223,079
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,542

Employer's Total Pension Expense/(Income) \$ 1,051,262

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 154,283	\$ 0
Changes of assumptions	\$ 188,128	\$ 6,592
Net difference between projected and actual earnings on investments	\$ 412,198	\$ 0
Changes in proportionate share	\$ 1,021,388	\$ 95,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 119,304	\$ 62,694
Total (prior to post-MD contributions)	\$ 1,895,301	\$ 164,310
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,730,991

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 416,091
2 nd Fiscal Year	474,713
3 rd Fiscal Year	477,744
4 th Fiscal Year	315,835
5 th Fiscal Year	46,607
Thereafter	0
Total	\$ 1,730,991

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01271400%
Employer's proportionate share at MD 0.00899127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,199,218
Employer's proportionate share of system NPL/(A) at MD \$ 1,962,204

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,913,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,164,322

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 447,603
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,751
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,314

Employer's Total Pension Expense/(Income) \$ 505,668

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 86,361	\$ 0
Changes of assumptions	\$ 105,305	\$ 3,690
Net difference between projected and actual earnings on investments	\$ 230,730	\$ 0
Changes in proportionate share	\$ 305,942	\$ 464,523
Differences between employer contributions and employer's proportionate share of system contributions	\$ 258,677	\$ 37,041
Total (prior to post-MD contributions)	\$ 987,015	\$ 505,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 481,761

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 139,386
2 nd Fiscal Year	156,128
3 rd Fiscal Year	147,518
4 th Fiscal Year	50,788
5 th Fiscal Year	(12,058)
Thereafter	0
Total	\$ 481,761

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00005629%
Employer's proportionate share at MD 0.00045417%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,737
Employer's proportionate share of system NPL/(A) at MD \$ 99,116

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 147,178
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 58,813

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,609
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 185
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,634

Employer's Total Pension Expense/(Income) \$ 35,428

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,362	\$ 0
Changes of assumptions	\$ 5,319	\$ 186
Net difference between projected and actual earnings on investments	\$ 11,655	\$ 0
Changes in proportionate share	\$ 48,539	\$ 26,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,303	\$ 0
Total (prior to post-MD contributions)	\$ 98,178	\$ 26,326
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,852

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 13,360
2 nd Fiscal Year	19,258
3 rd Fiscal Year	19,074
4 th Fiscal Year	16,405
5 th Fiscal Year	3,755
Thereafter	0
Total	\$ 71,852

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00088959%
Employer's proportionate share at MD 0.00043726%

Employer's proportionate share of system NPL/(A) at prior MD \$ 153,878
Employer's proportionate share of system NPL/(A) at MD \$ 95,425

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 141,698
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,623

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,768
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,987)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,882

Employer's Total Pension Expense/(Income) \$ 21,663

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,200	\$ 0
Changes of assumptions	\$ 5,121	\$ 179
Net difference between projected and actual earnings on investments	\$ 11,221	\$ 0
Changes in proportionate share	\$ 25,459	\$ 53,841
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,983	\$ 0
Total (prior to post-MD contributions)	\$ 56,984	\$ 54,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,964

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,228
2 nd Fiscal Year	5,494
3 rd Fiscal Year	1,975
4 th Fiscal Year	(5,576)
5 th Fiscal Year	(3,157)
Thereafter	0
Total	\$ 2,964

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00057347%

Employer's proportionate share at MD 0.00093584%

Employer's proportionate share of system NPL/(A) at prior MD \$ 99,197

Employer's proportionate share of system NPL/(A) at MD \$ 204,232

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 303,268

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 121,186

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,588

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,282)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,158)

Employer's Total Pension Expense/(Income) \$ 35,148

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,989	\$ 0
Changes of assumptions	\$ 10,961	\$ 384
Net difference between projected and actual earnings on investments	\$ 24,015	\$ 0
Changes in proportionate share	\$ 44,915	\$ 14,391
Differences between employer contributions and employer's proportionate share of system contributions	\$ 341	\$ 6,348
Total (prior to post-MD contributions)	\$ 89,221	\$ 21,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 68,098

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,192
2 nd Fiscal Year	19,632
3 rd Fiscal Year	21,355
4 th Fiscal Year	17,163
5 th Fiscal Year	2,755
Thereafter	0
Total	\$ 68,098

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00118048%

Employer's proportionate share at MD 0.00149782%

Employer's proportionate share of system NPL/(A) at prior MD \$ 204,195

Employer's proportionate share of system NPL/(A) at MD \$ 326,876

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 485,384

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 193,960

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 74,564

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,624)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (6,123)

Employer's Total Pension Expense/(Income) \$ 61,817

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 14,386	\$ 0
Changes of assumptions	\$ 17,542	\$ 615
Net difference between projected and actual earnings on investments	\$ 38,436	\$ 0
Changes in proportionate share	\$ 44,623	\$ 5,537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 644	\$ 20,906
Total (prior to post-MD contributions)	\$ 115,631	\$ 27,058
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88,573

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,440
2 nd Fiscal Year	26,277
3 rd Fiscal Year	25,061
4 th Fiscal Year	18,917
5 th Fiscal Year	1,880
Thereafter	0
Total	\$ 88,573

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00168514%

Employer's proportionate share at MD 0.00210554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 291,489

Employer's proportionate share of system NPL/(A) at MD \$ 459,501

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 682,321

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 272,656

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 104,818

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,740
- 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) \$ 126,176

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,224	\$ 0
Changes of assumptions	\$ 24,660	\$ 864
Net difference between projected and actual earnings on investments	\$ 54,031	\$ 0
Changes in proportionate share	\$ 63,239	\$ 3,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,020	\$ 76
Total (prior to post-MD contributions)	\$ 180,174	\$ 4,244
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 175,930

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,472
2 nd Fiscal Year	50,028
3 rd Fiscal Year	45,979
4 th Fiscal Year	32,398
5 th Fiscal Year	4,052
Thereafter	0
Total	\$ 175,930

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00251704%

Employer's proportionate share at MD 0.00182085%

Employer's proportionate share of system NPL/(A) at prior MD \$ 435,388

Employer's proportionate share of system NPL/(A) at MD \$ 397,372

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 590,065

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 235,790

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 90,645

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,197)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,576)

Employer's Total Pension Expense/(Income) \$ 58,872

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,489	\$ 0
Changes of assumptions	\$ 21,326	\$ 747
Net difference between projected and actual earnings on investments	\$ 46,726	\$ 0
Changes in proportionate share	\$ 27,991	\$ 97,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,252	\$ 18,913
Total (prior to post-MD contributions)	\$ 114,784	\$ 117,459
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2,675)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,739)
2 nd Fiscal Year	9,791
3 rd Fiscal Year	3,919
4 th Fiscal Year	(4,680)
5 th Fiscal Year	(5,966)
Thereafter	0
Total	\$ (2,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,558)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (109)
Employer's Total Pension Expense/(Income)	\$ (2,667)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 230	\$ 8,962
Differences between employer contributions and employer's proportionate share of system contributions	\$ 172	\$ 616
Total (prior to post-MD contributions)	\$ 402	\$ 9,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (9,176)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,813)
2 nd Fiscal Year	(2,971)
3 rd Fiscal Year	(2,833)
4 th Fiscal Year	(559)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (9,176)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00167170%
Employer's proportionate share at MD 0.00386764%

Employer's proportionate share of system NPL/(A) at prior MD \$ 289,164
Employer's proportionate share of system NPL/(A) at MD \$ 844,052

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,253,348
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 500,839

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 192,539
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 21,143
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (16,229)

Employer's Total Pension Expense/(Income) \$ 197,453

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,149	\$ 0
Changes of assumptions	\$ 45,298	\$ 1,587
Net difference between projected and actual earnings on investments	\$ 99,250	\$ 0
Changes in proportionate share	\$ 258,110	\$ 117,475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,420	\$ 52,113
Total (prior to post-MD contributions)	\$ 448,227	\$ 171,175
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 277,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47,714
2 nd Fiscal Year	65,438
3 rd Fiscal Year	68,582
4 th Fiscal Year	79,380
5 th Fiscal Year	15,937
Thereafter	0
Total	\$ 277,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00021971%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 47,948

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 71,199
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 28,451

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 10,938
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,913)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (183)

Employer's Total Pension Expense/(Income) \$ 2,842

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,110	\$ 0
Changes of assumptions	\$ 2,573	\$ 90
Net difference between projected and actual earnings on investments	\$ 5,638	\$ 0
Changes in proportionate share	\$ 27,821	\$ 43,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,105	\$ 2,935
Total (prior to post-MD contributions)	\$ 40,247	\$ 46,829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,582)

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 st Fiscal Year	\$ (5,056)
2 nd Fiscal Year	(5,147)
3 rd Fiscal Year	(3,639)
4 th Fiscal Year	5,468
5 th Fiscal Year	1,791
Thereafter	0
Total	\$ (6,582)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00028489%

Employer's proportionate share at MD 0.00015143%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,279

Employer's proportionate share of system NPL/(A) at MD \$ 33,047

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,072

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,609

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,538

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,837)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (227)

Employer's Total Pension Expense/(Income) \$ 5,474

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,454	\$ 0
Changes of assumptions	\$ 1,774	\$ 62
Net difference between projected and actual earnings on investments	\$ 3,886	\$ 0
Changes in proportionate share	\$ 9,326	\$ 16,809
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,459	\$ 4,385
Total (prior to post-MD contributions)	\$ 24,899	\$ 21,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,643

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 331
2 nd Fiscal Year	1,578
3 rd Fiscal Year	2,125
4 th Fiscal Year	82
5 th Fiscal Year	(472)
Thereafter	0
Total	\$ 3,643

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00076819%

Employer's proportionate share at MD 0.00090264%

Employer's proportionate share of system NPL/(A) at prior MD \$ 132,878

Employer's proportionate share of system NPL/(A) at MD \$ 196,987

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 292,510

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 116,887

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 44,935

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,784
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,957)

Employer's Total Pension Expense/(Income) \$ 49,762

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,670	\$ 0
Changes of assumptions	\$ 10,572	\$ 370
Net difference between projected and actual earnings on investments	\$ 23,163	\$ 0
Changes in proportionate share	\$ 26,544	\$ 176
Differences between employer contributions and employer's proportionate share of system contributions	\$ 290	\$ 6,574
Total (prior to post-MD contributions)	\$ 69,239	\$ 7,120
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62,119

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,712
2 nd Fiscal Year	18,057
3 rd Fiscal Year	17,094
4 th Fiscal Year	11,304
5 th Fiscal Year	952
Thereafter	0
Total	\$ 62,119

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06751059%
Employer's proportionate share at MD	0.06414816%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 11,677,715
Employer's proportionate share of system NPL/(A) at MD	\$ 13,999,335
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,787,856
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,306,845
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,193,419
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 104,337
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (80,348)
Employer's Total Pension Expense/(Income)	\$ 3,217,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 616,140	\$ 0
Changes of assumptions	\$ 751,300	\$ 26,324
Net difference between projected and actual earnings on investments	\$ 1,646,140	\$ 0
Changes in proportionate share	\$ 455,956	\$ 776,050
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,271	\$ 422,143
Total (prior to post-MD contributions)	\$ 3,502,807	\$ 1,224,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,278,290

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 632,007
2 nd Fiscal Year	742,037
3 rd Fiscal Year	541,586
4 th Fiscal Year	395,520
5 th Fiscal Year	(32,860)
Thereafter	0
Total	\$ 2,278,290

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (423,866)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (21,099)

Employer's Total Pension Expense/(Income) \$ (444,965)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 523,025
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,337	\$ 10,195
Total (prior to post-MD contributions)	\$ 1,337	\$ 533,220
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (531,883)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (414,425)
2 nd Fiscal Year	(118,173)
3 rd Fiscal Year	311
4 th Fiscal Year	311
5 th Fiscal Year	93
Thereafter	0
Total	\$ (531,883)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00294238%
Employer's proportionate share at MD 0.00277361%

Employer's proportionate share of system NPL/(A) at prior MD \$ 508,961
Employer's proportionate share of system NPL/(A) at MD \$ 605,297

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 898,816
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 359,168

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 138,076
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,932)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,228)

Employer's Total Pension Expense/(Income) \$ 129,916

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,640	\$ 0
Changes of assumptions	\$ 32,484	\$ 1,138
Net difference between projected and actual earnings on investments	\$ 71,175	\$ 0
Changes in proportionate share	\$ 31,880	\$ 27,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,613	\$ 14,210
Total (prior to post-MD contributions)	\$ 163,792	\$ 42,763
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 121,029

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 st Fiscal Year	\$ 31,799
2 nd Fiscal Year	37,923
3 rd Fiscal Year	32,808
4 th Fiscal Year	19,740
5 th Fiscal Year	(1,240)
Thereafter	0
Total	\$ 121,029

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00111401%

Employer's proportionate share at MD 0.00111554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 192,697

Employer's proportionate share of system NPL/(A) at MD \$ 243,449

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 361,502

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 144,456

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 55,534

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,493)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,925)

Employer's Total Pension Expense/(Income) \$ 51,116

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,715	\$ 0
Changes of assumptions	\$ 13,065	\$ 458
Net difference between projected and actual earnings on investments	\$ 28,626	\$ 0
Changes in proportionate share	\$ 6,205	\$ 5,056
Differences between employer contributions and employer's proportionate share of system contributions	\$ 164	\$ 6,396
Total (prior to post-MD contributions)	\$ 58,775	\$ 11,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,865

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,000
2 nd Fiscal Year	13,718
3 rd Fiscal Year	14,632
4 th Fiscal Year	10,265
5 th Fiscal Year	250
Thereafter	0
Total	\$ 46,865

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00114316%
Employer's proportionate share at MD 0.00102703%

Employer's proportionate share of system NPL/(A) at prior MD \$ 197,739
Employer's proportionate share of system NPL/(A) at MD \$ 224,133

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 332,819
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 132,995

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,128
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,863)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,027

Employer's Total Pension Expense/(Income) \$ 41,292

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,865	\$ 0
Changes of assumptions	\$ 12,029	\$ 421
Net difference between projected and actual earnings on investments	\$ 26,355	\$ 0
Changes in proportionate share	\$ 7,416	\$ 42,516
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,935	\$ 0
Total (prior to post-MD contributions)	\$ 65,600	\$ 42,937
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,663

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,182
2 nd Fiscal Year	7,503
3 rd Fiscal Year	4,216
4 th Fiscal Year	6,069
5 th Fiscal Year	(308)
Thereafter	0
Total	\$ 22,663

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00216368%

Employer's proportionate share at MD 0.00157038%

Employer's proportionate share of system NPL/(A) at prior MD \$ 374,265

Employer's proportionate share of system NPL/(A) at MD \$ 342,711

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 508,897

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 203,356

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 78,177

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,822)

○ 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) \$ 62,528

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,083	\$ 0
Changes of assumptions	\$ 18,392	\$ 644
Net difference between projected and actual earnings on investments	\$ 40,298	\$ 0
Changes in proportionate share	\$ 36,106	\$ 77,971
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,593	\$ 3,805
Total (prior to post-MD contributions)	\$ 113,472	\$ 82,420
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,052

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,903
2 nd Fiscal Year	13,827
3 rd Fiscal Year	9,990
4 th Fiscal Year	(300)
5 th Fiscal Year	(4,366)
Thereafter	0
Total	\$ 31,052

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00045027%
Employer's proportionate share at MD 0.00283570%

Employer's proportionate share of system NPL/(A) at prior MD \$ 77,886
Employer's proportionate share of system NPL/(A) at MD \$ 618,847

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 918,937
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 367,208

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 141,167
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,429)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,664)

Employer's Total Pension Expense/(Income) \$ 118,074

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 27,237	\$ 0
Changes of assumptions	\$ 33,212	\$ 1,164
Net difference between projected and actual earnings on investments	\$ 72,768	\$ 0
Changes in proportionate share	\$ 324,184	\$ 206,737
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,677	\$ 64,296
Total (prior to post-MD contributions)	\$ 483,078	\$ 272,197
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 210,881

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,431
2 nd Fiscal Year	17,389
3 rd Fiscal Year	81,167
4 th Fiscal Year	80,448
5 th Fiscal Year	16,446
Thereafter	0
Total	\$ 210,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00127375%

Employer's proportionate share at MD 0.00141516%

Employer's proportionate share of system NPL/(A) at prior MD \$ 220,328

Employer's proportionate share of system NPL/(A) at MD \$ 308,837

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 458,597

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 183,256

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 70,449

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,508
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,307

Employer's Total Pension Expense/(Income) \$ 88,264

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,593	\$ 0
Changes of assumptions	\$ 16,574	\$ 581
Net difference between projected and actual earnings on investments	\$ 36,315	\$ 0
Changes in proportionate share	\$ 21,409	\$ 12,618
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,694	\$ 0
Total (prior to post-MD contributions)	\$ 100,585	\$ 13,199
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 87,386

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,025
2 nd Fiscal Year	24,228
3 rd Fiscal Year	20,584
4 th Fiscal Year	16,874
5 th Fiscal Year	1,675
Thereafter	0
Total	\$ 87,386

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (32,379)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,882

Employer's Total Pension Expense/(Income) \$ (30,497)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 322	\$ 98,752
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,503	\$ 0
Total (prior to post-MD contributions)	\$ 2,825	\$ 98,752
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (95,927)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (29,906)
2 nd Fiscal Year	(30,145)
3 rd Fiscal Year	(29,914)
4 th Fiscal Year	(5,962)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (95,927)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00015548%
Employer's proportionate share at MD 0.00093873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,894
Employer's proportionate share of system NPL/(A) at MD \$ 204,863

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 304,205
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 121,561

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 46,732
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,701
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,104

Employer's Total Pension Expense/(Income) \$ 65,537

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,016	\$ 0
Changes of assumptions	\$ 10,994	\$ 385
Net difference between projected and actual earnings on investments	\$ 24,089	\$ 0
Changes in proportionate share	\$ 103,339	\$ 11,196
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,796	\$ 181
Total (prior to post-MD contributions)	\$ 160,234	\$ 11,762
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 148,472

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 st Fiscal Year	\$ 29,779
2 nd Fiscal Year	39,269
3 rd Fiscal Year	40,255
4 th Fiscal Year	32,193
5 th Fiscal Year	6,976
Thereafter	0
Total	\$ 148,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00115057%
Employer's proportionate share at MD 0.00113748%

Employer's proportionate share of system NPL/(A) at prior MD \$ 199,021

Employer's proportionate share of system NPL/(A) at MD \$ 248,237

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 368,612
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,298

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,626
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,051
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,068)

Employer's Total Pension Expense/(Income) \$ 66,609

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,925	\$ 0
Changes of assumptions	\$ 13,322	\$ 467
Net difference between projected and actual earnings on investments	\$ 29,189	\$ 0
Changes in proportionate share	\$ 33,781	\$ 2,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,835	\$ 6,026
Total (prior to post-MD contributions)	\$ 89,052	\$ 9,096
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 79,956

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,838
2 nd Fiscal Year	24,779
3 rd Fiscal Year	23,341
4 th Fiscal Year	11,100
5 th Fiscal Year	(102)
Thereafter	0
Total	\$ 79,956

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02946064%

Employer's proportionate share at MD 0.03167506%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,095,985

Employer's proportionate share of system NPL/(A) at MD \$ 6,912,588

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,264,622

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,101,752

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,576,846

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (5,146)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (147,220)

Employer's Total Pension Expense/(Income) \$ 1,424,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 304,237	\$ 0
Changes of assumptions	\$ 370,977	\$ 12,998
Net difference between projected and actual earnings on investments	\$ 812,830	\$ 0
Changes in proportionate share	\$ 380,921	\$ 225,880
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 388,423
Total (prior to post-MD contributions)	\$ 1,868,965	\$ 627,301
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,241,664

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 179,648
2 nd Fiscal Year	351,036
3 rd Fiscal Year	406,841
4 th Fiscal Year	295,377
5 th Fiscal Year	8,762
Thereafter	0
Total	\$ 1,241,664

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00309513%

Employer's proportionate share at MD 0.00337273%

Employer's proportionate share of system NPL/(A) at prior MD \$ 535,383

Employer's proportionate share of system NPL/(A) at MD \$ 736,046

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,092,967

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 436,751

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 167,901

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (6,967)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,898)

Employer's Total Pension Expense/(Income) \$ 155,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,395	\$ 0
Changes of assumptions	\$ 39,501	\$ 1,384
Net difference between projected and actual earnings on investments	\$ 86,549	\$ 0
Changes in proportionate share	\$ 37,648	\$ 19,361
Differences between employer contributions and employer's proportionate share of system contributions	\$ 53	\$ 16,821
Total (prior to post-MD contributions)	\$ 196,146	\$ 37,566
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 158,580

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,260
2 nd Fiscal Year	46,987
3 rd Fiscal Year	43,235
4 th Fiscal Year	34,778
5 th Fiscal Year	2,321
Thereafter	0
Total	\$ 158,580

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02950918%
Employer's proportionate share at MD	0.02923682%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,104,381
Employer's proportionate share of system NPL/(A) at MD	\$ 6,380,480
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 9,474,485
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,786,013
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,455,465
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (48,083)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 141,980
Employer's Total Pension Expense/(Income)	\$ 1,549,362

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 280,818	\$ 0
Changes of assumptions	\$ 342,420	\$ 11,998
Net difference between projected and actual earnings on investments	\$ 750,262	\$ 0
Changes in proportionate share	\$ 150,612	\$ 72,849
Differences between employer contributions and employer's proportionate share of system contributions	\$ 293,277	\$ 0
Total (prior to post-MD contributions)	\$ 1,817,389	\$ 84,847
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,732,542

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 st Fiscal Year	\$ 436,214
2 nd Fiscal Year	529,399
3 rd Fiscal Year	465,148
4 th Fiscal Year	291,700
5 th Fiscal Year	10,082
Thereafter	0
Total	\$ 1,732,542

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00045993%

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

Employer's proportionate share of system NPL/(A) at MD \$ 100,373

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 149,045

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 59,558

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,896

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,338

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,740

Employer's Total Pension Expense/(Income) \$ 48,974

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,418	\$ 0
Changes of assumptions	\$ 5,387	\$ 189
Net difference between projected and actual earnings on investments	\$ 11,803	\$ 0
Changes in proportionate share	\$ 78,875	\$ 43,800
Differences between employer contributions and employer's proportionate share of system contributions	\$ 101,207	\$ 3,373
Total (prior to post-MD contributions)	\$ 201,690	\$ 47,362
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 154,328

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 st Fiscal Year	\$ 36,361
2 nd Fiscal Year	39,223
3 rd Fiscal Year	30,630
4 th Fiscal Year	37,298
5 th Fiscal Year	10,816
Thereafter	0
Total	\$ 154,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00176276%

Employer's proportionate share at MD 0.00134362%

Employer's proportionate share of system NPL/(A) at prior MD \$ 304,915

Employer's proportionate share of system NPL/(A) at MD \$ 293,224

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 435,414

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 173,992

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 66,888

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,420)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,960

Employer's Total Pension Expense/(Income) \$ 74,428

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,905	\$ 0
Changes of assumptions	\$ 15,736	\$ 551
Net difference between projected and actual earnings on investments	\$ 34,479	\$ 0
Changes in proportionate share	\$ 56,014	\$ 76,057
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,009	\$ 0
Total (prior to post-MD contributions)	\$ 177,143	\$ 76,608
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 100,535

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,560
2 nd Fiscal Year	27,877
3 rd Fiscal Year	34,532
4 th Fiscal Year	15,483
5 th Fiscal Year	84
Thereafter	0
Total	\$ 100,535

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

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

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

Employer Pension Expense for Measurement Period

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

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

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

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

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

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000512%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 1,117**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,659
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 663

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 255
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 57
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (79)

Employer's Total Pension Expense/(Income) **\$ 233**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 49	\$ 0
Changes of assumptions	\$ 60	\$ 2
Net difference between projected and actual earnings on investments	\$ 131	\$ 0
Changes in proportionate share	\$ 932	\$ 973
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 203
Total (prior to post-MD contributions)	\$ 1,172	\$ 1,178
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 32
2 nd Fiscal Year	(59)
3 rd Fiscal Year	(117)
4 th Fiscal Year	103
5 th Fiscal Year	35
Thereafter	0
Total	\$ (6)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00391588%

Employer's proportionate share at MD 0.00394789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 677,353

Employer's proportionate share of system NPL/(A) at MD \$ 861,565

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,279,353

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 511,231

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 196,534

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,440
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,614

Employer's Total Pension Expense/(Income) \$ 229,588

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 37,919	\$ 0
Changes of assumptions	\$ 46,237	\$ 1,620
Net difference between projected and actual earnings on investments	\$ 101,309	\$ 0
Changes in proportionate share	\$ 62,977	\$ 12,387
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62,921	\$ 0
Total (prior to post-MD contributions)	\$ 311,363	\$ 14,007
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 297,356

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 st Fiscal Year	\$ 76,967
2 nd Fiscal Year	90,460
3 rd Fiscal Year	81,878
4 th Fiscal Year	45,730
5 th Fiscal Year	2,322
Thereafter	0
Total	\$ 297,356

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00162710%

Employer's proportionate share at MD 0.00321970%

Employer's proportionate share of system NPL/(A) at prior MD \$ 281,449

Employer's proportionate share of system NPL/(A) at MD \$ 702,649

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,043,376

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 416,934

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 160,283

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,707
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (712)

Employer's Total Pension Expense/(Income) \$ 169,278

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,925	\$ 0
Changes of assumptions	\$ 37,709	\$ 1,321
Net difference between projected and actual earnings on investments	\$ 82,622	\$ 0
Changes in proportionate share	\$ 231,677	\$ 72,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,357	\$ 22,428
Total (prior to post-MD contributions)	\$ 397,290	\$ 95,897
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 301,393

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,097
2 nd Fiscal Year	85,040
3 rd Fiscal Year	67,387
4 th Fiscal Year	64,644
5 th Fiscal Year	12,225
Thereafter	0
Total	\$ 301,393

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00234466%

Employer's proportionate share at MD 0.00230662%

Employer's proportionate share of system NPL/(A) at prior MD \$ 405,570

Employer's proportionate share of system NPL/(A) at MD \$ 503,384

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 747,483

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 298,695

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 114,828

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,373)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,804)

Employer's Total Pension Expense/(Income) \$ 98,651

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,155	\$ 0
Changes of assumptions	\$ 27,015	\$ 947
Net difference between projected and actual earnings on investments	\$ 59,191	\$ 0
Changes in proportionate share	\$ 13,251	\$ 16,202
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,405	\$ 12,318
Total (prior to post-MD contributions)	\$ 124,017	\$ 29,467
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 94,550

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,529
2 nd Fiscal Year	31,348
3 rd Fiscal Year	30,103
4 th Fiscal Year	18,130
5 th Fiscal Year	(559)
Thereafter	0
Total	\$ 94,550

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2836: Regional Organized Crime Narcotics Task Force

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 263

Employer's Total Pension Expense/(Income) \$ 263

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,129	\$ 0
Total (prior to post-MD contributions)	\$ 1,129	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,129

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 263
2 nd Fiscal Year	263
3 rd Fiscal Year	263
4 th Fiscal Year	263
5 th Fiscal Year	77
Thereafter	0
Total	\$ 1,129

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01396852%

Employer's proportionate share at MD 0.01353743%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,416,219

Employer's proportionate share of system NPL/(A) at MD \$ 2,954,333

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,386,940

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,753,025

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 673,919

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 28,226
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (38,167)

Employer's Total Pension Expense/(Income) \$ 663,978

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 130,026	\$ 0
Changes of assumptions	\$ 158,550	\$ 5,555
Net difference between projected and actual earnings on investments	\$ 347,391	\$ 0
Changes in proportionate share	\$ 96,143	\$ 51,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 106,169
Total (prior to post-MD contributions)	\$ 732,110	\$ 163,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 568,989

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 134,119
2 nd Fiscal Year	179,405
3 rd Fiscal Year	160,251
4 th Fiscal Year	99,791
5 th Fiscal Year	(4,578)
Thereafter	0
Total	\$ 568,989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00031920%
Employer's proportionate share at MD 0.00030099%

Employer's proportionate share of system NPL/(A) at prior MD \$ 55,214
Employer's proportionate share of system NPL/(A) at MD \$ 65,686

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 97,539
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,977

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,984
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 133
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (490)

Employer's Total Pension Expense/(Income) \$ 14,627

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,891	\$ 0
Changes of assumptions	\$ 3,525	\$ 124
Net difference between projected and actual earnings on investments	\$ 7,724	\$ 0
Changes in proportionate share	\$ 6,290	\$ 3,148
Differences between employer contributions and employer's proportionate share of system contributions	\$ 106	\$ 2,676
Total (prior to post-MD contributions)	\$ 20,536	\$ 5,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,588

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,937
2 nd Fiscal Year	4,643
3 rd Fiscal Year	3,216
4 th Fiscal Year	1,962
5 th Fiscal Year	(168)
Thereafter	0
Total	\$ 14,588

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00144969%

Employer's proportionate share at MD 0.00137676%

Employer's proportionate share of system NPL/(A) at prior MD \$ 250,762

Employer's proportionate share of system NPL/(A) at MD \$ 300,456

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 446,153

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 178,283

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,538

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,228)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,618

Employer's Total Pension Expense/(Income) \$ 68,928

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,224	\$ 0
Changes of assumptions	\$ 16,125	\$ 565
Net difference between projected and actual earnings on investments	\$ 35,330	\$ 0
Changes in proportionate share	\$ 8,411	\$ 11,505
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,880	\$ 0
Total (prior to post-MD contributions)	\$ 77,970	\$ 12,070
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,900

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,345
2 nd Fiscal Year	20,464
3 rd Fiscal Year	18,931
4 th Fiscal Year	11,369
5 th Fiscal Year	(210)
Thereafter	0
Total	\$ 65,900

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00169406%
Employer's proportionate share at MD 0.00185954%

Employer's proportionate share of system NPL/(A) at prior MD \$ 293,032
Employer's proportionate share of system NPL/(A) at MD \$ 405,816

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 602,603
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 240,801

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 92,571
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (701)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,000

Employer's Total Pension Expense/(Income) \$ 97,870

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,861	\$ 0
Changes of assumptions	\$ 21,779	\$ 763
Net difference between projected and actual earnings on investments	\$ 47,719	\$ 0
Changes in proportionate share	\$ 49,842	\$ 30,727
Differences between employer contributions and employer's proportionate share of system contributions	\$ 21,716	\$ 347
Total (prior to post-MD contributions)	\$ 158,917	\$ 31,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,080

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 24,171
2 nd Fiscal Year	34,689
3 rd Fiscal Year	40,107
4 th Fiscal Year	25,710
5 th Fiscal Year	2,402
Thereafter	0
Total	\$ 127,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00103417%
Employer's proportionate share at MD 0.00064298%

Employer's proportionate share of system NPL/(A) at prior MD \$ 178,887
Employer's proportionate share of system NPL/(A) at MD \$ 140,320

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 208,364
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 83,262

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,009
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,222)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,026

Employer's Total Pension Expense/(Income) \$ 29,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,176	\$ 0
Changes of assumptions	\$ 7,531	\$ 264
Net difference between projected and actual earnings on investments	\$ 16,500	\$ 0
Changes in proportionate share	\$ 9,726	\$ 56,287
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,582	\$ 0
Total (prior to post-MD contributions)	\$ 52,515	\$ 56,551
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (4,036)

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,257
2 nd Fiscal Year	2,858
3 rd Fiscal Year	(2,438)
4 th Fiscal Year	(4,039)
5 th Fiscal Year	(2,674)
Thereafter	0
Total	\$ (4,036)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10496208%

Employer's proportionate share at MD 0.06966160%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,155,926

Employer's proportionate share of system NPL/(A) at MD \$ 15,202,557

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 22,574,542

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,020,806

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,467,889

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (970,769)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,924,157

Employer's Total Pension Expense/(Income) \$ 4,421,277

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 669,096	\$ 0
Changes of assumptions	\$ 815,873	\$ 28,587
Net difference between projected and actual earnings on investments	\$ 1,787,623	\$ 0
Changes in proportionate share	\$ 232,173	\$ 4,180,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,503,268	\$ 137,880
Total (prior to post-MD contributions)	\$ 12,008,033	\$ 4,347,396
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,660,637

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,767,436
2 nd Fiscal Year	2,018,587
3 rd Fiscal Year	1,922,154
4 th Fiscal Year	1,637,077
5 th Fiscal Year	315,384
Thereafter	0
Total	\$ 7,660,637

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00521578%

Employer's proportionate share at MD 0.00444254%

Employer's proportionate share of system NPL/(A) at prior MD \$ 902,205

Employer's proportionate share of system NPL/(A) at MD \$ 969,515

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,439,650

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 575,285

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 221,158

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 17,549
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,416)

Employer's Total Pension Expense/(Income) \$ 237,291

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 42,670	\$ 0
Changes of assumptions	\$ 52,031	\$ 1,823
Net difference between projected and actual earnings on investments	\$ 114,002	\$ 0
Changes in proportionate share	\$ 158,951	\$ 188,771
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,743	\$ 20,637
Total (prior to post-MD contributions)	\$ 376,397	\$ 211,231
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 165,166

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 61,242
2 nd Fiscal Year	38,434
3 rd Fiscal Year	51,270
4 th Fiscal Year	20,771
5 th Fiscal Year	(6,551)
Thereafter	0
Total	\$ 165,166

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02689313%
Employer's proportionate share at MD	0.02598817%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,651,867
Employer's proportionate share of system NPL/(A) at MD	\$ 5,671,513
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,421,728
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,365,330
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,293,741
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 81,625
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,434)
Employer's Total Pension Expense/(Income)	\$ 1,372,932

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 249,615	\$ 0
Changes of assumptions	\$ 304,372	\$ 10,665
Net difference between projected and actual earnings on investments	\$ 666,896	\$ 0
Changes in proportionate share	\$ 345,250	\$ 177,669
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,787	\$ 46,971
Total (prior to post-MD contributions)	\$ 1,585,920	\$ 235,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,350,615

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 329,421
2 nd Fiscal Year	402,464
3 rd Fiscal Year	395,123
4 th Fiscal Year	226,455
5 th Fiscal Year	(2,847)
Thereafter	0
Total	\$ 1,350,615

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01259137%
Employer's proportionate share at MD 0.00734606%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,178,005
Employer's proportionate share of system NPL/(A) at MD \$ 1,603,163

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,380,565
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 951,276

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 365,701
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (154,994)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 383,333

Employer's Total Pension Expense/(Income) \$ 594,040

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,559	\$ 0
Changes of assumptions	\$ 86,037	\$ 3,015
Net difference between projected and actual earnings on investments	\$ 188,511	\$ 0
Changes in proportionate share	\$ 100,813	\$ 646,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,495,663	\$ 0
Total (prior to post-MD contributions)	\$ 1,941,583	\$ 649,075
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,292,508

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

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 321,887
2 nd Fiscal Year	350,912
3 rd Fiscal Year	323,201
4 th Fiscal Year	244,865
5 th Fiscal Year	51,643
Thereafter	0
Total	\$ 1,292,508

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

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

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00255524%

Employer's proportionate share at MD 0.00179563%

Employer's proportionate share of system NPL/(A) at prior MD \$ 441,995

Employer's proportionate share of system NPL/(A) at MD \$ 391,868

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 581,892

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 232,525

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 89,390

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (20,100)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (2,027)

Employer's Total Pension Expense/(Income) \$ 67,263

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 17,247	\$ 0
Changes of assumptions	\$ 21,030	\$ 737
Net difference between projected and actual earnings on investments	\$ 46,079	\$ 0
Changes in proportionate share	\$ 23,550	\$ 91,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,547	\$ 13,915
Total (prior to post-MD contributions)	\$ 110,453	\$ 106,470
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,983

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,387
2 nd Fiscal Year	8,706
3 rd Fiscal Year	4,273
4 th Fiscal Year	(5,171)
5 th Fiscal Year	(6,212)
Thereafter	0
Total	\$ 3,983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01628290%
Employer's proportionate share at MD 0.01512194%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,816,552
Employer's proportionate share of system NPL/(A) at MD \$ 3,300,127

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,900,417
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,958,211

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 752,799
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 33,108
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (7,387)

Employer's Total Pension Expense/(Income) \$ 778,520

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 145,246	\$ 0
Changes of assumptions	\$ 177,107	\$ 6,205
Net difference between projected and actual earnings on investments	\$ 388,052	\$ 0
Changes in proportionate share	\$ 298,313	\$ 197,261
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,776	\$ 72,328
Total (prior to post-MD contributions)	\$ 1,023,494	\$ 275,794
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 747,700

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 189,069
2 nd Fiscal Year	229,723
3 rd Fiscal Year	228,172
4 th Fiscal Year	110,381
5 th Fiscal Year	(9,646)
Thereafter	0
Total	\$ 747,700

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00001871%
Employer's proportionate share at MD 0.00001878%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,236
Employer's proportionate share of system NPL/(A) at MD \$ 4,098

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,086
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,432

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 935
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 366
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (198)

Employer's Total Pension Expense/(Income) \$ 1,103

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180	\$ 0
Changes of assumptions	\$ 220	\$ 8
Net difference between projected and actual earnings on investments	\$ 482	\$ 0
Changes in proportionate share	\$ 876	\$ 96
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 665
Total (prior to post-MD contributions)	\$ 1,758	\$ 769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 989

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 365
2 nd Fiscal Year	429
3 rd Fiscal Year	142
4 th Fiscal Year	72
5 th Fiscal Year	(18)
Thereafter	0
Total	\$ 989

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00264592%

Employer's proportionate share at MD 0.00224365%

Employer's proportionate share of system NPL/(A) at prior MD \$ 457,681

Employer's proportionate share of system NPL/(A) at MD \$ 489,642

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 727,077

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 290,541

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,693

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,623)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,463)

Employer's Total Pension Expense/(Income) \$ 102,607

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,550	\$ 0
Changes of assumptions	\$ 26,278	\$ 921
Net difference between projected and actual earnings on investments	\$ 57,575	\$ 0
Changes in proportionate share	\$ 29,256	\$ 48,397
Differences between employer contributions and employer's proportionate share of system contributions	\$ 348	\$ 10,876
Total (prior to post-MD contributions)	\$ 135,007	\$ 60,194
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 19,198
2 nd Fiscal Year	27,718
3 rd Fiscal Year	21,216
4 th Fiscal Year	9,586
5 th Fiscal Year	(2,905)
Thereafter	0
Total	\$ 74,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ (8,437)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,237)

Employer's Total Pension Expense/(Income) \$ (9,674)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 104	\$ 11,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 253
Total (prior to post-MD contributions)	\$ 104	\$ 12,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (11,988)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,256)
2 nd Fiscal Year	(2,732)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (11,988)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00050532%
Employer's proportionate share at MD 0.00004439%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,408
Employer's proportionate share of system NPL/(A) at MD \$ 9,687

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,385
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,748

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,210
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,984)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,592

Employer's Total Pension Expense/(Income) \$ (13,182)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 426	\$ 0
Changes of assumptions	\$ 520	\$ 18
Net difference between projected and actual earnings on investments	\$ 1,139	\$ 0
Changes in proportionate share	\$ 15,682	\$ 75,604
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,403	\$ 527
Total (prior to post-MD contributions)	\$ 22,170	\$ 76,149
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (53,979)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,442)
2 nd Fiscal Year	(15,048)
3 rd Fiscal Year	(9,308)
4 th Fiscal Year	(11,390)
5 th Fiscal Year	(3,790)
Thereafter	0
Total	\$ (53,979)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00443640%
Employer's proportionate share at MD 0.00469285%

Employer's proportionate share of system NPL/(A) at prior MD \$ 767,391
Employer's proportionate share of system NPL/(A) at MD \$ 1,024,141

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,520,765
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 607,699

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 233,619
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,058
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (20,068)

Employer's Total Pension Expense/(Income) \$ 233,609

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 45,075	\$ 0
Changes of assumptions	\$ 54,962	\$ 1,926
Net difference between projected and actual earnings on investments	\$ 120,426	\$ 0
Changes in proportionate share	\$ 48,266	\$ 8,290
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 61,076
Total (prior to post-MD contributions)	\$ 268,729	\$ 71,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 197,437

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48,374
2 nd Fiscal Year	56,734
3 rd Fiscal Year	51,802
4 th Fiscal Year	39,921
5 th Fiscal Year	607
Thereafter	0
Total	\$ 197,437

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00051799%
Employer's proportionate share at MD 0.00047959%

Employer's proportionate share of system NPL/(A) at prior MD \$ 89,600
Employer's proportionate share of system NPL/(A) at MD \$ 104,663

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 155,416
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 62,104

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 23,875
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (850)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 528

Employer's Total Pension Expense/(Income) \$ 23,553

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,606	\$ 0
Changes of assumptions	\$ 5,617	\$ 197
Net difference between projected and actual earnings on investments	\$ 12,307	\$ 0
Changes in proportionate share	\$ 4,681	\$ 7,368
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,869	\$ 365
Total (prior to post-MD contributions)	\$ 29,080	\$ 7,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,150

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,510
2 nd Fiscal Year	6,384
3 rd Fiscal Year	6,592
4 th Fiscal Year	3,807
5 th Fiscal Year	(142)
Thereafter	0
Total	\$ 21,150

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.10425561%

Employer's proportionate share at MD 0.10326534%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,033,724

Employer's proportionate share of system NPL/(A) at MD \$ 22,536,049

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,464,172

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,372,312

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,140,748

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 316,802
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (307,216)

Employer's Total Pension Expense/(Income) \$ 5,150,334

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 991,859	\$ 0
Changes of assumptions	\$ 1,209,439	\$ 42,376
Net difference between projected and actual earnings on investments	\$ 2,649,947	\$ 0
Changes in proportionate share	\$ 707,842	\$ 116,396
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 862,947
Total (prior to post-MD contributions)	\$ 5,559,087	\$ 1,021,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,537,368

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,068,990
2 nd Fiscal Year	1,382,504
3 rd Fiscal Year	1,286,014
4 th Fiscal Year	818,922
5 th Fiscal Year	(19,064)
Thereafter	0
Total	\$ 4,537,368

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00016139%

Employer's proportionate share at MD 0.00018989%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,917

Employer's proportionate share of system NPL/(A) at MD \$ 41,441

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 61,536

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,590

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,453

▪ 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) \$ (2,529)

Employer's Total Pension Expense/(Income) \$ 6,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,824	\$ 0
Changes of assumptions	\$ 2,224	\$ 78
Net difference between projected and actual earnings on investments	\$ 4,873	\$ 0
Changes in proportionate share	\$ 5,127	\$ 1,243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,524
Total (prior to post-MD contributions)	\$ 14,048	\$ 7,845
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,203

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 370
2 nd Fiscal Year	1,821
3 rd Fiscal Year	2,307
4 th Fiscal Year	1,679
5 th Fiscal Year	26
Thereafter	0
Total	\$ 6,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02049707%
Employer's proportionate share at MD	0.02016696%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,545,502
Employer's proportionate share of system NPL/(A) at MD	\$ 4,401,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,535,306
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,611,514
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,003,950
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (55,468)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (41,936)
Employer's Total Pension Expense/(Income)	\$ 906,546

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 193,703	\$ 0
Changes of assumptions	\$ 236,194	\$ 8,276
Net difference between projected and actual earnings on investments	\$ 517,515	\$ 0
Changes in proportionate share	\$ 87,936	\$ 109,523
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 143,286
Total (prior to post-MD contributions)	\$ 1,035,348	\$ 261,085
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 774,263

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 136,210
2 nd Fiscal Year	246,534
3 rd Fiscal Year	242,014
4 th Fiscal Year	154,521
5 th Fiscal Year	(5,015)
Thereafter	0
Total	\$ 774,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00092034%

Employer's proportionate share at MD 0.00091739%

Employer's proportionate share of system NPL/(A) at prior MD \$ 159,197

Employer's proportionate share of system NPL/(A) at MD \$ 200,206

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 297,289

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,797

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,669

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,686)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,260)

Employer's Total Pension Expense/(Income) \$ 42,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,811	\$ 0
Changes of assumptions	\$ 10,744	\$ 376
Net difference between projected and actual earnings on investments	\$ 23,542	\$ 0
Changes in proportionate share	\$ 26,889	\$ 23,977
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,387	\$ 5,770
Total (prior to post-MD contributions)	\$ 71,373	\$ 30,123
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 41,250

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,216
2 nd Fiscal Year	9,543
3 rd Fiscal Year	16,718
4 th Fiscal Year	8,881
5 th Fiscal Year	(108)
Thereafter	0
Total	\$ 41,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02758452%
Employer's proportionate share at MD 0.02680514%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,771,461
Employer's proportionate share of system NPL/(A) at MD \$ 5,849,804

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,686,475
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,471,123

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,334,412
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (77,459)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 115,236

Employer's Total Pension Expense/(Income) \$ 1,372,189

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 257,462	\$ 0
Changes of assumptions	\$ 313,940	\$ 11,000
Net difference between projected and actual earnings on investments	\$ 687,861	\$ 0
Changes in proportionate share	\$ 310,039	\$ 300,106
Differences between employer contributions and employer's proportionate share of system contributions	\$ 285,748	\$ 0
Total (prior to post-MD contributions)	\$ 1,855,050	\$ 311,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,543,944

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 st Fiscal Year	\$ 352,711
2 nd Fiscal Year	476,264
3 rd Fiscal Year	459,671
4 th Fiscal Year	254,049
5 th Fiscal Year	1,250
Thereafter	0
Total	\$ 1,543,944

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00702800%

Employer's proportionate share at MD 0.00566682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,215,676

Employer's proportionate share of system NPL/(A) at MD \$ 1,236,695

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,836,390

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 733,823

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 282,105

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (25,824)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (24,390)

Employer's Total Pension Expense/(Income) \$ 231,891

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,430	\$ 0
Changes of assumptions	\$ 66,370	\$ 2,325
Net difference between projected and actual earnings on investments	\$ 145,419	\$ 0
Changes in proportionate share	\$ 72,122	\$ 192,817
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,747
Total (prior to post-MD contributions)	\$ 338,341	\$ 252,889
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,452

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,563
2 nd Fiscal Year	32,339
3 rd Fiscal Year	40,544
4 th Fiscal Year	12,281
5 th Fiscal Year	(11,275)
Thereafter	0
Total	\$ 85,452

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00038216%
Employer's proportionate share at MD 0.00033536%

Employer's proportionate share of system NPL/(A) at prior MD \$ 66,105
Employer's proportionate share of system NPL/(A) at MD \$ 73,187

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 108,677
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 43,427

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,695
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,914
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,615

Employer's Total Pension Expense/(Income) \$ 21,224

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,221	\$ 0
Changes of assumptions	\$ 3,928	\$ 138
Net difference between projected and actual earnings on investments	\$ 8,606	\$ 0
Changes in proportionate share	\$ 4,000	\$ 6,129
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,475	\$ 0
Total (prior to post-MD contributions)	\$ 26,230	\$ 6,267
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,963

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,033
2 nd Fiscal Year	6,306
3 rd Fiscal Year	4,964
4 th Fiscal Year	2,732
5 th Fiscal Year	(72)
Thereafter	0
Total	\$ 19,963

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00430279%
Employer's proportionate share at MD 0.00383934%

Employer's proportionate share of system NPL/(A) at prior MD \$ 744,280
Employer's proportionate share of system NPL/(A) at MD \$ 837,876

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,244,177
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 497,174

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 191,130
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,283)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (12,755)

Employer's Total Pension Expense/(Income) \$ 171,092

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 36,877	\$ 0
Changes of assumptions	\$ 44,966	\$ 1,576
Net difference between projected and actual earnings on investments	\$ 98,523	\$ 0
Changes in proportionate share	\$ 21,087	\$ 56,891
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 35,688
Total (prior to post-MD contributions)	\$ 201,453	\$ 94,155
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 107,298

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 21,700
2 nd Fiscal Year	36,410
3 rd Fiscal Year	34,782
4 th Fiscal Year	18,603
5 th Fiscal Year	(4,197)
Thereafter	0
Total	\$ 107,298

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00045321%
Employer's proportionate share at MD 0.00042299%

Employer's proportionate share of system NPL/(A) at prior MD \$ 78,394
Employer's proportionate share of system NPL/(A) at MD \$ 92,311

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 137,074
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,775

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,057
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,113)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,427

Employer's Total Pension Expense/(Income) \$ 21,371

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,063	\$ 0
Changes of assumptions	\$ 4,954	\$ 174
Net difference between projected and actual earnings on investments	\$ 10,855	\$ 0
Changes in proportionate share	\$ 9,300	\$ 9,088
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,553	\$ 0
Total (prior to post-MD contributions)	\$ 33,725	\$ 9,262
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,463

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6,618
2 nd Fiscal Year	9,252
3 rd Fiscal Year	5,242
4 th Fiscal Year	3,354
5 th Fiscal Year	(3)
Thereafter	0
Total	\$ 24,463

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00004519%
Employer's proportionate share at MD	0.00004270%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,817
Employer's proportionate share of system NPL/(A) at MD	\$ 9,319
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,529
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,126
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (106)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (671)
Employer's Total Pension Expense/(Income)	\$ 1,349

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 410	\$ 0
Changes of assumptions	\$ 500	\$ 18
Net difference between projected and actual earnings on investments	\$ 1,096	\$ 0
Changes in proportionate share	\$ 148	\$ 467
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,671
Total (prior to post-MD contributions)	\$ 2,154	\$ 2,156
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (2)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (247)
2 nd Fiscal Year	41
3 rd Fiscal Year	165
4 th Fiscal Year	108
5 th Fiscal Year	(69)
Thereafter	0
Total	\$ (2)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00808517%
Employer's proportionate share at MD 0.00750609%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,398,541
Employer's proportionate share of system NPL/(A) at MD \$ 1,638,087

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,432,424
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 971,999

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 373,668
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,113
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 12,935

Employer's Total Pension Expense/(Income) \$ 398,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,096	\$ 0
Changes of assumptions	\$ 87,911	\$ 3,080
Net difference between projected and actual earnings on investments	\$ 192,618	\$ 0
Changes in proportionate share	\$ 118,356	\$ 84,767
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,528	\$ 8,853
Total (prior to post-MD contributions)	\$ 507,509	\$ 96,700
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 410,809

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,241
2 nd Fiscal Year	141,084
3 rd Fiscal Year	102,040
4 th Fiscal Year	59,029
5 th Fiscal Year	(1,585)
Thereafter	0
Total	\$ 410,809

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00388153%
Employer's proportionate share at MD 0.00327573%

Employer's proportionate share of system NPL/(A) at prior MD \$ 671,412
Employer's proportionate share of system NPL/(A) at MD \$ 714,877

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,061,533
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 424,190

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 163,072
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,495
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,692

Employer's Total Pension Expense/(Income) \$ 183,259

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 31,463	\$ 0
Changes of assumptions	\$ 38,365	\$ 1,344
Net difference between projected and actual earnings on investments	\$ 84,060	\$ 0
Changes in proportionate share	\$ 63,645	\$ 80,856
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,334	\$ 3,488
Total (prior to post-MD contributions)	\$ 235,867	\$ 85,688
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 150,179

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 51,555
2 nd Fiscal Year	45,994
3 rd Fiscal Year	38,236
4 th Fiscal Year	17,874
5 th Fiscal Year	(3,480)
Thereafter	0
Total	\$ 150,179

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00074904%

Employer's proportionate share at MD 0.00073531%

Employer's proportionate share of system NPL/(A) at prior MD \$ 129,566

Employer's proportionate share of system NPL/(A) at MD \$ 160,470

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 238,285

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 95,219

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 36,605

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (410)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 6,285

Employer's Total Pension Expense/(Income) \$ 42,480

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,063	\$ 0
Changes of assumptions	\$ 8,612	\$ 302
Net difference between projected and actual earnings on investments	\$ 18,869	\$ 0
Changes in proportionate share	\$ 8,593	\$ 3,535
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,980	\$ 0
Total (prior to post-MD contributions)	\$ 57,117	\$ 3,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 53,280

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,309
2 nd Fiscal Year	16,882
3 rd Fiscal Year	13,960
4 th Fiscal Year	7,833
5 th Fiscal Year	296
Thereafter	0
Total	\$ 53,280

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00003588%

Employer's proportionate share at MD 0.00003153%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,206

Employer's proportionate share of system NPL/(A) at MD \$ 6,881

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,218

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,083

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,570

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (228)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (514)

Employer's Total Pension Expense/(Income) \$ 828

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 303	\$ 0
Changes of assumptions	\$ 369	\$ 13
Net difference between projected and actual earnings on investments	\$ 809	\$ 0
Changes in proportionate share	\$ 337	\$ 733
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,258
Total (prior to post-MD contributions)	\$ 1,818	\$ 2,004
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (186)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (252)
2 nd Fiscal Year	(2)
3 rd Fiscal Year	110
4 th Fiscal Year	26
5 th Fiscal Year	(68)
Thereafter	0
Total	\$ (186)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048508%
Employer's proportionate share at MD 0.00064853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,907
Employer's proportionate share of system NPL/(A) at MD **\$ 141,532**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 210,163
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 83,981

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,285
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 6,304
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,946)

Employer's Total Pension Expense/(Income) **\$ 36,643**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,229	\$ 0
Changes of assumptions	\$ 7,596	\$ 266
Net difference between projected and actual earnings on investments	\$ 16,642	\$ 0
Changes in proportionate share	\$ 27,822	\$ 1,316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 319	\$ 7,213
Total (prior to post-MD contributions)	\$ 58,608	\$ 8,795
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 49,813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 12,011
2 nd Fiscal Year	14,853
3 rd Fiscal Year	12,390
4 th Fiscal Year	9,376
5 th Fiscal Year	1,183
Thereafter	0
Total	\$ 49,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00082394%

Employer's proportionate share at MD 0.00076969%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,522

Employer's proportionate share of system NPL/(A) at MD \$ 167,973

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 249,426

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,671

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,317

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,263
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,305

Employer's Total Pension Expense/(Income) \$ 50,885

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,393	\$ 0
Changes of assumptions	\$ 9,015	\$ 316
Net difference between projected and actual earnings on investments	\$ 19,751	\$ 0
Changes in proportionate share	\$ 7,851	\$ 8,580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,456	\$ 0
Total (prior to post-MD contributions)	\$ 67,466	\$ 8,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,570

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,925
2 nd Fiscal Year	17,893
3 rd Fiscal Year	15,494
4 th Fiscal Year	8,075
5 th Fiscal Year	183
Thereafter	0
Total	\$ 58,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00003447%

Employer's proportionate share at MD 0.00043391%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,962

Employer's proportionate share of system NPL/(A) at MD \$ 94,694

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 140,613

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 56,189

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,601

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 589

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,299

Employer's Total Pension Expense/(Income) \$ 26,489

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,168	\$ 0
Changes of assumptions	\$ 5,082	\$ 178
Net difference between projected and actual earnings on investments	\$ 11,135	\$ 0
Changes in proportionate share	\$ 48,355	\$ 27,671
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,389	\$ 2,002
Total (prior to post-MD contributions)	\$ 77,129	\$ 29,851
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47,278

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 9,245
2 nd Fiscal Year	11,095
3 rd Fiscal Year	10,389
4 th Fiscal Year	13,301
5 th Fiscal Year	3,247
Thereafter	0
Total	\$ 47,278

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01452742%

Employer's proportionate share at MD 0.01158193%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,512,896

Employer's proportionate share of system NPL/(A) at MD \$ 2,527,575

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,753,241

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,499,798

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 576,571

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (128,640)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 70,826

Employer's Total Pension Expense/(Income) \$ 518,757

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 111,244	\$ 0
Changes of assumptions	\$ 135,647	\$ 4,753
Net difference between projected and actual earnings on investments	\$ 297,210	\$ 0
Changes in proportionate share	\$ 120,773	\$ 510,165
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145,101	\$ 0
Total (prior to post-MD contributions)	\$ 809,975	\$ 514,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 295,057

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 57,048
2 nd Fiscal Year	97,872
3 rd Fiscal Year	118,117
4 th Fiscal Year	41,640
5 th Fiscal Year	(19,619)
Thereafter	0
Total	\$ 295,057

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00053473%
Employer's proportionate share at MD 0.00044361%

Employer's proportionate share of system NPL/(A) at prior MD \$ 92,495
Employer's proportionate share of system NPL/(A) at MD \$ 96,811

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 143,756
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 57,445

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,084
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,382)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,316

Employer's Total Pension Expense/(Income) \$ 17,018

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,261	\$ 0
Changes of assumptions	\$ 5,196	\$ 182
Net difference between projected and actual earnings on investments	\$ 11,384	\$ 0
Changes in proportionate share	\$ 5,229	\$ 26,892
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8,017	\$ 58
Total (prior to post-MD contributions)	\$ 34,087	\$ 27,132
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,955

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,694)
2 nd Fiscal Year	1,469
3 rd Fiscal Year	5,399
4 th Fiscal Year	3,074
5 th Fiscal Year	(294)
Thereafter	0
Total	\$ 6,955

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00081878%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 141,629
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,282)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (52)

Employer's Total Pension Expense/(Income) **\$ (10,334)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 21,800	\$ 101,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,984	\$ 8,302
Total (prior to post-MD contributions)	\$ 24,784	\$ 109,659
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (84,875)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (17,256)
2 nd Fiscal Year	(20,310)
3 rd Fiscal Year	(19,122)
4 th Fiscal Year	(21,523)
5 th Fiscal Year	(6,664)
Thereafter	0
Total	\$ (84,875)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 2.91208166%

Employer's proportionate share at MD 2.72785005%

Employer's proportionate share of system NPL/(A) at prior MD \$ 503,720,388

Employer's proportionate share of system NPL/(A) at MD \$ 595,310,707

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 883,987,235

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 353,242,058

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 135,797,651

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,941,304)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (161,126)

Employer's Total Pension Expense/(Income) \$ 113,695,221

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 26,200,873	\$ 0
Changes of assumptions	\$ 31,948,444	\$ 1,119,407
Net difference between projected and actual earnings on investments	\$ 70,000,805	\$ 0
Changes in proportionate share	\$ 0	\$ 43,760,375
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,261,764	\$ 1,334,339
Total (prior to post-MD contributions)	\$ 131,411,886	\$ 46,214,121
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 85,197,765

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,954,374
2 nd Fiscal Year	27,150,786
3 rd Fiscal Year	27,579,909
4 th Fiscal Year	19,394,579
5 th Fiscal Year	(881,885)
Thereafter	0
Total	\$ 85,197,765

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00029409%
Employer's proportionate share at MD 0.00025986%

Employer's proportionate share of system NPL/(A) at prior MD \$ 50,871
Employer's proportionate share of system NPL/(A) at MD \$ 56,710

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 84,210
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,650

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,936
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,808
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,326

Employer's Total Pension Expense/(Income) \$ 17,070

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,496	\$ 0
Changes of assumptions	\$ 3,043	\$ 107
Net difference between projected and actual earnings on investments	\$ 6,668	\$ 0
Changes in proportionate share	\$ 2,782	\$ 5,032
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,218	\$ 737
Total (prior to post-MD contributions)	\$ 17,207	\$ 5,876
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,331

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,621
2 nd Fiscal Year	3,414
3 rd Fiscal Year	3,156
4 th Fiscal Year	1,421
5 th Fiscal Year	(280)
Thereafter	0
Total	\$ 11,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.04518685%
Employer's proportionate share at MD 0.04682745%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,816,243
Employer's proportionate share of system NPL/(A) at MD \$ 10,219,360

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,174,906
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,063,905

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,331,161
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 199,841
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,628

Employer's Total Pension Expense/(Income) \$ 2,574,630

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 449,775	\$ 0
Changes of assumptions	\$ 548,441	\$ 19,216
Net difference between projected and actual earnings on investments	\$ 1,201,664	\$ 0
Changes in proportionate share	\$ 873,360	\$ 70,651
Differences between employer contributions and employer's proportionate share of system contributions	\$ 136,506	\$ 153,412
Total (prior to post-MD contributions)	\$ 3,209,746	\$ 243,279
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,966,467

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 735,476
2 nd Fiscal Year	911,632
3 rd Fiscal Year	830,510
4 th Fiscal Year	475,925
5 th Fiscal Year	12,924
Thereafter	0
Total	\$ 2,966,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01385769%
Employer's proportionate share at MD 0.01576941%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,397,049
Employer's proportionate share of system NPL/(A) at MD \$ 3,441,428

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,110,236
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,042,055

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 785,032
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 236,648
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,730

Employer's Total Pension Expense/(Income) \$ 1,032,410

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 151,464	\$ 0
Changes of assumptions	\$ 184,691	\$ 6,471
Net difference between projected and actual earnings on investments	\$ 404,667	\$ 0
Changes in proportionate share	\$ 441,351	\$ 88,205
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,081	\$ 66,106
Total (prior to post-MD contributions)	\$ 1,213,254	\$ 160,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,052,472

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 st Fiscal Year	\$ 271,265
2 nd Fiscal Year	309,565
3 rd Fiscal Year	273,187
4 th Fiscal Year	184,183
5 th Fiscal Year	14,272
Thereafter	0
Total	\$ 1,052,472

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00069605%

Employer's proportionate share at MD 0.00053982%

Employer's proportionate share of system NPL/(A) at prior MD \$ 120,400

Employer's proportionate share of system NPL/(A) at MD \$ 117,807

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 174,934

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 69,904

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 26,873

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,235
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 965

Employer's Total Pension Expense/(Income) \$ 31,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,185	\$ 0
Changes of assumptions	\$ 6,322	\$ 222
Net difference between projected and actual earnings on investments	\$ 13,853	\$ 0
Changes in proportionate share	\$ 9,495	\$ 30,533
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,226	\$ 5,729
Total (prior to post-MD contributions)	\$ 38,081	\$ 36,484
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,597

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,394)
2 nd Fiscal Year	1,740
3 rd Fiscal Year	3,196
4 th Fiscal Year	(376)
5 th Fiscal Year	(1,569)
Thereafter	0
Total	\$ 1,597

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00512684%
Employer's proportionate share at MD 0.00354510%

Employer's proportionate share of system NPL/(A) at prior MD \$ 886,821
Employer's proportionate share of system NPL/(A) at MD \$ 773,663

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,148,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 459,072

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 176,482
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 66,735
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,035)

Employer's Total Pension Expense/(Income) \$ 234,182

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 34,051	\$ 0
Changes of assumptions	\$ 41,520	\$ 1,455
Net difference between projected and actual earnings on investments	\$ 90,973	\$ 0
Changes in proportionate share	\$ 310,956	\$ 185,917
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,983	\$ 86,666
Total (prior to post-MD contributions)	\$ 502,483	\$ 274,038
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 228,445

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 94,898
2 nd Fiscal Year	102,635
3 rd Fiscal Year	58,376
4 th Fiscal Year	(11,593)
5 th Fiscal Year	(15,872)
Thereafter	0
Total	\$ 228,445

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03940130%
Employer's proportionate share at MD	0.03752420%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,815,481
Employer's proportionate share of system NPL/(A) at MD	\$ 8,189,071
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,160,094
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,859,184
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,868,027
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 231,769
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 61,175
Employer's Total Pension Expense/(Income)	\$ 2,160,971

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 360,418	\$ 0
Changes of assumptions	\$ 439,482	\$ 15,399
Net difference between projected and actual earnings on investments	\$ 962,928	\$ 0
Changes in proportionate share	\$ 897,939	\$ 283,475
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,852	\$ 71,521
Total (prior to post-MD contributions)	\$ 2,817,619	\$ 370,395
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,447,224

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 659,949
2 nd Fiscal Year	739,183
3 rd Fiscal Year	695,405
4 th Fiscal Year	355,168
5 th Fiscal Year	(2,481)
Thereafter	0
Total	\$ 2,447,224

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02688280%

Employer's proportionate share at MD 0.02621407%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,650,081

Employer's proportionate share of system NPL/(A) at MD \$ 5,720,812

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,494,933

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,394,582

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,304,987

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (205,855)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 57,327

Employer's Total Pension Expense/(Income) \$ 1,156,459

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 251,785	\$ 0
Changes of assumptions	\$ 307,018	\$ 10,757
Net difference between projected and actual earnings on investments	\$ 672,693	\$ 0
Changes in proportionate share	\$ 0	\$ 386,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 237,479	\$ 30,836
Total (prior to post-MD contributions)	\$ 1,468,975	\$ 428,035
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,040,940

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 161,642
2 nd Fiscal Year	296,524
3 rd Fiscal Year	313,248
4 th Fiscal Year	255,834
5 th Fiscal Year	13,691
Thereafter	0
Total	\$ 1,040,940

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00433687%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 946,454

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,405,406
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 561,602

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 215,898
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 118,548
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,872

Employer's Total Pension Expense/(Income) \$ 360,318

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,655	\$ 0
Changes of assumptions	\$ 50,793	\$ 1,780
Net difference between projected and actual earnings on investments	\$ 111,291	\$ 0
Changes in proportionate share	\$ 509,754	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,588	\$ 18,960
Total (prior to post-MD contributions)	\$ 804,081	\$ 20,740
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 783,341

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 190,021
2 nd Fiscal Year	204,670
3 rd Fiscal Year	195,380
4 th Fiscal Year	158,159
5 th Fiscal Year	35,112
Thereafter	0
Total	\$ 783,341

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2890: Central Cascades Fire and EMS

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,538
Employer's Total Pension Expense/(Income)	\$ 1,538

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,118	\$ 0
Total (prior to post-MD contributions)	\$ 6,118	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,118

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,538
2 nd Fiscal Year	1,538
3 rd Fiscal Year	1,538
4 th Fiscal Year	1,179
5 th Fiscal Year	325
Thereafter	0
Total	\$ 6,118

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2891: Grant County Emergency Communications Agency

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 5,978

Employer's Total Pension Expense/(Income) \$ 5,978

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,305	\$ 0
Total (prior to post-MD contributions)	\$ 24,305	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 24,305

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,978
2 nd Fiscal Year	5,978
3 rd Fiscal Year	5,978
4 th Fiscal Year	4,961
5 th Fiscal Year	1,410
Thereafter	0
Total	\$ 24,305

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2892: Lake Health District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00010338%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 22,561**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 33,501
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,387

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,146
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,826
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,378

Employer's Total Pension Expense/(Income) **\$ 9,350**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 993	\$ 0
Changes of assumptions	\$ 1,211	\$ 42
Net difference between projected and actual earnings on investments	\$ 2,653	\$ 0
Changes in proportionate share	\$ 12,151	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,233	\$ 0
Total (prior to post-MD contributions)	\$ 22,241	\$ 42
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,199

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,291
2 nd Fiscal Year	5,640
3 rd Fiscal Year	5,539
4 th Fiscal Year	4,634
5 th Fiscal Year	1,094
Thereafter	0
Total	\$ 22,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2893: Pleasant Hill Goshen Fire and Rescue

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00328989%
Employer's proportionate share at MD 0.00341055%

Employer's proportionate share of system NPL/(A) at prior MD \$ 569,072
Employer's proportionate share of system NPL/(A) at MD \$ 744,299

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,105,223
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 441,648

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 169,784
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 15,841
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,956

Employer's Total Pension Expense/(Income) \$ 190,581

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 32,758	\$ 0
Changes of assumptions	\$ 39,944	\$ 1,400
Net difference between projected and actual earnings on investments	\$ 87,520	\$ 0
Changes in proportionate share	\$ 144,049	\$ 58,797
Differences between employer contributions and employer's proportionate share of system contributions	\$ 23,209	\$ 2,871
Total (prior to post-MD contributions)	\$ 327,480	\$ 63,068
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 264,412

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 53,337
2 nd Fiscal Year	78,035
3 rd Fiscal Year	87,868
4 th Fiscal Year	43,249
5 th Fiscal Year	1,923
Thereafter	0
Total	\$ 264,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2894: Greater Toledo Pool Recreation District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 1,459	\$ 0
Total (prior to post-MD contributions)	\$ 1,459	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,459

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 367
2 nd Fiscal Year	367
3 rd Fiscal Year	367
4 th Fiscal Year	280
5 th Fiscal Year	78
Thereafter	0
Total	\$ 1,459

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2895: Western Lane Fire and EMS Authority

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ 7,864

Employer's Total Pension Expense/(Income) \$ 7,864

	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	\$ 33,813	\$ 0
Total (prior to post-MD contributions)	\$ 33,813	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 33,813

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,864
2 nd Fiscal Year	7,864
3 rd Fiscal Year	7,864
4 th Fiscal Year	7,864
5 th Fiscal Year	2,357
Thereafter	0
Total	\$ 33,813

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #2896: CareOregon Inc

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 3,792

Employer's Total Pension Expense/(Income) \$ 3,792

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 16,304	\$ 0
Total (prior to post-MD contributions)	\$ 16,304	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,304

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,792
2 nd Fiscal Year	3,792
3 rd Fiscal Year	3,792
4 th Fiscal Year	3,792
5 th Fiscal Year	1,136
Thereafter	0
Total	\$ 16,304

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04356747%
Employer's proportionate share at MD	0.05139604%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,536,129
Employer's proportionate share of system NPL/(A) at MD	\$ 11,216,384
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,655,403
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,655,514
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,558,594
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 310,611
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (241,944)
Employer's Total Pension Expense/(Income)	\$ 2,627,261

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 493,657	\$ 0
Changes of assumptions	\$ 601,948	\$ 21,091
Net difference between projected and actual earnings on investments	\$ 1,318,901	\$ 0
Changes in proportionate share	\$ 1,193,233	\$ 42,628
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 707,468
Total (prior to post-MD contributions)	\$ 3,607,739	\$ 771,187
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,836,552

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 624,829
2 nd Fiscal Year	794,623
3 rd Fiscal Year	779,721
4 th Fiscal Year	589,671
5 th Fiscal Year	47,708
Thereafter	0
Total	\$ 2,836,552

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09230850%
Employer's proportionate share at MD	0.08500701%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,967,160
Employer's proportionate share of system NPL/(A) at MD	\$ 18,551,453
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,547,376
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,007,955
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,231,813
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,503)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (272,879)
Employer's Total Pension Expense/(Income)	\$ 3,956,431

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 816,488	\$ 0
Changes of assumptions	\$ 995,598	\$ 34,884
Net difference between projected and actual earnings on investments	\$ 2,181,410	\$ 0
Changes in proportionate share	\$ 523,183	\$ 868,857
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 836,537
Total (prior to post-MD contributions)	\$ 4,516,679	\$ 1,740,278
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,776,401

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 665,804
2 nd Fiscal Year	916,889
3 rd Fiscal Year	795,426
4 th Fiscal Year	470,169
5 th Fiscal Year	(71,887)
Thereafter	0
Total	\$ 2,776,401

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05575543%
Employer's proportionate share at MD 0.05838112%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,644,354
Employer's proportionate share of system NPL/(A) at MD \$ 12,740,768

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,918,989
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,560,044

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,906,325
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (131,115)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (480,920)

Employer's Total Pension Expense/(Income) \$ 2,294,290

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 560,748	\$ 0
Changes of assumptions	\$ 683,757	\$ 23,957
Net difference between projected and actual earnings on investments	\$ 1,498,149	\$ 0
Changes in proportionate share	\$ 404,412	\$ 1,094,708
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,237,709
Total (prior to post-MD contributions)	\$ 3,147,066	\$ 2,356,374
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 790,692

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (27,138)
2 nd Fiscal Year	174,585
3 rd Fiscal Year	279,081
4 th Fiscal Year	376,487
5 th Fiscal Year	(12,324)
Thereafter	0
Total	\$ 790,692

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08865930%
Employer's proportionate share at MD	0.09417005%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,335,936
Employer's proportionate share of system NPL/(A) at MD	\$ 20,551,144
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 30,516,751
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,194,520
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,687,967
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (237,727)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (440,355)
Employer's Total Pension Expense/(Income)	\$ 4,009,885

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 904,499	\$ 0
Changes of assumptions	\$ 1,102,915	\$ 38,644
Net difference between projected and actual earnings on investments	\$ 2,416,548	\$ 0
Changes in proportionate share	\$ 659,806	\$ 1,097,433
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,289,338
Total (prior to post-MD contributions)	\$ 5,083,768	\$ 2,425,415
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,658,353

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 331,013
2 nd Fiscal Year	724,220
3 rd Fiscal Year	813,142
4 th Fiscal Year	773,083
5 th Fiscal Year	16,895
Thereafter	0
Total	\$ 2,658,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.29657287%
Employer's proportionate share at MD	0.30585551%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 51,300,004
Employer's proportionate share of system NPL/(A) at MD	\$ 66,748,192
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 99,115,553
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 39,606,660
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 15,226,079
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,444,581)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,775,520)
Employer's Total Pension Expense/(Income)	\$ 12,005,978

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,937,728	\$ 0
Changes of assumptions	\$ 3,582,164	\$ 125,512
Net difference between projected and actual earnings on investments	\$ 7,848,720	\$ 0
Changes in proportionate share	\$ 1,091,078	\$ 3,783,304
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,934,891
Total (prior to post-MD contributions)	\$ 15,459,690	\$ 8,843,707
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,615,983

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 220,847
2 nd Fiscal Year	1,878,952
3 rd Fiscal Year	2,400,910
4 th Fiscal Year	2,171,471
5 th Fiscal Year	(56,195)
Thereafter	0
Total	\$ 6,615,983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.26066113%
Employer's proportionate share at MD	0.30626043%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 45,088,133
Employer's proportionate share of system NPL/(A) at MD	\$ 66,836,560
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 99,246,771
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 39,659,095
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 15,246,237
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 3,057,693
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,730,896)
Employer's Total Pension Expense/(Income)	\$ 15,573,034

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,941,617	\$ 0
Changes of assumptions	\$ 3,586,907	\$ 125,678
Net difference between projected and actual earnings on investments	\$ 7,859,111	\$ 0
Changes in proportionate share	\$ 8,257,123	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,655,749
Total (prior to post-MD contributions)	\$ 22,644,758	\$ 7,781,427
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,863,331

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,543,878
2 nd Fiscal Year	4,311,355
3 rd Fiscal Year	3,719,302
4 th Fiscal Year	3,086,998
5 th Fiscal Year	201,798
Thereafter	0
Total	\$ 14,863,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08120915%
Employer's proportionate share at MD	0.07913060%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,047,238
Employer's proportionate share of system NPL/(A) at MD	\$ 17,269,019
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,643,067
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,246,991
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,939,274
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 321,142
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 107,552
Employer's Total Pension Expense/(Income)	\$ 4,367,968

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 760,046	\$ 0
Changes of assumptions	\$ 926,774	\$ 32,472
Net difference between projected and actual earnings on investments	\$ 2,030,612	\$ 0
Changes in proportionate share	\$ 1,281,987	\$ 321,791
Differences between employer contributions and employer's proportionate share of system contributions	\$ 125,862	\$ 108,173
Total (prior to post-MD contributions)	\$ 5,125,281	\$ 462,436
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,662,845

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,396,578
2 nd Fiscal Year	1,478,372
3 rd Fiscal Year	1,125,438
4 th Fiscal Year	668,648
5 th Fiscal Year	(6,192)
Thereafter	0
Total	\$ 4,662,845

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.25085909%
Employer's proportionate share at MD	0.26513161%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 43,392,615
Employer's proportionate share of system NPL/(A) at MD	\$ 57,860,837
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 85,918,564
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 34,333,132
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 13,198,764
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,360,402
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,073,220)
Employer's Total Pension Expense/(Income)	\$ 13,485,946

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,546,577	\$ 0
Changes of assumptions	\$ 3,105,208	\$ 108,800
Net difference between projected and actual earnings on investments	\$ 6,803,683	\$ 0
Changes in proportionate share	\$ 3,571,396	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,106,658
Total (prior to post-MD contributions)	\$ 16,026,864	\$ 3,215,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,811,406

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 st Fiscal Year	\$ 2,975,595
2 nd Fiscal Year	3,790,723
3 rd Fiscal Year	3,560,790
4 th Fiscal Year	2,429,890
5 th Fiscal Year	54,408
Thereafter	0
Total	\$ 12,811,406

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.22414383%
Employer's proportionate share at MD	0.23457676%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 38,771,515
Employer's proportionate share of system NPL/(A) at MD	\$ 51,192,717
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 76,016,958
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 30,376,441
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 11,677,685
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 714,919
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,026,250)
Employer's Total Pension Expense/(Income)	\$ 11,366,354

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,253,099	\$ 0
Changes of assumptions	\$ 2,747,351	\$ 96,261
Net difference between projected and actual earnings on investments	\$ 6,019,598	\$ 0
Changes in proportionate share	\$ 2,333,457	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,041,095
Total (prior to post-MD contributions)	\$ 13,353,505	\$ 3,137,356
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,216,149

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,256,440
2 nd Fiscal Year	3,090,494
3 rd Fiscal Year	2,853,920
4 th Fiscal Year	2,000,102
5 th Fiscal Year	15,195
Thereafter	0
Total	\$ 10,216,149

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.38640258%
Employer's proportionate share at MD	0.53966656%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 66,838,393
Employer's proportionate share of system NPL/(A) at MD	\$ 117,773,805
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 174,884,375
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 69,883,946
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 26,865,645
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (11,539,474)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 29,601,528
Employer's Total Pension Expense/(Income)	\$ 44,927,699

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,183,472	\$ 0
Changes of assumptions	\$ 6,320,548	\$ 221,459
Net difference between projected and actual earnings on investments	\$ 13,848,669	\$ 0
Changes in proportionate share	\$ 18,167,730	\$ 51,556,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 104,494,284	\$ 8,204,453
Total (prior to post-MD contributions)	\$ 148,014,703	\$ 59,982,507
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 88,032,196

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 st Fiscal Year	\$ 23,863,527
2 nd Fiscal Year	26,137,377
3 rd Fiscal Year	26,227,682
4 th Fiscal Year	10,892,619
5 th Fiscal Year	910,991
Thereafter	0
Total	\$ 88,032,196

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.36211904%
Employer's proportionate share at MD 0.37522677%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,637,922
Employer's proportionate share of system NPL/(A) at MD \$ 81,887,387

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 121,596,007
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 48,589,869

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 18,679,514
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,227,811
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (680,735)

Employer's Total Pension Expense/(Income) \$ 19,226,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,604,036	\$ 0
Changes of assumptions	\$ 4,394,637	\$ 153,979
Net difference between projected and actual earnings on investments	\$ 9,628,893	\$ 0
Changes in proportionate share	\$ 2,898,485	\$ 789,642
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,319,035	\$ 2,371,482
Total (prior to post-MD contributions)	\$ 22,845,086	\$ 3,315,103
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 19,529,983

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,414,148
2 nd Fiscal Year	5,542,503
3 rd Fiscal Year	5,074,155
4 th Fiscal Year	4,154,269
5 th Fiscal Year	344,907
Thereafter	0
Total	\$ 19,529,983

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.16743082%
Employer's proportionate share at MD	0.16609298%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 28,961,522
Employer's proportionate share of system NPL/(A) at MD	\$ 36,247,201
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 53,824,100
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 21,508,157

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 8,268,430
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (73,663)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (573,463)
Employer's Total Pension Expense/(Income)	\$ 7,621,304

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,595,315	\$ 0
Changes of assumptions	\$ 1,945,273	\$ 68,158
Net difference between projected and actual earnings on investments	\$ 4,262,200	\$ 0
Changes in proportionate share	\$ 316,566	\$ 949,932
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,701,574
Total (prior to post-MD contributions)	\$ 8,119,354	\$ 2,719,664
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,399,690

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,131,452
2 nd Fiscal Year	1,664,048
3 rd Fiscal Year	1,486,028
4 th Fiscal Year	1,162,607
5 th Fiscal Year	(44,445)
Thereafter	0
Total	\$ 5,399,690

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02093636%
Employer's proportionate share at MD 0.02226768%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,621,489
Employer's proportionate share of system NPL/(A) at MD \$ 4,859,574

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,216,066
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,883,546

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,108,528
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 99,556
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (126,116)

Employer's Total Pension Expense/(Income) \$ 1,081,968

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 213,880	\$ 0
Changes of assumptions	\$ 260,798	\$ 9,138
Net difference between projected and actual earnings on investments	\$ 571,423	\$ 0
Changes in proportionate share	\$ 520,013	\$ 84,639
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 382,651
Total (prior to post-MD contributions)	\$ 1,566,114	\$ 476,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,089,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 227,141
2 nd Fiscal Year	359,299
3 rd Fiscal Year	303,482
4 th Fiscal Year	197,077
5 th Fiscal Year	2,687
Thereafter	0
Total	\$ 1,089,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04129482%
Employer's proportionate share at MD	0.04068234%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,143,015
Employer's proportionate share of system NPL/(A) at MD	\$ 8,878,286
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 13,183,521
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,268,146
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,025,246
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (225,696)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (138,093)
Employer's Total Pension Expense/(Income)	\$ 1,661,457

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 390,752	\$ 0
Changes of assumptions	\$ 476,470	\$ 16,695
Net difference between projected and actual earnings on investments	\$ 1,043,971	\$ 0
Changes in proportionate share	\$ 0	\$ 394,088
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 375,972
Total (prior to post-MD contributions)	\$ 1,911,193	\$ 786,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,124,438

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 st Fiscal Year	\$ 91,900
2 nd Fiscal Year	361,332
3 rd Fiscal Year	391,281
4 th Fiscal Year	290,912
5 th Fiscal Year	(10,987)
Thereafter	0
Total	\$ 1,124,438

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01873832%

Employer's proportionate share at MD 0.01943014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,241,281

Employer's proportionate share of system NPL/(A) at MD \$ 4,240,325

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,296,532

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,516,100

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 967,270

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 156,866
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (66,838)

Employer's Total Pension Expense/(Income) \$ 1,057,298

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 186,626	\$ 0
Changes of assumptions	\$ 227,565	\$ 7,973
Net difference between projected and actual earnings on investments	\$ 498,607	\$ 0
Changes in proportionate share	\$ 344,979	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 181,562
Total (prior to post-MD contributions)	\$ 1,257,777	\$ 189,535
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,068,242

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 276,089
2 nd Fiscal Year	328,513
3 rd Fiscal Year	279,208
4 th Fiscal Year	180,364
5 th Fiscal Year	4,067
Thereafter	0
Total	\$ 1,068,242

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08363705%
Employer's proportionate share at MD	0.08488989%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,467,207
Employer's proportionate share of system NPL/(A) at MD	\$ 18,525,894
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,509,422
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,992,789
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,225,983
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 212,413
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (507,818)
Employer's Total Pension Expense/(Income)	\$ 3,930,578

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 815,363	\$ 0
Changes of assumptions	\$ 994,226	\$ 34,836
Net difference between projected and actual earnings on investments	\$ 2,178,404	\$ 0
Changes in proportionate share	\$ 402,809	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,382,824
Total (prior to post-MD contributions)	\$ 4,390,802	\$ 1,417,660
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,973,142

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 611,833
2 nd Fiscal Year	905,582
3 rd Fiscal Year	850,489
4 th Fiscal Year	624,070
5 th Fiscal Year	(18,831)
Thereafter	0
Total	\$ 2,973,142

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.23447367%

Employer's proportionate share at MD 0.22424167%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,558,330

Employer's proportionate share of system NPL/(A) at MD \$ 48,937,245

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 72,667,768

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,038,102

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,163,184

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (430,716)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (463,482)

Employer's Total Pension Expense/(Income) \$ 10,268,986

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,153,831	\$ 0
Changes of assumptions	\$ 2,626,307	\$ 92,020
Net difference between projected and actual earnings on investments	\$ 5,754,384	\$ 0
Changes in proportionate share	\$ 131,172	\$ 1,458,231
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,957	\$ 1,617,326
Total (prior to post-MD contributions)	\$ 10,683,651	\$ 3,167,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,516,074

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,506,699
2 nd Fiscal Year	2,395,537
3 rd Fiscal Year	2,239,966
4 th Fiscal Year	1,483,863
5 th Fiscal Year	(109,990)
Thereafter	0
Total	\$ 7,516,074

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.08876156%
Employer's proportionate share at MD 0.08883350%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,353,624
Employer's proportionate share of system NPL/(A) at MD \$ 19,386,525

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 28,787,389
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,503,465

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,422,303
▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (29,778)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (219,161)
Employer's Total Pension Expense/(Income) \$ 4,173,364

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 853,242	\$ 0
Changes of assumptions	\$ 1,040,414	\$ 36,454
Net difference between projected and actual earnings on investments	\$ 2,279,603	\$ 0
Changes in proportionate share	\$ 258,080	\$ 592,537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 541,999
Total (prior to post-MD contributions)	\$ 4,431,339	\$ 1,170,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,260,349

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 656,560
2 nd Fiscal Year	999,597
3 rd Fiscal Year	889,273
4 th Fiscal Year	711,369
5 th Fiscal Year	3,550
Thereafter	0
Total	\$ 3,260,349

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00792868%

Employer's proportionate share at MD 0.00699937%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,371,472

Employer's proportionate share of system NPL/(A) at MD \$ 1,527,503

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,268,216

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 906,381

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 348,442

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,957)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,596

Employer's Total Pension Expense/(Income) \$ 321,081

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,229	\$ 0
Changes of assumptions	\$ 81,976	\$ 2,872
Net difference between projected and actual earnings on investments	\$ 179,615	\$ 0
Changes in proportionate share	\$ 51,124	\$ 154,204
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,053	\$ 0
Total (prior to post-MD contributions)	\$ 409,997	\$ 157,076
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 252,921

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 63,469
2 nd Fiscal Year	94,397
3 rd Fiscal Year	63,298
4 th Fiscal Year	37,525
5 th Fiscal Year	(5,769)
Thereafter	0
Total	\$ 252,921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00451944%
Employer's proportionate share at MD 0.00541648%

Employer's proportionate share of system NPL/(A) at prior MD \$ 781,755
Employer's proportionate share of system NPL/(A) at MD \$ 1,182,062

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,755,265
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 701,405

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 269,643
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,448)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 5,767

Employer's Total Pension Expense/(Income) \$ 251,962

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,025	\$ 0
Changes of assumptions	\$ 63,438	\$ 2,223
Net difference between projected and actual earnings on investments	\$ 138,995	\$ 0
Changes in proportionate share	\$ 135,585	\$ 131,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,918	\$ 50,355
Total (prior to post-MD contributions)	\$ 420,961	\$ 184,403
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 236,558

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,013
2 nd Fiscal Year	49,350
3 rd Fiscal Year	74,250
4 th Fiscal Year	62,007
5 th Fiscal Year	4,939
Thereafter	0
Total	\$ 236,558

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01778173%

Employer's proportionate share at MD 0.01768828%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,075,813

Employer's proportionate share of system NPL/(A) at MD \$ 3,860,191

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,732,065

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,290,538

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 880,557

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (21,614)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,840

Employer's Total Pension Expense/(Income) \$ 899,783

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,895	\$ 0
Changes of assumptions	\$ 207,164	\$ 7,259
Net difference between projected and actual earnings on investments	\$ 453,908	\$ 0
Changes in proportionate share	\$ 55,482	\$ 102,616
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,904	\$ 0
Total (prior to post-MD contributions)	\$ 962,353	\$ 109,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 852,478

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 197,101
2 nd Fiscal Year	262,758
3 rd Fiscal Year	228,751
4 th Fiscal Year	159,951
5 th Fiscal Year	3,918
Thereafter	0
Total	\$ 852,478

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3037: Alesia School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01759161%
Employer's proportionate share at MD 0.01514700%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,042,927
Employer's proportionate share of system NPL/(A) at MD \$ 3,305,596

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,908,538
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,961,456

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 754,047
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (61,521)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,743

Employer's Total Pension Expense/(Income) \$ 724,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 145,486	\$ 0
Changes of assumptions	\$ 177,401	\$ 6,216
Net difference between projected and actual earnings on investments	\$ 388,695	\$ 0
Changes in proportionate share	\$ 117,485	\$ 304,395
Differences between employer contributions and employer's proportionate share of system contributions	\$ 58,598	\$ 2,092
Total (prior to post-MD contributions)	\$ 887,665	\$ 312,703
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 574,962

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 152,331
2 nd Fiscal Year	206,873
3 rd Fiscal Year	151,497
4 th Fiscal Year	78,954
5 th Fiscal Year	(14,693)
Thereafter	0
Total	\$ 574,962

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.30614902%
Employer's proportionate share at MD	0.32261250%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 52,956,449
Employer's proportionate share of system NPL/(A) at MD	\$ 70,405,144
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 104,545,824
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 41,776,601
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 16,060,274
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 489,313
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (458,351)
Employer's Total Pension Expense/(Income)	\$ 16,091,236

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,098,678	\$ 0
Changes of assumptions	\$ 3,778,422	\$ 132,388
Net difference between projected and actual earnings on investments	\$ 8,278,730	\$ 0
Changes in proportionate share	\$ 3,468,206	\$ 2,369,208
Differences between employer contributions and employer's proportionate share of system contributions	\$ 802,562	\$ 2,225,574
Total (prior to post-MD contributions)	\$ 19,426,598	\$ 4,727,170
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,699,428

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 st Fiscal Year	\$ 3,410,596
2 nd Fiscal Year	4,675,665
3 rd Fiscal Year	3,619,977
4 th Fiscal Year	2,884,401
5 th Fiscal Year	108,788
Thereafter	0
Total	\$ 14,699,428

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07197935%
Employer's proportionate share at MD	0.07871281%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,450,704
Employer's proportionate share of system NPL/(A) at MD	\$ 17,177,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,507,677
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,192,890
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,918,476
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 301,164
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (159,132)
Employer's Total Pension Expense/(Income)	\$ 4,060,508

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 756,033	\$ 0
Changes of assumptions	\$ 921,881	\$ 32,301
Net difference between projected and actual earnings on investments	\$ 2,019,891	\$ 0
Changes in proportionate share	\$ 1,374,885	\$ 79,451
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 525,547
Total (prior to post-MD contributions)	\$ 5,072,690	\$ 637,299
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,435,391

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,008,148
2 nd Fiscal Year	1,332,231
3 rd Fiscal Year	1,211,949
4 th Fiscal Year	834,666
5 th Fiscal Year	48,396
Thereafter	0
Total	\$ 4,435,391

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 43

Employer's Total Pension Expense/(Income) \$ 43

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.55245061%

Employer's proportionate share at MD 0.59030632%

Employer's proportionate share of system NPL/(A) at prior MD \$ 95,560,725

Employer's proportionate share of system NPL/(A) at MD \$ 128,825,143

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 191,294,698

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 76,441,526

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 29,386,590

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,141,421
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,077,401)

Employer's Total Pension Expense/(Income) \$ 30,450,610

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,669,865	\$ 0
Changes of assumptions	\$ 6,913,638	\$ 242,240
Net difference between projected and actual earnings on investments	\$ 15,148,163	\$ 0
Changes in proportionate share	\$ 7,332,332	\$ 499,775
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,337,849
Total (prior to post-MD contributions)	\$ 35,063,998	\$ 4,079,864
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 30,984,134

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,118,229
2 nd Fiscal Year	9,323,074
3 rd Fiscal Year	8,256,875
4 th Fiscal Year	5,967,488
5 th Fiscal Year	318,468
Thereafter	0
Total	\$ 30,984,134

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 60

Employer's Total Pension Expense/(Income) \$ 60

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 361

Employer's Total Pension Expense/(Income) \$ 361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 80	\$ 0
Total (prior to post-MD contributions)	\$ 80	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 80

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 80
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 80

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 450

Employer's Total Pension Expense/(Income) \$ 450

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 109	\$ 0
Total (prior to post-MD contributions)	\$ 109	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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 st Fiscal Year	\$ 109
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 109

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 845

Employer's Total Pension Expense/(Income) \$ 845

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 145	\$ 0
Total (prior to post-MD contributions)	\$ 145	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 145

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 145
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 145

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04180187%
Employer's proportionate share at MD	0.03650498%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,230,722
Employer's proportionate share of system NPL/(A) at MD	\$ 7,966,642
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,829,806
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,727,201
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,817,289
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (395,529)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 96,082
Employer's Total Pension Expense/(Income)	\$ 1,517,842

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 350,629	\$ 0
Changes of assumptions	\$ 427,545	\$ 14,980
Net difference between projected and actual earnings on investments	\$ 936,774	\$ 0
Changes in proportionate share	\$ 100,562	\$ 847,537
Differences between employer contributions and employer's proportionate share of system contributions	\$ 187,759	\$ 0
Total (prior to post-MD contributions)	\$ 2,003,269	\$ 862,517
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,140,752

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 197,139
2 nd Fiscal Year	395,858
3 rd Fiscal Year	376,738
4 th Fiscal Year	203,974
5 th Fiscal Year	(32,959)
Thereafter	0
Total	\$ 1,140,752

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.41368573%
Employer's proportionate share at MD	0.39051930%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 71,557,724
Employer's proportionate share of system NPL/(A) at MD	\$ 85,224,743
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 126,551,705
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 50,570,170
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 19,440,806
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,126,893)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (884,555)
Employer's Total Pension Expense/(Income)	\$ 17,429,358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,750,920	\$ 0
Changes of assumptions	\$ 4,573,743	\$ 160,254
Net difference between projected and actual earnings on investments	\$ 10,021,323	\$ 0
Changes in proportionate share	\$ 316,080	\$ 5,235,572
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,119,547
Total (prior to post-MD contributions)	\$ 18,662,066	\$ 7,515,373
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,146,693

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,024,697
2 nd Fiscal Year	3,529,369
3 rd Fiscal Year	3,249,029
4 th Fiscal Year	2,512,926
5 th Fiscal Year	(169,330)
Thereafter	0
Total	\$ 11,146,693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	1,126
Employer's Total Pension Expense/(Income)	\$	1,126

	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	\$ 269	\$ 0
Total (prior to post-MD contributions)	\$ 269	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 269

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 269
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 269

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05523918%
Employer's proportionate share at MD	0.06252067%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,555,055
Employer's proportionate share of system NPL/(A) at MD	\$ 13,644,161
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,260,452
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,096,094
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,112,400
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 969,769
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (723,378)
Employer's Total Pension Expense/(Income)	\$ 3,358,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 600,508	\$ 0
Changes of assumptions	\$ 732,239	\$ 25,656
Net difference between projected and actual earnings on investments	\$ 1,604,376	\$ 0
Changes in proportionate share	\$ 2,013,855	\$ 642,748
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,046,726
Total (prior to post-MD contributions)	\$ 4,950,978	\$ 2,715,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,235,848

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 659,450
2 nd Fiscal Year	668,628
3 rd Fiscal Year	434,699
4 th Fiscal Year	467,009
5 th Fiscal Year	6,063
Thereafter	0
Total	\$ 2,235,848

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 135

Employer's Total Pension Expense/(Income) \$ 135

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18	\$ 0
Total (prior to post-MD contributions)	\$ 18	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 18

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 18

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 321

Employer's Total Pension Expense/(Income) \$ 321

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75	\$ 0
Total (prior to post-MD contributions)	\$ 75	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 75
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 75

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04928850%

Employer's proportionate share at MD 0.06034327%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,525,730

Employer's proportionate share of system NPL/(A) at MD \$ 13,168,977

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,554,843

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,814,132

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,004,005

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 837,310
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (727,524)

Employer's Total Pension Expense/(Income) \$ 3,113,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 579,594	\$ 0
Changes of assumptions	\$ 706,737	\$ 24,763
Net difference between projected and actual earnings on investments	\$ 1,548,501	\$ 0
Changes in proportionate share	\$ 1,980,103	\$ 831,877
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,986,950
Total (prior to post-MD contributions)	\$ 4,814,935	\$ 2,843,590
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,971,345

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 436,884
2 nd Fiscal Year	515,943
3 rd Fiscal Year	440,872
4 th Fiscal Year	541,424
5 th Fiscal Year	36,223
Thereafter	0
Total	\$ 1,971,345

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02506557%

Employer's proportionate share at MD 0.02481217%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,335,743

Employer's proportionate share of system NPL/(A) at MD \$ 5,414,869

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,040,633

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,213,044

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,235,198

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,905)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,446

Employer's Total Pension Expense/(Income) \$ 1,186,739

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 238,320	\$ 0
Changes of assumptions	\$ 290,599	\$ 10,182
Net difference between projected and actual earnings on investments	\$ 636,718	\$ 0
Changes in proportionate share	\$ 294,367	\$ 252,233
Differences between employer contributions and employer's proportionate share of system contributions	\$ 101,561	\$ 6,914
Total (prior to post-MD contributions)	\$ 1,561,565	\$ 269,329
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,292,236

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 246,816
2 nd Fiscal Year	396,039
3 rd Fiscal Year	410,429
4 th Fiscal Year	236,508
5 th Fiscal Year	2,443
Thereafter	0
Total	\$ 1,292,236

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08818578%
Employer's proportionate share at MD	0.08873836%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,254,028
Employer's proportionate share of system NPL/(A) at MD	\$ 19,365,762
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 28,756,558
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,491,145
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,417,567
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (187,272)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (151,651)
Employer's Total Pension Expense/(Income)	\$ 4,078,644

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 852,328	\$ 0
Changes of assumptions	\$ 1,039,299	\$ 36,415
Net difference between projected and actual earnings on investments	\$ 2,277,162	\$ 0
Changes in proportionate share	\$ 227,151	\$ 545,043
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 485,732
Total (prior to post-MD contributions)	\$ 4,395,940	\$ 1,067,190
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,328,750

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 643,753
2 nd Fiscal Year	1,032,794
3 rd Fiscal Year	935,392
4 th Fiscal Year	715,137
5 th Fiscal Year	1,673
Thereafter	0
Total	\$ 3,328,750

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06020753%
Employer's proportionate share at MD 0.05937638%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,414,461
Employer's proportionate share of system NPL/(A) at MD \$ 12,957,968

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,241,513
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,688,925

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,955,871
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 49,171
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (148,667)

Employer's Total Pension Expense/(Income) \$ 2,856,375

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 570,307	\$ 0
Changes of assumptions	\$ 695,413	\$ 24,366
Net difference between projected and actual earnings on investments	\$ 1,523,689	\$ 0
Changes in proportionate share	\$ 410,175	\$ 124,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 594	\$ 512,458
Total (prior to post-MD contributions)	\$ 3,200,178	\$ 661,176
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,539,002

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 st Fiscal Year	\$ 589,014
2 nd Fiscal Year	809,056
3 rd Fiscal Year	696,254
4 th Fiscal Year	456,623
5 th Fiscal Year	(11,945)
Thereafter	0
Total	\$ 2,539,002

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04147073%
Employer's proportionate share at MD	0.03602295%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,173,443
Employer's proportionate share of system NPL/(A) at MD	\$ 7,861,447
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,673,599
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,664,780
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,793,292
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (375,941)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 94,841
Employer's Total Pension Expense/(Income)	\$ 1,512,192

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 345,999	\$ 0
Changes of assumptions	\$ 421,899	\$ 14,782
Net difference between projected and actual earnings on investments	\$ 924,404	\$ 0
Changes in proportionate share	\$ 0	\$ 928,673
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,844	\$ 0
Total (prior to post-MD contributions)	\$ 1,855,146	\$ 943,455
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 911,691

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 142,367
2 nd Fiscal Year	302,196
3 rd Fiscal Year	314,188
4 th Fiscal Year	187,062
5 th Fiscal Year	(34,123)
Thereafter	0
Total	\$ 911,691

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06680399%
Employer's proportionate share at MD 0.06642375%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,555,490
Employer's proportionate share of system NPL/(A) at MD \$ 14,495,947

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,525,284
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,601,522

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,306,703
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (179,116)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 243,055

Employer's Total Pension Expense/(Income) \$ 3,370,642

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 637,997	\$ 0
Changes of assumptions	\$ 777,952	\$ 27,258
Net difference between projected and actual earnings on investments	\$ 1,704,535	\$ 0
Changes in proportionate share	\$ 246,974	\$ 171,802
Differences between employer contributions and employer's proportionate share of system contributions	\$ 560,243	\$ 0
Total (prior to post-MD contributions)	\$ 3,927,701	\$ 199,060
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,728,641

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 881,707
2 nd Fiscal Year	1,149,313
3 rd Fiscal Year	1,018,076
4 th Fiscal Year	656,192
5 th Fiscal Year	23,352
Thereafter	0
Total	\$ 3,728,641

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.15336319%

Employer's proportionate share at MD 0.15015645%

Employer's proportionate share of system NPL/(A) at prior MD \$ 26,528,159

Employer's proportionate share of system NPL/(A) at MD \$ 32,769,302

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,659,707

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,444,461

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,475,079

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (436,417)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (15,432)

Employer's Total Pension Expense/(Income) \$ 7,023,230

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,442,246	\$ 0
Changes of assumptions	\$ 1,758,625	\$ 61,619
Net difference between projected and actual earnings on investments	\$ 3,853,244	\$ 0
Changes in proportionate share	\$ 237,381	\$ 837,019
Differences between employer contributions and employer's proportionate share of system contributions	\$ 124,055	\$ 383,101
Total (prior to post-MD contributions)	\$ 7,415,551	\$ 1,281,739
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,133,812

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,235,707
2 nd Fiscal Year	1,886,015
3 rd Fiscal Year	1,820,618
4 th Fiscal Year	1,209,013
5 th Fiscal Year	(17,541)
Thereafter	0
Total	\$ 6,133,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.11044066%
Employer's proportionate share at MD	0.10706904%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 19,103,589
Employer's proportionate share of system NPL/(A) at MD	\$ 23,366,147
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 34,696,799
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,864,871
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,330,104
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (123,772)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (195,159)
Employer's Total Pension Expense/(Income)	\$ 5,011,173

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,028,393	\$ 0
Changes of assumptions	\$ 1,253,987	\$ 43,937
Net difference between projected and actual earnings on investments	\$ 2,747,555	\$ 0
Changes in proportionate share	\$ 76,260	\$ 866,468
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 467,823
Total (prior to post-MD contributions)	\$ 5,106,195	\$ 1,378,228
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,727,967

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 761,389
2 nd Fiscal Year	1,141,793
3 rd Fiscal Year	1,055,136
4 th Fiscal Year	790,326
5 th Fiscal Year	(20,676)
Thereafter	0
Total	\$ 3,727,967

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01183184%

Employer's proportionate share at MD 0.01211554%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,046,625

Employer's proportionate share of system NPL/(A) at MD \$ 2,644,028

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,926,163

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,568,898

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 603,135

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (34,921)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,206

Employer's Total Pension Expense/(Income) \$ 595,420

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,369	\$ 0
Changes of assumptions	\$ 141,897	\$ 4,972
Net difference between projected and actual earnings on investments	\$ 310,903	\$ 0
Changes in proportionate share	\$ 132,232	\$ 71,589
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,731	\$ 1,892
Total (prior to post-MD contributions)	\$ 748,132	\$ 78,453
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 669,679

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 143,679
2 nd Fiscal Year	218,056
3 rd Fiscal Year	183,995
4 th Fiscal Year	119,315
5 th Fiscal Year	4,635
Thereafter	0
Total	\$ 669,679

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04377015%
Employer's proportionate share at MD	0.03719705%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,571,188
Employer's proportionate share of system NPL/(A) at MD	\$ 8,117,676
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,054,078
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,816,820
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,851,741
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (561,575)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 16,326
Employer's Total Pension Expense/(Income)	\$ 1,306,492

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 357,276	\$ 0
Changes of assumptions	\$ 435,650	\$ 15,264
Net difference between projected and actual earnings on investments	\$ 954,533	\$ 0
Changes in proportionate share	\$ 32,627	\$ 1,631,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 30,881	\$ 92,264
Total (prior to post-MD contributions)	\$ 1,810,967	\$ 1,739,312
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71,655

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (118,482)
2 nd Fiscal Year	10,463
3 rd Fiscal Year	118,383
4 th Fiscal Year	113,189
5 th Fiscal Year	(51,899)
Thereafter	0
Total	\$ 71,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05053052%
Employer's proportionate share at MD 0.04306106%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,740,570
Employer's proportionate share of system NPL/(A) at MD \$ 9,397,404

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,954,369
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,576,178

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,143,663
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (401,724)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 96,807

Employer's Total Pension Expense/(Income) \$ 1,838,746

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 413,599	\$ 0
Changes of assumptions	\$ 504,329	\$ 17,671
Net difference between projected and actual earnings on investments	\$ 1,105,013	\$ 0
Changes in proportionate share	\$ 317,052	\$ 1,096,094
Differences between employer contributions and employer's proportionate share of system contributions	\$ 161,894	\$ 1,896
Total (prior to post-MD contributions)	\$ 2,501,887	\$ 1,115,661
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,386,226

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 270,139
2 nd Fiscal Year	520,559
3 rd Fiscal Year	438,193
4 th Fiscal Year	207,011
5 th Fiscal Year	(49,676)
Thereafter	0
Total	\$ 1,386,226

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08622762%

Employer's proportionate share at MD 0.10835752%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,915,313

Employer's proportionate share of system NPL/(A) at MD \$ 23,647,338

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 35,114,344

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,031,722

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,394,247

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 924,521
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,096,445)

Employer's Total Pension Expense/(Income) \$ 5,222,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,040,769	\$ 0
Changes of assumptions	\$ 1,269,078	\$ 44,466
Net difference between projected and actual earnings on investments	\$ 2,780,620	\$ 0
Changes in proportionate share	\$ 3,312,040	\$ 1,176,222
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,750,134
Total (prior to post-MD contributions)	\$ 8,402,507	\$ 3,970,822
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,431,685

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 829,814
2 nd Fiscal Year	1,195,179
3 rd Fiscal Year	1,123,054
4 th Fiscal Year	1,170,027
5 th Fiscal Year	113,611
Thereafter	0
Total	\$ 4,431,685

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01779506%
Employer's proportionate share at MD 0.01768499%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,078,119
Employer's proportionate share of system NPL/(A) at MD \$ 3,859,473

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,730,999
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,290,112

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 880,393
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (167,520)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,566

Employer's Total Pension Expense/(Income) \$ 751,439

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 169,864	\$ 0
Changes of assumptions	\$ 207,126	\$ 7,257
Net difference between projected and actual earnings on investments	\$ 453,824	\$ 0
Changes in proportionate share	\$ 3,063	\$ 443,235
Differences between employer contributions and employer's proportionate share of system contributions	\$ 92,907	\$ 15,246
Total (prior to post-MD contributions)	\$ 926,784	\$ 465,738
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 461,046

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,282
2 nd Fiscal Year	113,699
3 rd Fiscal Year	145,294
4 th Fiscal Year	144,605
5 th Fiscal Year	3,165
Thereafter	0
Total	\$ 461,046

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 283

Employer's Total Pension Expense/(Income) \$ 283

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56	\$ 0
Total (prior to post-MD contributions)	\$ 56	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 56

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 56
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 56

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 79

Employer's Total Pension Expense/(Income) \$ 79

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 80

Employer's Total Pension Expense/(Income) \$ 80

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05956838%
Employer's proportionate share at MD	0.06425745%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,303,903
Employer's proportionate share of system NPL/(A) at MD	\$ 14,023,186
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 20,823,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 8,320,998
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,198,860
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 311,161
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (465,596)
Employer's Total Pension Expense/(Income)	\$ 3,044,425

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 617,190	\$ 0
Changes of assumptions	\$ 752,580	\$ 26,369
Net difference between projected and actual earnings on investments	\$ 1,648,944	\$ 0
Changes in proportionate share	\$ 937,103	\$ 478,251
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,135,660
Total (prior to post-MD contributions)	\$ 3,955,817	\$ 1,640,280
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,315,537

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 st Fiscal Year	\$ 484,147
2 nd Fiscal Year	675,384
3 rd Fiscal Year	601,106
4 th Fiscal Year	540,079
5 th Fiscal Year	14,822
Thereafter	0
Total	\$ 2,315,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02991766%
Employer's proportionate share at MD	0.02617055%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,175,039
Employer's proportionate share of system NPL/(A) at MD	\$ 5,711,314
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,480,830
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,388,947
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,302,821
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (279,334)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 95,863
Employer's Total Pension Expense/(Income)	\$ 1,119,350

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 251,367	\$ 0
Changes of assumptions	\$ 306,508	\$ 10,739
Net difference between projected and actual earnings on investments	\$ 671,576	\$ 0
Changes in proportionate share	\$ 58,297	\$ 656,077
Differences between employer contributions and employer's proportionate share of system contributions	\$ 204,256	\$ 0
Total (prior to post-MD contributions)	\$ 1,492,004	\$ 666,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 825,188

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 123,219
2 nd Fiscal Year	287,949
3 rd Fiscal Year	281,517
4 th Fiscal Year	153,881
5 th Fiscal Year	(21,377)
Thereafter	0
Total	\$ 825,188

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.94108314%
Employer's proportionate share at MD	0.93289839%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 162,784,846
Employer's proportionate share of system NPL/(A) at MD	\$ 203,590,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 302,315,103
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 120,805,375

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 46,441,486
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (236,257)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,636,723)
Employer's Total Pension Expense/(Income)	\$ 44,568,506

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,960,446	\$ 0
Changes of assumptions	\$ 10,926,059	\$ 382,826
Net difference between projected and actual earnings on investments	\$ 23,939,600	\$ 0
Changes in proportionate share	\$ 545,637	\$ 2,005,263
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,706,631
Total (prior to post-MD contributions)	\$ 44,371,742	\$ 7,094,720
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,277,022

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,949,932
2 nd Fiscal Year	11,398,010
3 rd Fiscal Year	10,542,118
4 th Fiscal Year	7,454,009
5 th Fiscal Year	(67,048)
Thereafter	0
Total	\$ 37,277,022

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
 Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
 Discount rate 7.20%
 Employer's proportionate share at prior MD 0.04342788%
 Employer's proportionate share at MD 0.03752482%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,511,983
Employer's proportionate share of system NPL/(A) at MD \$ 8,189,206
 ▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,160,295
 ▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,859,264

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,868,058
 ▪ Net amortization of employer-specific deferred amounts from:
 ○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,047)
 ○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (341,539)

Employer's Total Pension Expense/(Income) \$ 1,495,472

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 360,424	\$ 0
Changes of assumptions	\$ 439,489	\$ 15,399
Net difference between projected and actual earnings on investments	\$ 962,944	\$ 0
Changes in proportionate share	\$ 223,543	\$ 842,910
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 808,590
Total (prior to post-MD contributions)	\$ 1,986,400	\$ 1,666,899
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 319,501

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 st Fiscal Year	\$ 18,093
2 nd Fiscal Year	150,820
3 rd Fiscal Year	124,569
4 th Fiscal Year	86,458
5 th Fiscal Year	(60,439)
Thereafter	0
Total	\$ 319,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03949639%
Employer's proportionate share at MD 0.03416648%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,831,930
Employer's proportionate share of system NPL/(A) at MD \$ 7,456,301

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,071,991
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,424,377

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,700,873
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (280,201)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 172,094

Employer's Total Pension Expense/(Income) \$ 1,592,766

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 328,167	\$ 0
Changes of assumptions	\$ 400,156	\$ 14,021
Net difference between projected and actual earnings on investments	\$ 876,764	\$ 0
Changes in proportionate share	\$ 89,214	\$ 768,158
Differences between employer contributions and employer's proportionate share of system contributions	\$ 604,448	\$ 0
Total (prior to post-MD contributions)	\$ 2,298,749	\$ 782,179
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,516,570

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 295,428
2 nd Fiscal Year	477,152
3 rd Fiscal Year	457,838
4 th Fiscal Year	288,204
5 th Fiscal Year	(2,051)
Thereafter	0
Total	\$ 1,516,570

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.20960878%
Employer's proportionate share at MD	0.20817138%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 36,257,299
Employer's proportionate share of system NPL/(A) at MD	\$ 45,430,155
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 67,460,029
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 26,957,085

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 10,363,174
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (536,337)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 544,951
Employer's Total Pension Expense/(Income)	\$ 10,371,788

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,999,476	\$ 0
Changes of assumptions	\$ 2,438,093	\$ 85,426
Net difference between projected and actual earnings on investments	\$ 5,341,996	\$ 0
Changes in proportionate share	\$ 1,226,130	\$ 3,883,698
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,855,861	\$ 832,407
Total (prior to post-MD contributions)	\$ 14,861,556	\$ 4,801,531
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,060,025

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,266,695
2 nd Fiscal Year	3,031,306
3 rd Fiscal Year	2,666,235
4 th Fiscal Year	2,003,623
5 th Fiscal Year	92,167
Thereafter	0
Total	\$ 10,060,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03534725%

Employer's proportionate share at MD 0.04046549%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,114,228

Employer's proportionate share of system NPL/(A) at MD \$ 8,830,962

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 13,113,249

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,240,066

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,014,450

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 123,016
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (88,142)

Employer's Total Pension Expense/(Income) \$ 2,049,324

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 388,669	\$ 0
Changes of assumptions	\$ 473,930	\$ 16,606
Net difference between projected and actual earnings on investments	\$ 1,038,406	\$ 0
Changes in proportionate share	\$ 787,179	\$ 268,814
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 275,393
Total (prior to post-MD contributions)	\$ 2,688,184	\$ 560,813
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,127,371

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 473,134
2 nd Fiscal Year	629,490
3 rd Fiscal Year	541,797
4 th Fiscal Year	445,434
5 th Fiscal Year	37,517
Thereafter	0
Total	\$ 2,127,371

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01560209%

Employer's proportionate share at MD 0.01246829%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,698,788

Employer's proportionate share of system NPL/(A) at MD \$ 2,721,010

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,040,475

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,614,577

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 620,696

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (176,710)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,397

Employer's Total Pension Expense/(Income) \$ 481,383

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 119,757	\$ 0
Changes of assumptions	\$ 146,028	\$ 5,117
Net difference between projected and actual earnings on investments	\$ 319,955	\$ 0
Changes in proportionate share	\$ 22,481	\$ 419,902
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,491	\$ 0
Total (prior to post-MD contributions)	\$ 693,712	\$ 425,019
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 268,693

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 43,906
2 nd Fiscal Year	111,703
3 rd Fiscal Year	95,002
4 th Fiscal Year	38,363
5 th Fiscal Year	(20,280)
Thereafter	0
Total	\$ 268,693

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01354634%
Employer's proportionate share at MD	0.02147217%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,343,192
Employer's proportionate share of system NPL/(A) at MD	\$ 4,685,966
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,958,273
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,780,532
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,068,926
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 343,188
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (262,058)
Employer's Total Pension Expense/(Income)	\$ 1,150,056

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,239	\$ 0
Changes of assumptions	\$ 251,481	\$ 8,811
Net difference between projected and actual earnings on investments	\$ 551,009	\$ 0
Changes in proportionate share	\$ 1,644,550	\$ 1,106,285
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 759,138
Total (prior to post-MD contributions)	\$ 2,653,279	\$ 1,874,234
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 779,045

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 251,427
2 nd Fiscal Year	207,423
3 rd Fiscal Year	38,168
4 th Fiscal Year	240,411
5 th Fiscal Year	41,616
Thereafter	0
Total	\$ 779,045

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01680185%
Employer's proportionate share at MD 0.01442723%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,906,318
Employer's proportionate share of system NPL/(A) at MD \$ 3,148,518

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,675,289
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,868,249

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 718,215
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (56,972)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 103,509

Employer's Total Pension Expense/(Income) \$ 764,752

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 138,573	\$ 0
Changes of assumptions	\$ 168,971	\$ 5,920
Net difference between projected and actual earnings on investments	\$ 370,225	\$ 0
Changes in proportionate share	\$ 139,840	\$ 325,334
Differences between employer contributions and employer's proportionate share of system contributions	\$ 314,000	\$ 0
Total (prior to post-MD contributions)	\$ 1,131,609	\$ 331,254
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 800,355

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 196,068
2 nd Fiscal Year	244,057
3 rd Fiscal Year	227,067
4 th Fiscal Year	132,508
5 th Fiscal Year	655
Thereafter	0
Total	\$ 800,355

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02207488%
Employer's proportionate share at MD 0.02149702%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,818,426
Employer's proportionate share of system NPL/(A) at MD \$ 4,691,389

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,966,325
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,783,750

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,070,163
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (184,717)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 53,374

Employer's Total Pension Expense/(Income) \$ 938,820

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,478	\$ 0
Changes of assumptions	\$ 251,772	\$ 8,822
Net difference between projected and actual earnings on investments	\$ 551,646	\$ 0
Changes in proportionate share	\$ 0	\$ 292,095
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,220	\$ 0
Total (prior to post-MD contributions)	\$ 1,125,116	\$ 300,917
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 824,199

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 132,453
2 nd Fiscal Year	242,507
3 rd Fiscal Year	260,202
4 th Fiscal Year	186,794
5 th Fiscal Year	2,243
Thereafter	0
Total	\$ 824,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01766259%

Employer's proportionate share at MD 0.01791872%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,055,205

Employer's proportionate share of system NPL/(A) at MD \$ 3,910,481

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,806,741

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,320,379

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 892,029

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (122,243)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 47,497

Employer's Total Pension Expense/(Income) \$ 817,283

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 172,108	\$ 0
Changes of assumptions	\$ 209,863	\$ 7,353
Net difference between projected and actual earnings on investments	\$ 459,822	\$ 0
Changes in proportionate share	\$ 109,241	\$ 286,964
Differences between employer contributions and employer's proportionate share of system contributions	\$ 111,275	\$ 0
Total (prior to post-MD contributions)	\$ 1,062,309	\$ 294,317
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 767,992

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103,853
2 nd Fiscal Year	207,098
3 rd Fiscal Year	266,978
4 th Fiscal Year	182,524
5 th Fiscal Year	7,539
Thereafter	0
Total	\$ 767,992

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01834557%

Employer's proportionate share at MD 0.01700371%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,173,344

Employer's proportionate share of system NPL/(A) at MD \$ 3,710,794

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,510,223

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,201,890

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 846,478

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (50,027)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,422

Employer's Total Pension Expense/(Income) \$ 834,873

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 163,320	\$ 0
Changes of assumptions	\$ 199,147	\$ 6,978
Net difference between projected and actual earnings on investments	\$ 436,341	\$ 0
Changes in proportionate share	\$ 104,765	\$ 207,188
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,643	\$ 0
Total (prior to post-MD contributions)	\$ 975,216	\$ 214,166
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 761,050

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 173,033
2 nd Fiscal Year	241,593
3 rd Fiscal Year	224,287
4 th Fiscal Year	128,470
5 th Fiscal Year	(6,332)
Thereafter	0
Total	\$ 761,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 67
Employer's Total Pension Expense/(Income)	\$ 67

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02662774%
Employer's proportionate share at MD	0.02416300%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,605,961
Employer's proportionate share of system NPL/(A) at MD	\$ 5,273,198
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,830,263
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,128,980
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,202,881
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (176,796)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 54,081
Employer's Total Pension Expense/(Income)	\$ 1,080,166

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 232,084	\$ 0
Changes of assumptions	\$ 282,996	\$ 9,916
Net difference between projected and actual earnings on investments	\$ 620,060	\$ 0
Changes in proportionate share	\$ 3,204	\$ 452,861
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,723	\$ 3,593
Total (prior to post-MD contributions)	\$ 1,210,067	\$ 466,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 743,697

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 158,559
2 nd Fiscal Year	236,675
3 rd Fiscal Year	218,256
4 th Fiscal Year	145,799
5 th Fiscal Year	(15,592)
Thereafter	0
Total	\$ 743,697

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02138554%
Employer's proportionate share at MD 0.02178818%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,699,186
Employer's proportionate share of system NPL/(A) at MD \$ 4,754,930

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,060,679
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,821,453

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,084,658
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (143,543)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 37,609

Employer's Total Pension Expense/(Income) \$ 978,724

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 209,274	\$ 0
Changes of assumptions	\$ 255,182	\$ 8,941
Net difference between projected and actual earnings on investments	\$ 559,118	\$ 0
Changes in proportionate share	\$ 70,863	\$ 142,660
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,240	\$ 23,354
Total (prior to post-MD contributions)	\$ 1,171,677	\$ 174,955
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 996,722

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 193,400
2 nd Fiscal Year	295,214
3 rd Fiscal Year	296,441
4 th Fiscal Year	205,604
5 th Fiscal Year	6,063
Thereafter	0
Total	\$ 996,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.01195728%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 2,609,490**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,874,877
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,548,404

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 595,257
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 238,681
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (112,979)

Employer's Total Pension Expense/(Income) **\$ 720,959**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,849	\$ 0
Changes of assumptions	\$ 140,043	\$ 4,907
Net difference between projected and actual earnings on investments	\$ 306,842	\$ 0
Changes in proportionate share	\$ 1,799,598	\$ 1,081,496
Differences between employer contributions and employer's proportionate share of system contributions	\$ 254	\$ 335,251
Total (prior to post-MD contributions)	\$ 2,361,586	\$ 1,421,654
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 939,932

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 243,340
2 nd Fiscal Year	193,225
3 rd Fiscal Year	102,381
4 th Fiscal Year	315,962
5 th Fiscal Year	85,024
Thereafter	0
Total	\$ 939,932

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04639366%

Employer's proportionate share at MD 0.04822231%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,024,992

Employer's proportionate share of system NPL/(A) at MD \$ 10,523,767

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,626,924

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,244,532

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,400,600

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 253,303
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (435,882)

Employer's Total Pension Expense/(Income) \$ 2,218,021

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 463,173	\$ 0
Changes of assumptions	\$ 564,777	\$ 19,789
Net difference between projected and actual earnings on investments	\$ 1,237,458	\$ 0
Changes in proportionate share	\$ 577,224	\$ 260,352
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,060,485
Total (prior to post-MD contributions)	\$ 2,842,632	\$ 1,340,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,502,006

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 319,220
2 nd Fiscal Year	444,384
3 rd Fiscal Year	391,071
4 th Fiscal Year	351,971
5 th Fiscal Year	(4,639)
Thereafter	0
Total	\$ 1,502,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01408156%

Employer's proportionate share at MD 0.01121316%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,435,773

Employer's proportionate share of system NPL/(A) at MD \$ 2,447,097

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,633,737

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,452,045

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 558,213

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (175,367)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,802

Employer's Total Pension Expense/(Income) \$ 408,648

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,702	\$ 0
Changes of assumptions	\$ 131,328	\$ 4,601
Net difference between projected and actual earnings on investments	\$ 287,747	\$ 0
Changes in proportionate share	\$ 32,223	\$ 464,230
Differences between employer contributions and employer's proportionate share of system contributions	\$ 49,911	\$ 0
Total (prior to post-MD contributions)	\$ 608,911	\$ 468,831
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 140,080

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,878
2 nd Fiscal Year	76,053
3 rd Fiscal Year	55,199
4 th Fiscal Year	23,037
5 th Fiscal Year	(20,089)
Thereafter	0
Total	\$ 140,080

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01019609%

Employer's proportionate share at MD 0.00850252%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,763,679

Employer's proportionate share of system NPL/(A) at MD \$ 1,855,542

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,755,327

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,101,031

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 423,272

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (126,271)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,722

Employer's Total Pension Expense/(Income) \$ 313,723

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,666	\$ 0
Changes of assumptions	\$ 99,581	\$ 3,489
Net difference between projected and actual earnings on investments	\$ 218,188	\$ 0
Changes in proportionate share	\$ 51,248	\$ 285,881
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,941	\$ 3,595
Total (prior to post-MD contributions)	\$ 478,624	\$ 292,965
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 185,659

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,233
2 nd Fiscal Year	80,953
3 rd Fiscal Year	77,611
4 th Fiscal Year	32,290
5 th Fiscal Year	(12,427)
Thereafter	0
Total	\$ 185,659

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00958622%

Employer's proportionate share at MD 0.00874545%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,658,186

Employer's proportionate share of system NPL/(A) at MD \$ 1,908,558

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,834,051

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,132,489

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 435,365

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,473)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 320,538

Employer's Total Pension Expense/(Income) \$ 608,430

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,000	\$ 0
Changes of assumptions	\$ 102,426	\$ 3,589
Net difference between projected and actual earnings on investments	\$ 224,422	\$ 0
Changes in proportionate share	\$ 0	\$ 366,777
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,087,173	\$ 0
Total (prior to post-MD contributions)	\$ 1,498,021	\$ 370,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,127,655

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 275,137
2 nd Fiscal Year	309,057
3 rd Fiscal Year	339,133
4 th Fiscal Year	181,752
5 th Fiscal Year	22,576
Thereafter	0
Total	\$ 1,127,655

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00175356%
Employer's proportionate share at MD 0.00239121%

Employer's proportionate share of system NPL/(A) at prior MD \$ 303,324
Employer's proportionate share of system NPL/(A) at MD \$ 521,844

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 774,896
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 309,649

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 119,039
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (146,622)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 279,771

Employer's Total Pension Expense/(Income) \$ 252,188

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,967	\$ 0
Changes of assumptions	\$ 28,006	\$ 981
Net difference between projected and actual earnings on investments	\$ 61,362	\$ 0
Changes in proportionate share	\$ 74,949	\$ 431,865
Differences between employer contributions and employer's proportionate share of system contributions	\$ 924,170	\$ 0
Total (prior to post-MD contributions)	\$ 1,111,454	\$ 432,846
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 678,608

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 170,217
2 nd Fiscal Year	188,842
3 rd Fiscal Year	195,389
4 th Fiscal Year	104,911
5 th Fiscal Year	19,249
Thereafter	0
Total	\$ 678,608

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00729865%
Employer's proportionate share at MD	0.00548608%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,262,492
Employer's proportionate share of system NPL/(A) at MD	\$ 1,197,251
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,777,819
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 710,418
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 273,108
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (86,657)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 15,302
Employer's Total Pension Expense/(Income)	\$ 201,753

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,694	\$ 0
Changes of assumptions	\$ 64,253	\$ 2,251
Net difference between projected and actual earnings on investments	\$ 140,781	\$ 0
Changes in proportionate share	\$ 1,681	\$ 297,580
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,857	\$ 3,030
Total (prior to post-MD contributions)	\$ 294,266	\$ 302,861
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (8,595)

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 st Fiscal Year	\$ (18,645)
2 nd Fiscal Year	9,297
3 rd Fiscal Year	11,374
4 th Fiscal Year	1,793
5 th Fiscal Year	(12,415)
Thereafter	0
Total	\$ (8,595)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00546952%
Employer's proportionate share at MD 0.00459682%

Employer's proportionate share of system NPL/(A) at prior MD \$ 946,096
Employer's proportionate share of system NPL/(A) at MD \$ 1,003,184

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,489,646
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 595,264

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 228,839
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,939)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 17,115

Employer's Total Pension Expense/(Income) \$ 217,015

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,152	\$ 0
Changes of assumptions	\$ 53,838	\$ 1,886
Net difference between projected and actual earnings on investments	\$ 117,961	\$ 0
Changes in proportionate share	\$ 17,403	\$ 119,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,980	\$ 0
Total (prior to post-MD contributions)	\$ 266,334	\$ 121,612
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144,722

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,651
2 nd Fiscal Year	52,325
3 rd Fiscal Year	39,320
4 th Fiscal Year	19,971
5 th Fiscal Year	(5,544)
Thereafter	0
Total	\$ 144,722

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ 66

Employer's Total Pension Expense/(Income) \$ 66

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00543676%
Employer's proportionate share at MD 0.00619671%

Employer's proportionate share of system NPL/(A) at prior MD \$ 940,429
Employer's proportionate share of system NPL/(A) at MD \$ 1,352,335

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,008,106
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 802,441

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 308,484
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 60,755
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 31,614

Employer's Total Pension Expense/(Income) \$ 400,853

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 59,519	\$ 0
Changes of assumptions	\$ 72,576	\$ 2,543
Net difference between projected and actual earnings on investments	\$ 159,017	\$ 0
Changes in proportionate share	\$ 236,909	\$ 16,596
Differences between employer contributions and employer's proportionate share of system contributions	\$ 91,160	\$ 0
Total (prior to post-MD contributions)	\$ 619,181	\$ 19,139
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 600,042

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155,130
2 nd Fiscal Year	173,167
3 rd Fiscal Year	164,984
4 th Fiscal Year	96,627
5 th Fiscal Year	10,134
Thereafter	0
Total	\$ 600,042

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00054854%
Employer's proportionate share at MD 0.00050981%

Employer's proportionate share of system NPL/(A) at prior MD \$ 94,884
Employer's proportionate share of system NPL/(A) at MD \$ 111,258

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 165,209
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,018

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,379
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (898)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,021

Employer's Total Pension Expense/(Income) \$ 25,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,897	\$ 0
Changes of assumptions	\$ 5,971	\$ 209
Net difference between projected and actual earnings on investments	\$ 13,083	\$ 0
Changes in proportionate share	\$ 5,294	\$ 5,765
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,927	\$ 170
Total (prior to post-MD contributions)	\$ 31,172	\$ 6,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,028

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,937
2 nd Fiscal Year	8,134
3 rd Fiscal Year	7,184
4 th Fiscal Year	3,949
5 th Fiscal Year	(177)
Thereafter	0
Total	\$ 25,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00056396%

Employer's proportionate share at MD 0.00050566%

Employer's proportionate share of system NPL/(A) at prior MD \$ 97,552

Employer's proportionate share of system NPL/(A) at MD \$ 110,352

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 163,864

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 65,480

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,173

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (40,042)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,127)

Employer's Total Pension Expense/(Income) \$ (17,996)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,857	\$ 0
Changes of assumptions	\$ 5,922	\$ 208
Net difference between projected and actual earnings on investments	\$ 12,976	\$ 0
Changes in proportionate share	\$ 0	\$ 67,573
Differences between employer contributions and employer's proportionate share of system contributions	\$ 832	\$ 6,961
Total (prior to post-MD contributions)	\$ 24,587	\$ 74,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (50,155)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,880)
2 nd Fiscal Year	(19,335)
3 rd Fiscal Year	(2,941)
4 th Fiscal Year	1,591
5 th Fiscal Year	(589)
Thereafter	0
Total	\$ (50,155)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3397: Suntext School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00154321%

Employer's proportionate share at MD 0.00084875%

Employer's proportionate share of system NPL/(A) at prior MD \$ 266,938

Employer's proportionate share of system NPL/(A) at MD \$ 185,226

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 275,046

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 109,909

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 42,252

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,459)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 503

Employer's Total Pension Expense/(Income) \$ 19,296

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,152	\$ 0
Changes of assumptions	\$ 9,941	\$ 348
Net difference between projected and actual earnings on investments	\$ 21,780	\$ 0
Changes in proportionate share	\$ 27,979	\$ 107,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,863	\$ 9,789
Total (prior to post-MD contributions)	\$ 73,715	\$ 117,941
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (44,226)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (14,758)
2 nd Fiscal Year	(9,399)
3 rd Fiscal Year	(3,519)
4 th Fiscal Year	(10,782)
5 th Fiscal Year	(5,769)
Thereafter	0
Total	\$ (44,226)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00069788%
Employer's proportionate share at MD 0.00081778%

Employer's proportionate share of system NPL/(A) at prior MD \$ 120,717
Employer's proportionate share of system NPL/(A) at MD \$ 178,468

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 265,010
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 105,898

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 40,711
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 12,676
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,864

Employer's Total Pension Expense/(Income) \$ 56,251

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,855	\$ 0
Changes of assumptions	\$ 9,578	\$ 336
Net difference between projected and actual earnings on investments	\$ 20,985	\$ 0
Changes in proportionate share	\$ 44,449	\$ 243
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,038	\$ 229
Total (prior to post-MD contributions)	\$ 86,905	\$ 808
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,097

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 27,821
2 nd Fiscal Year	29,181
3 rd Fiscal Year	16,942
4 th Fiscal Year	10,936
5 th Fiscal Year	1,218
Thereafter	0
Total	\$ 86,097

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00127221%

Employer's proportionate share at MD 0.00091375%

Employer's proportionate share of system NPL/(A) at prior MD \$ 220,062

Employer's proportionate share of system NPL/(A) at MD \$ 199,412

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 296,110

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 118,326

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 45,488

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,016)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,805

Employer's Total Pension Expense/(Income) \$ 19,277

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,777	\$ 0
Changes of assumptions	\$ 10,702	\$ 375
Net difference between projected and actual earnings on investments	\$ 23,448	\$ 0
Changes in proportionate share	\$ 0	\$ 67,840
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,376	\$ 0
Total (prior to post-MD contributions)	\$ 48,303	\$ 68,215
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (19,912)

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 st Fiscal Year	\$ (11,798)
2 nd Fiscal Year	(3,209)
3 rd Fiscal Year	(889)
4 th Fiscal Year	(1,467)
5 th Fiscal Year	(2,550)
Thereafter	0
Total	\$ (19,912)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00175762%
Employer's proportionate share at MD	0.00166501%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 304,026
Employer's proportionate share of system NPL/(A) at MD	\$ 363,362
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 539,563
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 215,610
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 82,887
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (12,425)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,277
Employer's Total Pension Expense/(Income)	\$ 72,739

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 15,992	\$ 0
Changes of assumptions	\$ 19,501	\$ 683
Net difference between projected and actual earnings on investments	\$ 42,727	\$ 0
Changes in proportionate share	\$ 8,525	\$ 27,926
Differences between employer contributions and employer's proportionate share of system contributions	\$ 7,418	\$ 0
Total (prior to post-MD contributions)	\$ 94,163	\$ 28,609
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 65,554

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,473
2 nd Fiscal Year	20,740
3 rd Fiscal Year	16,453
4 th Fiscal Year	12,947
5 th Fiscal Year	(59)
Thereafter	0
Total	\$ 65,554

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00724171%

Employer's proportionate share at MD 0.00631743%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,252,642

Employer's proportionate share of system NPL/(A) at MD \$ 1,378,681

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,047,227

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 818,074

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 314,494

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (135,728)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,303

Employer's Total Pension Expense/(Income) \$ 195,069

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 60,679	\$ 0
Changes of assumptions	\$ 73,989	\$ 2,592
Net difference between projected and actual earnings on investments	\$ 162,115	\$ 0
Changes in proportionate share	\$ 0	\$ 243,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,372	\$ 1,074
Total (prior to post-MD contributions)	\$ 371,155	\$ 247,147
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,008

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (25,299)
2 nd Fiscal Year	42,250
3 rd Fiscal Year	65,461
4 th Fiscal Year	44,222
5 th Fiscal Year	(2,627)
Thereafter	0
Total	\$ 124,008

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 295

Employer's Total Pension Expense/(Income) \$ 295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 47	\$ 0
Total (prior to post-MD contributions)	\$ 47	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 47

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 47
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 47

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.23469318%
Employer's proportionate share at MD 0.23468266%

Employer's proportionate share of system NPL/(A) at prior MD \$ 40,596,300
Employer's proportionate share of system NPL/(A) at MD \$ 51,215,828

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 76,051,275
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 30,390,155

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,682,957
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (481,991)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (663,830)

Employer's Total Pension Expense/(Income) \$ 10,537,136

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,254,116	\$ 0
Changes of assumptions	\$ 2,748,592	\$ 96,305
Net difference between projected and actual earnings on investments	\$ 6,022,316	\$ 0
Changes in proportionate share	\$ 130,556	\$ 1,057,128
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,766,085
Total (prior to post-MD contributions)	\$ 11,155,580	\$ 2,919,518
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,236,062

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,578,684
2 nd Fiscal Year	2,503,071
3 rd Fiscal Year	2,352,501
4 th Fiscal Year	1,818,749
5 th Fiscal Year	(16,944)
Thereafter	0
Total	\$ 8,236,062

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.10768172%
Employer's proportionate share at MD 0.09348050%

Employer's proportionate share of system NPL/(A) at prior MD \$ 18,626,359
Employer's proportionate share of system NPL/(A) at MD \$ 20,400,660

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,293,296
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,105,227

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,653,640
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (529,146)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 45,120

Employer's Total Pension Expense/(Income) \$ 4,169,614

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 897,876	\$ 0
Changes of assumptions	\$ 1,094,839	\$ 38,361
Net difference between projected and actual earnings on investments	\$ 2,398,853	\$ 0
Changes in proportionate share	\$ 154,120	\$ 1,989,311
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,264,969	\$ 497,194
Total (prior to post-MD contributions)	\$ 5,810,657	\$ 2,524,866
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,285,791

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 st Fiscal Year	\$ 659,533
2 nd Fiscal Year	996,982
3 rd Fiscal Year	923,522
4 th Fiscal Year	715,114
5 th Fiscal Year	(9,360)
Thereafter	0
Total	\$ 3,285,791

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.20411282%
Employer's proportionate share at MD	0.18838452%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 35,306,630
Employer's proportionate share of system NPL/(A) at MD	\$ 41,111,982
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 61,047,898
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 24,394,792
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,378,146
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,330,367)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 507,715
Employer's Total Pension Expense/(Income)	\$ 8,555,494

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,809,425	\$ 0
Changes of assumptions	\$ 2,206,350	\$ 77,306
Net difference between projected and actual earnings on investments	\$ 4,834,235	\$ 0
Changes in proportionate share	\$ 92,855	\$ 2,851,326
Differences between employer contributions and employer's proportionate share of system contributions	\$ 751,963	\$ 48,334
Total (prior to post-MD contributions)	\$ 9,694,828	\$ 2,976,966
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,717,862

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,327,890
2 nd Fiscal Year	2,128,919
3 rd Fiscal Year	2,071,637
4 th Fiscal Year	1,283,799
5 th Fiscal Year	(94,384)
Thereafter	0
Total	\$ 6,717,862

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.31841843%
Employer's proportionate share at MD	0.31029622%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 55,078,763
Employer's proportionate share of system NPL/(A) at MD	\$ 67,717,308
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 100,554,610
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 40,181,708
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 15,447,146
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (730,258)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 908,274
Employer's Total Pension Expense/(Income)	\$ 15,625,162

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,980,381	\$ 0
Changes of assumptions	\$ 3,634,174	\$ 127,334
Net difference between projected and actual earnings on investments	\$ 7,962,676	\$ 0
Changes in proportionate share	\$ 1,594,027	\$ 1,887,500
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,852,005	\$ 0
Total (prior to post-MD contributions)	\$ 18,023,263	\$ 2,014,834
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,008,429

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,667,202
2 nd Fiscal Year	4,953,805
3 rd Fiscal Year	4,564,281
4 th Fiscal Year	2,801,577
5 th Fiscal Year	21,563
Thereafter	0
Total	\$ 16,008,429

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.23925146%

Employer's proportionate share at MD 0.22582233%

Employer's proportionate share of system NPL/(A) at prior MD \$ 41,384,773

Employer's proportionate share of system NPL/(A) at MD \$ 49,282,200

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 73,179,996

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 29,242,789

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 11,241,872

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,603,459)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 662,384

Employer's Total Pension Expense/(Income) \$ 10,300,797

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,169,013	\$ 0
Changes of assumptions	\$ 2,644,820	\$ 92,669
Net difference between projected and actual earnings on investments	\$ 5,794,946	\$ 0
Changes in proportionate share	\$ 0	\$ 3,512,481
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,208,987	\$ 0
Total (prior to post-MD contributions)	\$ 11,817,766	\$ 3,605,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,212,616

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,629,898
2 nd Fiscal Year	2,600,527
3 rd Fiscal Year	2,353,196
4 th Fiscal Year	1,676,852
5 th Fiscal Year	(47,857)
Thereafter	0
Total	\$ 8,212,616

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05340311%
Employer's proportionate share at MD	0.05228326%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,237,459
Employer's proportionate share of system NPL/(A) at MD	\$ 11,410,006
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,942,916
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,770,404
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,602,762
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (195,381)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 168,183
Employer's Total Pension Expense/(Income)	\$ 2,575,564

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 502,178	\$ 0
Changes of assumptions	\$ 612,339	\$ 21,455
Net difference between projected and actual earnings on investments	\$ 1,341,668	\$ 0
Changes in proportionate share	\$ 208,239	\$ 276,929
Differences between employer contributions and employer's proportionate share of system contributions	\$ 360,819	\$ 0
Total (prior to post-MD contributions)	\$ 3,025,243	\$ 298,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,726,859

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 617,051
2 nd Fiscal Year	846,464
3 rd Fiscal Year	767,073
4 th Fiscal Year	486,752
5 th Fiscal Year	9,519
Thereafter	0
Total	\$ 2,726,859

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01551633%

Employer's proportionate share at MD 0.01425484%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,683,953

Employer's proportionate share of system NPL/(A) at MD \$ 3,110,896

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,619,424

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,845,926

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 709,634

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,725)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 54,824

Employer's Total Pension Expense/(Income) \$ 616,733

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 136,917	\$ 0
Changes of assumptions	\$ 166,952	\$ 5,850
Net difference between projected and actual earnings on investments	\$ 365,801	\$ 0
Changes in proportionate share	\$ 0	\$ 304,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,949	\$ 0
Total (prior to post-MD contributions)	\$ 813,619	\$ 310,709
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 502,910

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 st Fiscal Year	\$ 93,550
2 nd Fiscal Year	159,022
3 rd Fiscal Year	143,348
4 th Fiscal Year	108,635
5 th Fiscal Year	(1,645)
Thereafter	0
Total	\$ 502,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01568596%
Employer's proportionate share at MD	0.01752796%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,713,295
Employer's proportionate share of system NPL/(A) at MD	\$ 3,825,204
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,680,112
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,269,777

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 872,576
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (18,987)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 41,334
Employer's Total Pension Expense/(Income)	\$ 894,923

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 168,355	\$ 0
Changes of assumptions	\$ 205,287	\$ 7,193
Net difference between projected and actual earnings on investments	\$ 449,794	\$ 0
Changes in proportionate share	\$ 216,508	\$ 97,298
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,227	\$ 352
Total (prior to post-MD contributions)	\$ 1,147,171	\$ 104,843
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,042,328

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 st Fiscal Year	\$ 218,135
2 nd Fiscal Year	301,477
3 rd Fiscal Year	287,904
4 th Fiscal Year	214,743
5 th Fiscal Year	20,070
Thereafter	0
Total	\$ 1,042,328

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00165061%
Employer's proportionate share at MD 0.00127014%

Employer's proportionate share of system NPL/(A) at prior MD \$ 285,516
Employer's proportionate share of system NPL/(A) at MD \$ 277,188

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 411,602
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 164,476

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 63,230
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,423)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,776

Employer's Total Pension Expense/(Income) \$ 32,583

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 12,200	\$ 0
Changes of assumptions	\$ 14,876	\$ 521
Net difference between projected and actual earnings on investments	\$ 32,594	\$ 0
Changes in proportionate share	\$ 10,666	\$ 79,465
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,325	\$ 419
Total (prior to post-MD contributions)	\$ 89,661	\$ 80,405
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,256

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 st Fiscal Year	\$ (14,111)
2 nd Fiscal Year	7,698
3 rd Fiscal Year	12,995
4 th Fiscal Year	4,702
5 th Fiscal Year	(2,029)
Thereafter	0
Total	\$ 9,256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04882092%

Employer's proportionate share at MD 0.04351139%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,444,850

Employer's proportionate share of system NPL/(A) at MD \$ 9,495,682

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,100,303

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,634,493

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,166,081

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (295,023)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 130,258

Employer's Total Pension Expense/(Income) \$ 2,001,316

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 417,925	\$ 0
Changes of assumptions	\$ 509,603	\$ 17,855
Net difference between projected and actual earnings on investments	\$ 1,116,569	\$ 0
Changes in proportionate share	\$ 0	\$ 927,859
Differences between employer contributions and employer's proportionate share of system contributions	\$ 351,495	\$ 0
Total (prior to post-MD contributions)	\$ 2,395,592	\$ 945,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,449,878

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 296,559
2 nd Fiscal Year	434,741
3 rd Fiscal Year	439,088
4 th Fiscal Year	298,252
5 th Fiscal Year	(18,763)
Thereafter	0
Total	\$ 1,449,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00048043%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 83,103
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,654)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,538

Employer's Total Pension Expense/(Income) **\$ (3,116)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 2,232	\$ 59,825
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,482	\$ 0
Total (prior to post-MD contributions)	\$ 17,714	\$ 59,825
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (42,111)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (8,816)
2 nd Fiscal Year	(10,386)
3 rd Fiscal Year	(9,881)
4 th Fiscal Year	(10,007)
5 th Fiscal Year	(3,021)
Thereafter	0
Total	\$ (42,111)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.19237300%

Employer's proportionate share at MD 0.16943256%

Employer's proportionate share of system NPL/(A) at prior MD \$ 33,275,922

Employer's proportionate share of system NPL/(A) at MD \$ 36,976,012

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 54,906,325

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 21,940,614

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 8,434,681

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,109,310)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,541)

Employer's Total Pension Expense/(Income) \$ 7,291,830

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,627,392	\$ 0
Changes of assumptions	\$ 1,984,386	\$ 69,529
Net difference between projected and actual earnings on investments	\$ 4,347,899	\$ 0
Changes in proportionate share	\$ 285,118	\$ 3,608,013
Differences between employer contributions and employer's proportionate share of system contributions	\$ 747,645	\$ 469,916
Total (prior to post-MD contributions)	\$ 8,992,440	\$ 4,147,458
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,844,982

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 819,246
2 nd Fiscal Year	1,630,399
3 rd Fiscal Year	1,473,555
4 th Fiscal Year	1,023,595
5 th Fiscal Year	(101,814)
Thereafter	0
Total	\$ 4,844,982

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00245031%
Employer's proportionate share at MD 0.00262825%

Employer's proportionate share of system NPL/(A) at prior MD \$ 423,845
Employer's proportionate share of system NPL/(A) at MD \$ 573,575

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 851,711
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 340,344

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 130,839
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (9,007)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,017)

Employer's Total Pension Expense/(Income) \$ 120,815

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,244	\$ 0
Changes of assumptions	\$ 30,782	\$ 1,079
Net difference between projected and actual earnings on investments	\$ 67,445	\$ 0
Changes in proportionate share	\$ 49,625	\$ 36,385
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,882	\$ 15,138
Total (prior to post-MD contributions)	\$ 179,978	\$ 52,602
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 127,376

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,533
2 nd Fiscal Year	37,168
3 rd Fiscal Year	43,673
4 th Fiscal Year	27,063
5 th Fiscal Year	939
Thereafter	0
Total	\$ 127,376

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 2,073

Employer's Total Pension Expense/(Income) \$ 2,073

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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 st Fiscal Year	\$ 521
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 521

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.46847932%
Employer's proportionate share at MD	0.43300330%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 81,035,703
Employer's proportionate share of system NPL/(A) at MD	\$ 94,496,213
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 140,319,073
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 56,071,622
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 21,555,742
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,582,611)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 1,118,741
Employer's Total Pension Expense/(Income)	\$ 20,091,872

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,158,977	\$ 0
Changes of assumptions	\$ 5,071,313	\$ 177,688
Net difference between projected and actual earnings on investments	\$ 11,111,527	\$ 0
Changes in proportionate share	\$ 396,286	\$ 5,843,442
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,958,055	\$ 0
Total (prior to post-MD contributions)	\$ 22,696,158	\$ 6,021,130
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,675,028

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,488,248
2 nd Fiscal Year	5,349,642
3 rd Fiscal Year	4,968,213
4 th Fiscal Year	3,056,379
5 th Fiscal Year	(187,455)
Thereafter	0
Total	\$ 16,675,028

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 765

Employer's Total Pension Expense/(Income) \$ 765

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 190	\$ 0
Total (prior to post-MD contributions)	\$ 190	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 190

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 190
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.47202577%
Employer's proportionate share at MD	0.42526887%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 81,649,154
Employer's proportionate share of system NPL/(A) at MD	\$ 92,808,295
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 137,812,653
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 55,070,054
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 21,170,707
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (2,732,022)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 923,044
Employer's Total Pension Expense/(Income)	\$ 19,361,729

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,084,688	\$ 0
Changes of assumptions	\$ 4,980,728	\$ 174,514
Net difference between projected and actual earnings on investments	\$ 10,913,050	\$ 0
Changes in proportionate share	\$ 1,091,100	\$ 7,911,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,605,767	\$ 618,477
Total (prior to post-MD contributions)	\$ 22,675,333	\$ 8,704,645
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,970,688

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,172,890
2 nd Fiscal Year	4,383,583
3 rd Fiscal Year	4,266,442
4 th Fiscal Year	2,488,634
5 th Fiscal Year	(340,863)
Thereafter	0
Total	\$ 13,970,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.20898897%

Employer's proportionate share at MD 0.19256429%

Employer's proportionate share of system NPL/(A) at prior MD \$ 36,150,087

Employer's proportionate share of system NPL/(A) at MD \$ 42,024,151

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,402,394

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,936,050

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,586,223

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,078,882)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 668,634

Employer's Total Pension Expense/(Income) \$ 8,175,975

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,849,571	\$ 0
Changes of assumptions	\$ 2,255,303	\$ 79,021
Net difference between projected and actual earnings on investments	\$ 4,941,494	\$ 0
Changes in proportionate share	\$ 0	\$ 4,282,816
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,375,091	\$ 0
Total (prior to post-MD contributions)	\$ 10,421,459	\$ 4,361,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,059,622

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 956,128
2 nd Fiscal Year	1,915,668
3 rd Fiscal Year	1,900,913
4 th Fiscal Year	1,352,143
5 th Fiscal Year	(65,230)
Thereafter	0
Total	\$ 6,059,622

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 38

Employer's Total Pension Expense/(Income) \$ 38

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05378128%
Employer's proportionate share at MD	0.04910086%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,302,873
Employer's proportionate share of system NPL/(A) at MD	\$ 10,715,497
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 15,911,627
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,358,300
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,444,336
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (408,312)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 161,331
Employer's Total Pension Expense/(Income)	\$ 2,197,355

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 471,611	\$ 0
Changes of assumptions	\$ 575,067	\$ 20,149
Net difference between projected and actual earnings on investments	\$ 1,260,003	\$ 0
Changes in proportionate share	\$ 0	\$ 907,423
Differences between employer contributions and employer's proportionate share of system contributions	\$ 332,268	\$ 0
Total (prior to post-MD contributions)	\$ 2,638,949	\$ 927,572
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,711,377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 315,435
2 nd Fiscal Year	536,451
3 rd Fiscal Year	534,634
4 th Fiscal Year	345,194
5 th Fiscal Year	(20,336)
Thereafter	0
Total	\$ 1,711,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01223856%

Employer's proportionate share at MD 0.01279789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,116,978

Employer's proportionate share of system NPL/(A) at MD \$ 2,792,940

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,147,285

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,657,259

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 637,104

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,282
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,419

Employer's Total Pension Expense/(Income) \$ 679,805

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 122,923	\$ 0
Changes of assumptions	\$ 149,888	\$ 5,252
Net difference between projected and actual earnings on investments	\$ 328,413	\$ 0
Changes in proportionate share	\$ 159,056	\$ 41,821
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,261	\$ 2,641
Total (prior to post-MD contributions)	\$ 815,541	\$ 49,714
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 765,827

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 181,296
2 nd Fiscal Year	240,622
3 rd Fiscal Year	203,356
4 th Fiscal Year	133,572
5 th Fiscal Year	6,982
Thereafter	0
Total	\$ 765,827

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01875058%
Employer's proportionate share at MD 0.01616852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,243,401
Employer's proportionate share of system NPL/(A) at MD \$ 3,528,527

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,239,571
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,093,737

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 804,900
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (180,687)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 51,993

Employer's Total Pension Expense/(Income) \$ 676,206

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,298	\$ 0
Changes of assumptions	\$ 189,365	\$ 6,635
Net difference between projected and actual earnings on investments	\$ 414,909	\$ 0
Changes in proportionate share	\$ 106,340	\$ 415,592
Differences between employer contributions and employer's proportionate share of system contributions	\$ 102,438	\$ 0
Total (prior to post-MD contributions)	\$ 968,350	\$ 422,227
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 546,123

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 89,080
2 nd Fiscal Year	197,406
3 rd Fiscal Year	182,478
4 th Fiscal Year	91,987
5 th Fiscal Year	(14,828)
Thereafter	0
Total	\$ 546,123

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00127773%
Employer's proportionate share at MD 0.00114134%

Employer's proportionate share of system NPL/(A) at prior MD \$ 221,017
Employer's proportionate share of system NPL/(A) at MD **\$ 249,080**
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 369,863
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 147,797

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 56,818
▪ Net amortization of employer-specific deferred amounts from:
○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,449)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,290

Employer's Total Pension Expense/(Income) **\$ 46,659**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 10,963	\$ 0
Changes of assumptions	\$ 13,367	\$ 468
Net difference between projected and actual earnings on investments	\$ 29,289	\$ 0
Changes in proportionate share	\$ 11,248	\$ 47,508
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,116	\$ 0
Total (prior to post-MD contributions)	\$ 68,983	\$ 47,976
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,007

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,557
2 nd Fiscal Year	9,010
3 rd Fiscal Year	4,125
4 th Fiscal Year	5,150
5 th Fiscal Year	(836)
Thereafter	0
Total	\$ 21,007

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00123812%

Employer's proportionate share at MD 0.00095992%

Employer's proportionate share of system NPL/(A) at prior MD \$ 214,165

Employer's proportionate share of system NPL/(A) at MD \$ 209,488

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 311,072

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 124,305

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,787

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,791)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,227

Employer's Total Pension Expense/(Income) \$ 38,223

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,220	\$ 0
Changes of assumptions	\$ 11,243	\$ 394
Net difference between projected and actual earnings on investments	\$ 24,633	\$ 0
Changes in proportionate share	\$ 6,898	\$ 42,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,381	\$ 0
Total (prior to post-MD contributions)	\$ 58,375	\$ 43,212
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,163

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,879
2 nd Fiscal Year	6,587
3 rd Fiscal Year	7,011
4 th Fiscal Year	1,713
5 th Fiscal Year	(2,028)
Thereafter	0
Total	\$ 15,163

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06054915%
Employer's proportionate share at MD 0.05520376%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,473,553
Employer's proportionate share of system NPL/(A) at MD \$ 12,047,359

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,889,333
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,148,593

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,748,150
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (345,492)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 198,826

Employer's Total Pension Expense/(Income) \$ 2,601,484

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 530,230	\$ 0
Changes of assumptions	\$ 646,544	\$ 22,654
Net difference between projected and actual earnings on investments	\$ 1,416,613	\$ 0
Changes in proportionate share	\$ 126,162	\$ 851,463
Differences between employer contributions and employer's proportionate share of system contributions	\$ 506,786	\$ 0
Total (prior to post-MD contributions)	\$ 3,226,335	\$ 874,117
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,352,218

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 st Fiscal Year	\$ 514,325
2 nd Fiscal Year	723,062
3 rd Fiscal Year	687,567
4 th Fiscal Year	437,776
5 th Fiscal Year	(10,513)
Thereafter	0
Total	\$ 2,352,218

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 1.07607247%

Employer's proportionate share at MD 1.03982565%

Employer's proportionate share of system NPL/(A) at prior MD \$ 186,134,767

Employer's proportionate share of system NPL/(A) at MD \$ 226,925,722

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 336,965,956

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 134,651,885

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 51,764,532

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,605,147)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 494,615

Employer's Total Pension Expense/(Income) \$ 48,654,000

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,987,477	\$ 0
Changes of assumptions	\$ 12,178,386	\$ 426,705
Net difference between projected and actual earnings on investments	\$ 26,683,517	\$ 0
Changes in proportionate share	\$ 0	\$ 7,366,242
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,175,026	\$ 1,266,921
Total (prior to post-MD contributions)	\$ 50,024,406	\$ 9,059,868
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 40,964,538

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8,629,342
2 nd Fiscal Year	12,607,429
3 rd Fiscal Year	11,791,312
4 th Fiscal Year	8,097,199
5 th Fiscal Year	(160,745)
Thereafter	0
Total	\$ 40,964,538

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.52400879%
Employer's proportionate share at MD	0.54067671%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 90,640,972
Employer's proportionate share of system NPL/(A) at MD	\$ 117,994,255
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 175,211,724
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 70,014,755
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 26,915,932
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (633,684)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,180,479)
Employer's Total Pension Expense/(Income)	\$ 25,101,769

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 5,193,175	\$ 0
Changes of assumptions	\$ 6,332,379	\$ 221,873
Net difference between projected and actual earnings on investments	\$ 13,874,591	\$ 0
Changes in proportionate share	\$ 2,328,202	\$ 3,461,323
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,321,316
Total (prior to post-MD contributions)	\$ 27,728,347	\$ 7,004,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 20,723,835

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,988,162
2 nd Fiscal Year	6,167,341
3 rd Fiscal Year	5,768,747
4 th Fiscal Year	4,678,958
5 th Fiscal Year	120,626
Thereafter	0
Total	\$ 20,723,835

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05610621%
Employer's proportionate share at MD	0.05803485%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,705,031
Employer's proportionate share of system NPL/(A) at MD	\$ 12,665,200
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,806,777
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,515,204
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,889,087
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 79,560
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (255,308)
Employer's Total Pension Expense/(Income)	\$ 2,713,339

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 557,422	\$ 0
Changes of assumptions	\$ 679,701	\$ 23,815
Net difference between projected and actual earnings on investments	\$ 1,489,263	\$ 0
Changes in proportionate share	\$ 283,408	\$ 229,893
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 658,961
Total (prior to post-MD contributions)	\$ 3,009,794	\$ 912,669
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,097,125

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 392,258
2 nd Fiscal Year	619,024
3 rd Fiscal Year	594,533
4 th Fiscal Year	483,668
5 th Fiscal Year	7,642
Thereafter	0
Total	\$ 2,097,125

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01756069%
Employer's proportionate share at MD	0.01617057%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,037,579
Employer's proportionate share of system NPL/(A) at MD	\$ 3,528,975
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 5,240,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,094,003
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 805,002
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (184,978)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 59,145
Employer's Total Pension Expense/(Income)	\$ 679,169

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 155,318	\$ 0
Changes of assumptions	\$ 189,389	\$ 6,636
Net difference between projected and actual earnings on investments	\$ 414,962	\$ 0
Changes in proportionate share	\$ 23,542	\$ 335,504
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,260	\$ 0
Total (prior to post-MD contributions)	\$ 945,471	\$ 342,140
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 603,331

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 88,240
2 nd Fiscal Year	181,195
3 rd Fiscal Year	204,487
4 th Fiscal Year	131,804
5 th Fiscal Year	(2,396)
Thereafter	0
Total	\$ 603,331

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07412036%
Employer's proportionate share at MD	0.07180832%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 12,821,047
Employer's proportionate share of system NPL/(A) at MD	\$ 15,671,045
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,270,208
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,298,795
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,574,757
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (381,299)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 45,868
Employer's Total Pension Expense/(Income)	\$ 3,239,326

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 689,716	\$ 0
Changes of assumptions	\$ 841,015	\$ 29,467
Net difference between projected and actual earnings on investments	\$ 1,842,711	\$ 0
Changes in proportionate share	\$ 0	\$ 826,119
Differences between employer contributions and employer's proportionate share of system contributions	\$ 85,848	\$ 69,507
Total (prior to post-MD contributions)	\$ 3,459,290	\$ 925,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,534,197

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 st Fiscal Year	\$ 470,047
2 nd Fiscal Year	770,420
3 rd Fiscal Year	750,648
4 th Fiscal Year	552,417
5 th Fiscal Year	(9,335)
Thereafter	0
Total	\$ 2,534,197

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10664077%
Employer's proportionate share at MD	0.13085251%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 18,446,299
Employer's proportionate share of system NPL/(A) at MD	\$ 28,556,518
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 42,404,071
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 16,944,703
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,514,091
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 717,816
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (986,329)
Employer's Total Pension Expense/(Income)	\$ 6,245,578

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,256,832	\$ 0
Changes of assumptions	\$ 1,532,538	\$ 53,697
Net difference between projected and actual earnings on investments	\$ 3,357,876	\$ 0
Changes in proportionate share	\$ 3,485,978	\$ 1,575,647
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,516,117
Total (prior to post-MD contributions)	\$ 9,633,224	\$ 4,145,461
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,487,763

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,087,418
2 nd Fiscal Year	1,486,253
3 rd Fiscal Year	1,380,472
4 th Fiscal Year	1,402,661
5 th Fiscal Year	130,958
Thereafter	0
Total	\$ 5,487,763

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.37724128%

Employer's proportionate share at MD 0.33982163%

Employer's proportionate share of system NPL/(A) at prior MD \$ 65,253,707

Employer's proportionate share of system NPL/(A) at MD \$ 74,160,768

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 110,122,616

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 44,005,092

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 16,916,978

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,166,473)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 935,966

Employer's Total Pension Expense/(Income) \$ 15,686,471

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,263,971	\$ 0
Changes of assumptions	\$ 3,979,974	\$ 139,450
Net difference between projected and actual earnings on investments	\$ 8,720,343	\$ 0
Changes in proportionate share	\$ 0	\$ 6,775,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,582,914	\$ 0
Total (prior to post-MD contributions)	\$ 17,547,202	\$ 6,914,952
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,632,250

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,274,960
2 nd Fiscal Year	3,388,600
3 rd Fiscal Year	3,083,372
4 th Fiscal Year	2,088,785
5 th Fiscal Year	(203,468)
Thereafter	0
Total	\$ 10,632,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02737614%

Employer's proportionate share at MD 0.02153484%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,735,417

Employer's proportionate share of system NPL/(A) at MD \$ 4,699,643

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,978,581

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,788,647

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,072,046

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (196,655)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 61,225

Employer's Total Pension Expense/(Income) \$ 936,616

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,841	\$ 0
Changes of assumptions	\$ 252,215	\$ 8,837
Net difference between projected and actual earnings on investments	\$ 552,617	\$ 0
Changes in proportionate share	\$ 167,755	\$ 766,160
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,727	\$ 15,595
Total (prior to post-MD contributions)	\$ 1,296,155	\$ 790,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 505,563

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,590
2 nd Fiscal Year	196,931
3 rd Fiscal Year	172,979
4 th Fiscal Year	52,314
5 th Fiscal Year	(41,251)
Thereafter	0
Total	\$ 505,563

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01962692%
Employer's proportionate share at MD 0.02084791%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,394,987
Employer's proportionate share of system NPL/(A) at MD \$ 4,549,731

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,755,975
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,699,693

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,037,849
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (142,268)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 39,594

Employer's Total Pension Expense/(Income) \$ 935,175

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 200,243	\$ 0
Changes of assumptions	\$ 244,170	\$ 8,555
Net difference between projected and actual earnings on investments	\$ 534,989	\$ 0
Changes in proportionate share	\$ 143,515	\$ 291,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,909	\$ 0
Total (prior to post-MD contributions)	\$ 1,199,826	\$ 299,665
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 900,161

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 160,968
2 nd Fiscal Year	255,847
3 rd Fiscal Year	254,539
4 th Fiscal Year	214,192
5 th Fiscal Year	14,615
Thereafter	0
Total	\$ 900,161

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.06188361%
Employer's proportionate share at MD	0.05678680%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,704,383
Employer's proportionate share of system NPL/(A) at MD	\$ 12,392,833
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 18,402,333
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,353,588
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,826,957
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,788,790)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,944,453
Employer's Total Pension Expense/(Income)	\$ 3,982,620

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 545,435	\$ 0
Changes of assumptions	\$ 665,084	\$ 23,303
Net difference between projected and actual earnings on investments	\$ 1,457,236	\$ 0
Changes in proportionate share	\$ 0	\$ 4,502,805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 9,258,276	\$ 0
Total (prior to post-MD contributions)	\$ 11,926,031	\$ 4,526,108
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,399,923

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,893,380
2 nd Fiscal Year	2,332,820
3 rd Fiscal Year	2,341,198
4 th Fiscal Year	824,700
5 th Fiscal Year	7,823
Thereafter	0
Total	\$ 7,399,923

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02738488%
Employer's proportionate share at MD	0.03139106%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,736,928
Employer's proportionate share of system NPL/(A) at MD	\$ 6,850,609
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,172,589
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,064,975
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,562,708
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 120,653
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 64,439
Employer's Total Pension Expense/(Income)	\$ 1,747,800

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 301,510	\$ 0
Changes of assumptions	\$ 367,651	\$ 12,882
Net difference between projected and actual earnings on investments	\$ 805,543	\$ 0
Changes in proportionate share	\$ 656,769	\$ 39,638
Differences between employer contributions and employer's proportionate share of system contributions	\$ 162,866	\$ 33,844
Total (prior to post-MD contributions)	\$ 2,294,339	\$ 86,364
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,207,975

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 530,186
2 nd Fiscal Year	646,105
3 rd Fiscal Year	593,224
4 th Fiscal Year	401,639
5 th Fiscal Year	36,820
Thereafter	0
Total	\$ 2,207,975

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04228437%
Employer's proportionate share at MD	0.03716458%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,314,183
Employer's proportionate share of system NPL/(A) at MD	\$ 8,110,590
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,043,556
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,812,615
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,850,125
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (232,746)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 102,819
Employer's Total Pension Expense/(Income)	\$ 1,720,198

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 356,964	\$ 0
Changes of assumptions	\$ 435,270	\$ 15,251
Net difference between projected and actual earnings on investments	\$ 953,700	\$ 0
Changes in proportionate share	\$ 106,475	\$ 765,245
Differences between employer contributions and employer's proportionate share of system contributions	\$ 154,870	\$ 0
Total (prior to post-MD contributions)	\$ 2,007,279	\$ 780,496
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,226,783

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 274,796
2 nd Fiscal Year	434,354
3 rd Fiscal Year	351,614
4 th Fiscal Year	199,173
5 th Fiscal Year	(33,154)
Thereafter	0
Total	\$ 1,226,783

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02096818%
Employer's proportionate share at MD	0.02416178%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,626,993
Employer's proportionate share of system NPL/(A) at MD	\$ 5,272,931
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,829,868
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,128,822
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,202,820
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 102,090
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 85,371
Employer's Total Pension Expense/(Income)	\$ 1,390,281

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 232,073	\$ 0
Changes of assumptions	\$ 282,982	\$ 9,915
Net difference between projected and actual earnings on investments	\$ 620,028	\$ 0
Changes in proportionate share	\$ 457,737	\$ 14,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 227,310	\$ 0
Total (prior to post-MD contributions)	\$ 1,820,130	\$ 24,537
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,795,593

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 450,730
2 nd Fiscal Year	508,879
3 rd Fiscal Year	467,164
4 th Fiscal Year	332,636
5 th Fiscal Year	36,183
Thereafter	0
Total	\$ 1,795,593

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02197335%
Employer's proportionate share at MD	0.01952952%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,800,863
Employer's proportionate share of system NPL/(A) at MD	\$ 4,262,013
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,328,737
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,528,969
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 972,217
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (157,429)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 46,675
Employer's Total Pension Expense/(Income)	\$ 861,463

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,580	\$ 0
Changes of assumptions	\$ 228,729	\$ 8,014
Net difference between projected and actual earnings on investments	\$ 501,157	\$ 0
Changes in proportionate share	\$ 98,980	\$ 445,659
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96,846	\$ 0
Total (prior to post-MD contributions)	\$ 1,113,292	\$ 453,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 659,619

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,298
2 nd Fiscal Year	208,103
3 rd Fiscal Year	224,509
4 th Fiscal Year	122,561
5 th Fiscal Year	(14,852)
Thereafter	0
Total	\$ 659,619

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05900159%
Employer's proportionate share at MD	0.05965544%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,205,862
Employer's proportionate share of system NPL/(A) at MD	\$ 13,018,869
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 19,331,945
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,725,062
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,969,763
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (122,702)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (261,116)
Employer's Total Pension Expense/(Income)	\$ 2,585,945

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 572,988	\$ 0
Changes of assumptions	\$ 698,682	\$ 24,480
Net difference between projected and actual earnings on investments	\$ 1,530,850	\$ 0
Changes in proportionate share	\$ 331,132	\$ 1,032,024
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 625,238
Total (prior to post-MD contributions)	\$ 3,133,652	\$ 1,681,742
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,451,910

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 st Fiscal Year	\$ 244,493
2 nd Fiscal Year	426,270
3 rd Fiscal Year	361,421
4 th Fiscal Year	421,377
5 th Fiscal Year	(1,653)
Thereafter	0
Total	\$ 1,451,910

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.07233276%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 15,785,496

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,440,158

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,366,707

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,600,865

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,818,478
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (447,163)

Employer's Total Pension Expense/(Income) \$ 4,972,180

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 694,753	\$ 0
Changes of assumptions	\$ 847,158	\$ 29,683
Net difference between projected and actual earnings on investments	\$ 1,856,169	\$ 0
Changes in proportionate share	\$ 10,436,461	\$ 3,416,806
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,631,604
Total (prior to post-MD contributions)	\$ 13,834,541	\$ 5,078,093
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,756,448

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,131,867
2 nd Fiscal Year	2,331,590
3 rd Fiscal Year	1,673,333
4 th Fiscal Year	2,105,612
5 th Fiscal Year	514,047
Thereafter	0
Total	\$ 8,756,448

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 71

Employer's Total Pension Expense/(Income) \$ 71

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 8	\$ 0
Total (prior to post-MD contributions)	\$ 8	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 8
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 8

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3603: Hamilton Creek School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 460	\$ 0
Total (prior to post-MD contributions)	\$ 460	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 460

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 107
2 nd Fiscal Year	107
3 rd Fiscal Year	107
4 th Fiscal Year	107
5 th Fiscal Year	32
Thereafter	0
Total	\$ 460

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 503

Employer's Total Pension Expense/(Income) \$ 503

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 108	\$ 0
Total (prior to post-MD contributions)	\$ 108	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 108

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 108
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 108

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 58
Employer's Total Pension Expense/(Income)	\$ 58

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04727231%

Employer's proportionate share at MD 0.04514140%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,176,978

Employer's proportionate share of system NPL/(A) at MD \$ 9,851,406

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,628,525

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,845,571

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,247,226

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (354,475)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 93,883

Employer's Total Pension Expense/(Income) \$ 1,986,634

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 433,581	\$ 0
Changes of assumptions	\$ 528,694	\$ 18,524
Net difference between projected and actual earnings on investments	\$ 1,158,397	\$ 0
Changes in proportionate share	\$ 0	\$ 744,414
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,516	\$ 0
Total (prior to post-MD contributions)	\$ 2,273,188	\$ 762,938
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,510,250

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 266,014
2 nd Fiscal Year	454,284
3 rd Fiscal Year	459,161
4 th Fiscal Year	339,160
5 th Fiscal Year	(8,370)
Thereafter	0
Total	\$ 1,510,250

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05785444%
Employer's proportionate share at MD	0.07893863%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,007,433
Employer's proportionate share of system NPL/(A) at MD	\$ 17,227,124
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 25,580,857
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 10,222,132
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,929,718
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 867,233
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (459,705)
Employer's Total Pension Expense/(Income)	\$ 4,337,246

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 758,202	\$ 0
Changes of assumptions	\$ 924,525	\$ 32,393
Net difference between projected and actual earnings on investments	\$ 2,025,686	\$ 0
Changes in proportionate share	\$ 3,130,277	\$ 1,024,719
Differences between employer contributions and employer's proportionate share of system contributions	\$ 172,721	\$ 991,487
Total (prior to post-MD contributions)	\$ 7,011,411	\$ 2,048,599
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,962,812

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,114,604
2 nd Fiscal Year	1,240,200
3 rd Fiscal Year	1,167,940
4 th Fiscal Year	1,239,209
5 th Fiscal Year	200,859
Thereafter	0
Total	\$ 4,962,812

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04317675%
Employer's proportionate share at MD	0.03771548%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 7,468,544
Employer's proportionate share of system NPL/(A) at MD	\$ 8,230,815
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,222,080
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,883,954
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,877,550
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (506,739)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 57,322
Employer's Total Pension Expense/(Income)	\$ 1,428,133

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 362,255	\$ 0
Changes of assumptions	\$ 441,722	\$ 15,477
Net difference between projected and actual earnings on investments	\$ 967,837	\$ 0
Changes in proportionate share	\$ 11,112	\$ 1,263,607
Differences between employer contributions and employer's proportionate share of system contributions	\$ 147,483	\$ 4,247
Total (prior to post-MD contributions)	\$ 1,930,409	\$ 1,283,331
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 647,078

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (9,975)
2 nd Fiscal Year	248,108
3 rd Fiscal Year	248,907
4 th Fiscal Year	190,787
5 th Fiscal Year	(30,750)
Thereafter	0
Total	\$ 647,078

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02067358%

Employer's proportionate share at MD 0.02759858%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,576,034

Employer's proportionate share of system NPL/(A) at MD \$ 6,022,959

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,943,597

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,573,869

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,373,911

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 344,863
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (199,348)

Employer's Total Pension Expense/(Income) \$ 1,519,426

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 265,083	\$ 0
Changes of assumptions	\$ 323,233	\$ 11,325
Net difference between projected and actual earnings on investments	\$ 708,222	\$ 0
Changes in proportionate share	\$ 1,182,452	\$ 277,764
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 559,607
Total (prior to post-MD contributions)	\$ 2,478,990	\$ 848,696
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,630,294

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 411,319
2 nd Fiscal Year	454,585
3 rd Fiscal Year	368,707
4 th Fiscal Year	351,873
5 th Fiscal Year	43,809
Thereafter	0
Total	\$ 1,630,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	120
Employer's Total Pension Expense/(Income)	\$	120

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and 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	\$ 0
Total (prior to post-MD contributions)	\$ 6	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 6
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 6

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12913911%
Employer's proportionate share at MD	0.12857906%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 22,337,973
Employer's proportionate share of system NPL/(A) at MD	\$ 28,060,373
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 41,667,337
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 16,650,304
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,400,914
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (451,961)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (183,144)
Employer's Total Pension Expense/(Income)	\$ 5,765,809

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,234,996	\$ 0
Changes of assumptions	\$ 1,505,912	\$ 52,764
Net difference between projected and actual earnings on investments	\$ 3,299,535	\$ 0
Changes in proportionate share	\$ 0	\$ 786,839
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 631,395
Total (prior to post-MD contributions)	\$ 6,040,443	\$ 1,470,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,569,445

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 818,722
2 nd Fiscal Year	1,342,704
3 rd Fiscal Year	1,392,309
4 th Fiscal Year	1,024,556
5 th Fiscal Year	(8,846)
Thereafter	0
Total	\$ 4,569,445

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00095324%

Employer's proportionate share at MD 0.00009414%

Employer's proportionate share of system NPL/(A) at prior MD \$ 164,888

Employer's proportionate share of system NPL/(A) at MD \$ 20,545

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 30,507

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 12,191

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,686

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (28,479)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,090

Employer's Total Pension Expense/(Income) \$ (21,703)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 904	\$ 0
Changes of assumptions	\$ 1,103	\$ 39
Net difference between projected and actual earnings on investments	\$ 2,416	\$ 0
Changes in proportionate share	\$ 8,231	\$ 116,060
Differences between employer contributions and employer's proportionate share of system contributions	\$ 10,025	\$ 5,517
Total (prior to post-MD contributions)	\$ 22,679	\$ 121,616
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (98,937)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (22,832)
2 nd Fiscal Year	(21,691)
3 rd Fiscal Year	(25,648)
4 th Fiscal Year	(22,216)
5 th Fiscal Year	(6,549)
Thereafter	0
Total	\$ (98,937)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 197

Employer's Total Pension Expense/(Income) \$ 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	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 824	\$ 0
Total (prior to post-MD contributions)	\$ 824	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 824

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 192
2 nd Fiscal Year	192
3 rd Fiscal Year	192
4 th Fiscal Year	192
5 th Fiscal Year	56
Thereafter	0
Total	\$ 824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08608510%

Employer's proportionate share at MD 0.07938951%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,890,661

Employer's proportionate share of system NPL/(A) at MD \$ 17,325,522

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 25,726,969

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,280,519

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,952,163

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (614,652)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 207,460

Employer's Total Pension Expense/(Income) \$ 3,544,971

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 762,533	\$ 0
Changes of assumptions	\$ 929,806	\$ 32,578
Net difference between projected and actual earnings on investments	\$ 2,037,256	\$ 0
Changes in proportionate share	\$ 276,483	\$ 1,265,431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 451,398	\$ 0
Total (prior to post-MD contributions)	\$ 4,457,476	\$ 1,298,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,159,467

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 601,117
2 nd Fiscal Year	1,009,812
3 rd Fiscal Year	986,865
4 th Fiscal Year	590,921
5 th Fiscal Year	(29,248)
Thereafter	0
Total	\$ 3,159,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00700354%

Employer's proportionate share at MD 0.00698456%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,211,445

Employer's proportionate share of system NPL/(A) at MD \$ 1,524,271

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,263,417

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 904,463

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 347,705

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,659

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 9,893

Employer's Total Pension Expense/(Income) \$ 406,257

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 67,086	\$ 0
Changes of assumptions	\$ 81,803	\$ 2,866
Net difference between projected and actual earnings on investments	\$ 179,234	\$ 0
Changes in proportionate share	\$ 246,927	\$ 21,501
Differences between employer contributions and employer's proportionate share of system contributions	\$ 31,646	\$ 29,003
Total (prior to post-MD contributions)	\$ 606,696	\$ 53,370
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 553,326

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146,537
2 nd Fiscal Year	181,603
3 rd Fiscal Year	156,392
4 th Fiscal Year	69,564
5 th Fiscal Year	(770)
Thereafter	0
Total	\$ 553,326

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01891463%
Employer's proportionate share at MD	0.01908634%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,271,778
Employer's proportionate share of system NPL/(A) at MD	\$ 4,165,296
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,185,120
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,471,579
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 950,155
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (108,877)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 81,370
Employer's Total Pension Expense/(Income)	\$ 922,648

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,323	\$ 0
Changes of assumptions	\$ 223,538	\$ 7,832
Net difference between projected and actual earnings on investments	\$ 489,785	\$ 0
Changes in proportionate share	\$ 57,788	\$ 228,746
Differences between employer contributions and employer's proportionate share of system contributions	\$ 165,058	\$ 0
Total (prior to post-MD contributions)	\$ 1,119,492	\$ 236,578
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 882,914

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 187,794
2 nd Fiscal Year	274,544
3 rd Fiscal Year	235,131
4 th Fiscal Year	178,158
5 th Fiscal Year	7,288
Thereafter	0
Total	\$ 882,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01085112%
Employer's proportionate share at MD	0.01028489%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,876,984
Employer's proportionate share of system NPL/(A) at MD	\$ 2,244,517
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,332,922
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,331,838
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 512,002
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (50,214)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 26,205
Employer's Total Pension Expense/(Income)	\$ 487,993

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,786	\$ 0
Changes of assumptions	\$ 120,456	\$ 4,221
Net difference between projected and actual earnings on investments	\$ 263,926	\$ 0
Changes in proportionate share	\$ 31,220	\$ 120,351
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,823	\$ 841
Total (prior to post-MD contributions)	\$ 557,211	\$ 125,413
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 431,798

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 103,125
2 nd Fiscal Year	142,673
3 rd Fiscal Year	112,996
4 th Fiscal Year	75,631
5 th Fiscal Year	(2,626)
Thereafter	0
Total	\$ 431,798

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00141050%

Employer's proportionate share at MD 0.00137457%

Employer's proportionate share of system NPL/(A) at prior MD \$ 243,983

Employer's proportionate share of system NPL/(A) at MD \$ 299,978

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 445,443

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 177,999

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 68,429

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,147)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (936)

Employer's Total Pension Expense/(Income) \$ 57,346

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 13,203	\$ 0
Changes of assumptions	\$ 16,099	\$ 564
Net difference between projected and actual earnings on investments	\$ 35,274	\$ 0
Changes in proportionate share	\$ 2,636	\$ 24,026
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,074	\$ 5,936
Total (prior to post-MD contributions)	\$ 68,286	\$ 30,526
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,760

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 5,662
2 nd Fiscal Year	9,790
3 rd Fiscal Year	12,912
4 th Fiscal Year	9,828
5 th Fiscal Year	(434)
Thereafter	0
Total	\$ 37,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 145

Employer's Total Pension Expense/(Income) \$ 145

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 191

Employer's Total Pension Expense/(Income) \$ 191

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 35	\$ 0
Total (prior to post-MD contributions)	\$ 35	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 35

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 35

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 78

Employer's Total Pension Expense/(Income) \$ 78

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03901611%
Employer's proportionate share at MD	0.03472680%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,748,853
Employer's proportionate share of system NPL/(A) at MD	\$ 7,578,582
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,253,569
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,496,936
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,728,767
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 24,920
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (300,342)
Employer's Total Pension Expense/(Income)	\$ 1,453,345

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 333,549	\$ 0
Changes of assumptions	\$ 406,719	\$ 14,251
Net difference between projected and actual earnings on investments	\$ 891,143	\$ 0
Changes in proportionate share	\$ 419,571	\$ 931,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 719,320
Total (prior to post-MD contributions)	\$ 2,050,982	\$ 1,664,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 386,405

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 st Fiscal Year	\$ 55,256
2 nd Fiscal Year	193,298
3 rd Fiscal Year	87,525
4 th Fiscal Year	96,303
5 th Fiscal Year	(45,977)
Thereafter	0
Total	\$ 386,405

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08583473%
Employer's proportionate share at MD	0.08533256%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,847,353
Employer's proportionate share of system NPL/(A) at MD	\$ 18,622,500
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,652,874
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,050,112
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,248,020
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 59,024
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (440,830)
Employer's Total Pension Expense/(Income)	\$ 3,866,214

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 819,615	\$ 0
Changes of assumptions	\$ 999,411	\$ 35,017
Net difference between projected and actual earnings on investments	\$ 2,189,764	\$ 0
Changes in proportionate share	\$ 119,925	\$ 474,358
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,014,615
Total (prior to post-MD contributions)	\$ 4,128,715	\$ 1,523,990
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,604,725

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 481,166
2 nd Fiscal Year	768,660
3 rd Fiscal Year	766,849
4 th Fiscal Year	608,369
5 th Fiscal Year	(20,318)
Thereafter	0
Total	\$ 2,604,725

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 31

Employer's Total Pension Expense/(Income) \$ 31

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	2.28120650%
Employer's proportionate share at MD	2.26638947%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 394,594,093
Employer's proportionate share of system NPL/(A) at MD	\$ 494,604,136
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 734,446,294
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 293,485,370
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 112,825,251
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 501,405
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (2,055,158)
Employer's Total Pension Expense/(Income)	\$ 111,271,498

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,768,565	\$ 0
Changes of assumptions	\$ 26,543,840	\$ 930,041
Net difference between projected and actual earnings on investments	\$ 58,159,021	\$ 0
Changes in proportionate share	\$ 7,868,657	\$ 13,443,896
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 16,482,575
Total (prior to post-MD contributions)	\$ 114,340,083	\$ 30,856,512
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,483,571

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,689,975
2 nd Fiscal Year	25,619,162
3 rd Fiscal Year	22,211,442
4 th Fiscal Year	17,197,964
5 th Fiscal Year	(234,972)
Thereafter	0
Total	\$ 83,483,571

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02301725%

Employer's proportionate share at MD 0.02121218%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,981,433

Employer's proportionate share of system NPL/(A) at MD \$ 4,629,227

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,874,020

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,746,864

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,055,983

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (188,686)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,418

Employer's Total Pension Expense/(Income) \$ 891,715

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,742	\$ 0
Changes of assumptions	\$ 248,436	\$ 8,705
Net difference between projected and actual earnings on investments	\$ 544,337	\$ 0
Changes in proportionate share	\$ 108,153	\$ 394,794
Differences between employer contributions and employer's proportionate share of system contributions	\$ 66,811	\$ 16,093
Total (prior to post-MD contributions)	\$ 1,171,479	\$ 419,592
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 751,887

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 117,759
2 nd Fiscal Year	239,598
3 rd Fiscal Year	252,003
4 th Fiscal Year	151,976
5 th Fiscal Year	(9,450)
Thereafter	0
Total	\$ 751,887

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3759: Eldriedge Elementary

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 54

Employer's Total Pension Expense/(Income) \$ 54

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 56

Employer's Total Pension Expense/(Income) \$ 56

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 140

Employer's Total Pension Expense/(Income) \$ 140

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 499	\$ 0
Total (prior to post-MD contributions)	\$ 499	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 499

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 116
2 nd Fiscal Year	116
3 rd Fiscal Year	116
4 th Fiscal Year	116
5 th Fiscal Year	35
Thereafter	0
Total	\$ 499

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #3763: Butte Creek School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 155

Employer's Total Pension Expense/(Income) \$ 155

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 669	\$ 0
Total (prior to post-MD contributions)	\$ 669	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 669

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 155
2 nd Fiscal Year	155
3 rd Fiscal Year	155
4 th Fiscal Year	155
5 th Fiscal Year	49
Thereafter	0
Total	\$ 669

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 208

Employer's Total Pension Expense/(Income) \$ 208

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38	\$ 0
Total (prior to post-MD contributions)	\$ 38	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 38

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 38

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2018
Discount rate		7.20%
Employer's proportionate share at prior MD		0.00000000%
Employer's proportionate share at MD		0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$	0
Employer's proportionate share of system NPL/(A) at MD	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	0
<u>Employer Pension Expense for Measurement Period</u>		
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$	0
▪ Net amortization of employer-specific deferred amounts from:		
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$	0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$	43
Employer's Total Pension Expense/(Income)	\$	43

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 509

Employer's Total Pension Expense/(Income) \$ 509

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96	\$ 0
Total (prior to post-MD contributions)	\$ 96	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 96

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 96
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 96

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05615104%
Employer's proportionate share at MD	0.05179180%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,712,785
Employer's proportionate share of system NPL/(A) at MD	\$ 11,302,752
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,783,654
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,706,762
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,578,296
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (283,468)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 142,255
Employer's Total Pension Expense/(Income)	\$ 2,437,083

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 497,458	\$ 0
Changes of assumptions	\$ 606,583	\$ 21,253
Net difference between projected and actual earnings on investments	\$ 1,329,057	\$ 0
Changes in proportionate share	\$ 0	\$ 768,959
Differences between employer contributions and employer's proportionate share of system contributions	\$ 297,412	\$ 97,692
Total (prior to post-MD contributions)	\$ 2,730,510	\$ 887,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,842,606

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 413,077
2 nd Fiscal Year	592,810
3 rd Fiscal Year	539,711
4 th Fiscal Year	329,132
5 th Fiscal Year	(32,124)
Thereafter	0
Total	\$ 1,842,606

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 108

Employer's Total Pension Expense/(Income) \$ 108

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.40468447%

Employer's proportionate share at MD 0.38475428%

Employer's proportionate share of system NPL/(A) at prior MD \$ 70,000,722

Employer's proportionate share of system NPL/(A) at MD \$ 83,966,618

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 124,683,493

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 49,823,631

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 19,153,812

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,738,586)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,161,642

Employer's Total Pension Expense/(Income) \$ 17,576,868

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,695,547	\$ 0
Changes of assumptions	\$ 4,506,223	\$ 157,889
Net difference between projected and actual earnings on investments	\$ 9,873,383	\$ 0
Changes in proportionate share	\$ 0	\$ 5,346,210
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,352,560	\$ 0
Total (prior to post-MD contributions)	\$ 20,427,713	\$ 5,504,099
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,923,614

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,761,088
2 nd Fiscal Year	4,525,587
3 rd Fiscal Year	4,585,455
4 th Fiscal Year	3,095,001
5 th Fiscal Year	(43,517)
Thereafter	0
Total	\$ 14,923,614

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 270

Employer's Total Pension Expense/(Income) \$ 270

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60	\$ 0
Total (prior to post-MD contributions)	\$ 60	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 60

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 60
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 60

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 237

Employer's Total Pension Expense/(Income) \$ 237

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 70	\$ 0
Total (prior to post-MD contributions)	\$ 70	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 70
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 70

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 101

Employer's Total Pension Expense/(Income) \$ 101

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14	\$ 0
Total (prior to post-MD contributions)	\$ 14	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 14

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12279383%

Employer's proportionate share at MD 0.11602478%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,240,392

Employer's proportionate share of system NPL/(A) at MD \$ 25,320,598

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 37,598,996

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,024,591

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,775,938

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (203,070)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (85,010)

Employer's Total Pension Expense/(Income) \$ 5,487,858

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,114,413	\$ 0
Changes of assumptions	\$ 1,358,876	\$ 47,612
Net difference between projected and actual earnings on investments	\$ 2,977,373	\$ 0
Changes in proportionate share	\$ 235,214	\$ 865,098
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,801	\$ 320,340
Total (prior to post-MD contributions)	\$ 5,688,677	\$ 1,233,050
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,455,627

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 993,842
2 nd Fiscal Year	1,430,529
3 rd Fiscal Year	1,252,271
4 th Fiscal Year	821,292
5 th Fiscal Year	(42,307)
Thereafter	0
Total	\$ 4,455,627

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	1.76983876%
Employer's proportionate share at MD	2.38884722%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 306,139,721
Employer's proportionate share of system NPL/(A) at MD	\$ 521,328,629
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 774,129,959
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 309,342,996
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 118,921,435
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 33,818,238
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (22,962,970)
Employer's Total Pension Expense/(Income)	\$ 129,776,703

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,944,766	\$ 0
Changes of assumptions	\$ 27,978,059	\$ 980,293
Net difference between projected and actual earnings on investments	\$ 61,301,474	\$ 0
Changes in proportionate share	\$ 99,560,879	\$ 37,414,855
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 57,952,401
Total (prior to post-MD contributions)	\$ 211,785,178	\$ 96,347,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 115,437,629

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 28,434,722
2 nd Fiscal Year	28,090,769
3 rd Fiscal Year	25,550,331
4 th Fiscal Year	29,544,101
5 th Fiscal Year	3,817,707
Thereafter	0
Total	\$ 115,437,629

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15323142%
Employer's proportionate share at MD	0.14597039%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 26,505,366
Employer's proportionate share of system NPL/(A) at MD	\$ 31,855,760
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 47,303,172
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 18,902,388
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,266,688
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (3,373,868)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 4,533,601
Employer's Total Pension Expense/(Income)	\$ 8,426,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,402,039	\$ 0
Changes of assumptions	\$ 1,709,598	\$ 59,901
Net difference between projected and actual earnings on investments	\$ 3,745,823	\$ 0
Changes in proportionate share	\$ 0	\$ 7,779,947
Differences between employer contributions and employer's proportionate share of system contributions	\$ 13,727,772	\$ 0
Total (prior to post-MD contributions)	\$ 20,585,232	\$ 7,839,848
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 12,745,384

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 st Fiscal Year	\$ 3,067,351
2 nd Fiscal Year	3,992,124
3 rd Fiscal Year	4,088,604
4 th Fiscal Year	1,622,058
5 th Fiscal Year	(24,753)
Thereafter	0
Total	\$ 12,745,384

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,094

Employer's Total Pension Expense/(Income) \$ 1,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 227	\$ 0
Total (prior to post-MD contributions)	\$ 227	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 227

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 227
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 358

Employer's Total Pension Expense/(Income) \$ 358

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 45	\$ 0
Total (prior to post-MD contributions)	\$ 45	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 45
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 45

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.50634243%
Employer's proportionate share at MD 0.49380165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 87,585,114
Employer's proportionate share of system NPL/(A) at MD \$ 107,764,505

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 160,021,389
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 63,944,685

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 24,582,401
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (822,103)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,250,556)

Employer's Total Pension Expense/(Income) \$ 22,509,742

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,742,942	\$ 0
Changes of assumptions	\$ 5,783,380	\$ 202,638
Net difference between projected and actual earnings on investments	\$ 12,671,706	\$ 0
Changes in proportionate share	\$ 2,017,927	\$ 9,956,039
Differences between employer contributions and employer's proportionate share of system contributions	\$ 4,126,952	\$ 5,515,271
Total (prior to post-MD contributions)	\$ 29,342,907	\$ 15,673,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,668,959

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 st Fiscal Year	\$ 2,734,549
2 nd Fiscal Year	3,844,278
3 rd Fiscal Year	4,101,590
4 th Fiscal Year	3,207,459
5 th Fiscal Year	(218,917)
Thereafter	0
Total	\$ 13,668,959

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07848107%

Employer's proportionate share at MD 0.07140853%

Employer's proportionate share of system NPL/(A) at prior MD \$ 13,575,346

Employer's proportionate share of system NPL/(A) at MD \$ 15,583,797

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 23,140,652

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,247,024

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,554,855

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (180,976)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 185,284

Employer's Total Pension Expense/(Income) \$ 3,559,163

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 685,876	\$ 0
Changes of assumptions	\$ 836,333	\$ 29,303
Net difference between projected and actual earnings on investments	\$ 1,832,452	\$ 0
Changes in proportionate share	\$ 47,114	\$ 1,228,064
Differences between employer contributions and employer's proportionate share of system contributions	\$ 240,008	\$ 0
Total (prior to post-MD contributions)	\$ 3,641,783	\$ 1,257,367
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,384,416

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 573,696
2 nd Fiscal Year	724,381
3 rd Fiscal Year	677,303
4 th Fiscal Year	450,280
5 th Fiscal Year	(41,244)
Thereafter	0
Total	\$ 2,384,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.91123890%
Employer's proportionate share at MD	0.86000605%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 157,622,507
Employer's proportionate share of system NPL/(A) at MD	\$ 187,682,900
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 278,693,607
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 111,366,205
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 42,812,765
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (3,644,398)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 790,009
Employer's Total Pension Expense/(Income)	\$ 39,958,376

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 8,260,318	\$ 0
Changes of assumptions	\$ 10,072,348	\$ 352,914
Net difference between projected and actual earnings on investments	\$ 22,069,071	\$ 0
Changes in proportionate share	\$ 0	\$ 9,047,903
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,319,986	\$ 1,058,470
Total (prior to post-MD contributions)	\$ 41,721,723	\$ 10,459,287
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,262,436

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 st Fiscal Year	\$ 6,506,023
2 nd Fiscal Year	9,885,855
3 rd Fiscal Year	9,053,970
4 th Fiscal Year	6,112,303
5 th Fiscal Year	(295,714)
Thereafter	0
Total	\$ 31,262,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.04698638%
Employer's proportionate share at MD	0.03965277%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 8,127,518
Employer's proportionate share of system NPL/(A) at MD	\$ 8,653,598
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 12,849,879
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,134,823
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,973,992
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (21,854)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (178,239)
Employer's Total Pension Expense/(Income)	\$ 1,773,899

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 380,863	\$ 0
Changes of assumptions	\$ 464,411	\$ 16,272
Net difference between projected and actual earnings on investments	\$ 1,017,551	\$ 0
Changes in proportionate share	\$ 225,811	\$ 938,168
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 470,893
Total (prior to post-MD contributions)	\$ 2,088,636	\$ 1,425,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 663,303

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 176,879
2 nd Fiscal Year	262,827
3 rd Fiscal Year	192,653
4 th Fiscal Year	96,847
5 th Fiscal Year	(65,903)
Thereafter	0
Total	\$ 663,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 779

Employer's Total Pension Expense/(Income) \$ 779

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 196	\$ 0
Total (prior to post-MD contributions)	\$ 196	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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 st Fiscal Year	\$ 196
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 196

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.21680841%

Employer's proportionate share at MD 0.18677845%

Employer's proportionate share of system NPL/(A) at prior MD \$ 37,502,663

Employer's proportionate share of system NPL/(A) at MD \$ 40,761,482

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 60,527,435

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,186,815

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,298,192

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,334,707)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 598,358

Employer's Total Pension Expense/(Income) \$ 8,561,843

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,793,998	\$ 0
Changes of assumptions	\$ 2,187,540	\$ 76,647
Net difference between projected and actual earnings on investments	\$ 4,793,021	\$ 0
Changes in proportionate share	\$ 246,568	\$ 4,114,426
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,147,272	\$ 0
Total (prior to post-MD contributions)	\$ 10,168,399	\$ 4,191,073
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,977,326

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,326,796
2 nd Fiscal Year	2,027,380
3 rd Fiscal Year	1,813,500
4 th Fiscal Year	989,010
5 th Fiscal Year	(179,360)
Thereafter	0
Total	\$ 5,977,326

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.14612993%

Employer's proportionate share at MD 0.15096504%

Employer's proportionate share of system NPL/(A) at prior MD \$ 25,276,978

Employer's proportionate share of system NPL/(A) at MD \$ 32,945,764

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 48,921,739

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,549,169

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,515,332

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 803,886
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (833,234)

Employer's Total Pension Expense/(Income) \$ 7,485,984

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,450,012	\$ 0
Changes of assumptions	\$ 1,768,095	\$ 61,950
Net difference between projected and actual earnings on investments	\$ 3,873,994	\$ 0
Changes in proportionate share	\$ 1,795,496	\$ 868,096
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,925,300
Total (prior to post-MD contributions)	\$ 8,887,597	\$ 2,855,346
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,032,251

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,481,814
2 nd Fiscal Year	1,809,319
3 rd Fiscal Year	1,488,906
4 th Fiscal Year	1,234,393
5 th Fiscal Year	17,818
Thereafter	0
Total	\$ 6,032,251

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02305890%
Employer's proportionate share at MD	0.02191271%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,988,637
Employer's proportionate share of system NPL/(A) at MD	\$ 4,782,107
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,101,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,837,579
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,090,857
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (103,030)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 47,371
Employer's Total Pension Expense/(Income)	\$ 1,035,198

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 210,471	\$ 0
Changes of assumptions	\$ 256,641	\$ 8,992
Net difference between projected and actual earnings on investments	\$ 562,314	\$ 0
Changes in proportionate share	\$ 175,931	\$ 298,164
Differences between employer contributions and employer's proportionate share of system contributions	\$ 107,755	\$ 7,860
Total (prior to post-MD contributions)	\$ 1,313,112	\$ 315,016
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 998,096

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 193,577
2 nd Fiscal Year	308,002
3 rd Fiscal Year	311,494
4 th Fiscal Year	187,091
5 th Fiscal Year	(2,070)
Thereafter	0
Total	\$ 998,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00675140%
Employer's proportionate share at MD	0.01104059%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,167,831
Employer's proportionate share of system NPL/(A) at MD	\$ 2,409,436
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,577,814
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,429,698
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 549,622
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 198,607
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (85,649)
Employer's Total Pension Expense/(Income)	\$ 662,580

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 106,044	\$ 0
Changes of assumptions	\$ 129,307	\$ 4,531
Net difference between projected and actual earnings on investments	\$ 283,318	\$ 0
Changes in proportionate share	\$ 673,076	\$ 64,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 257,421
Total (prior to post-MD contributions)	\$ 1,191,745	\$ 325,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 865,751

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 223,635
2 nd Fiscal Year	214,099
3 rd Fiscal Year	217,933
4 th Fiscal Year	182,978
5 th Fiscal Year	27,107
Thereafter	0
Total	\$ 865,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 26

Employer's Total Pension Expense/(Income) \$ 26

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05726777%
Employer's proportionate share at MD	0.07537443%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,905,953
Employer's proportionate share of system NPL/(A) at MD	\$ 16,449,293
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 24,425,842
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,760,587
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,752,285
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 897,496
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (758,441)
Employer's Total Pension Expense/(Income)	\$ 3,891,340

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 723,968	\$ 0
Changes of assumptions	\$ 882,782	\$ 30,931
Net difference between projected and actual earnings on investments	\$ 1,934,223	\$ 0
Changes in proportionate share	\$ 2,845,476	\$ 808,085
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,079,266
Total (prior to post-MD contributions)	\$ 6,386,449	\$ 2,918,282
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,468,167

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 800,904
2 nd Fiscal Year	909,741
3 rd Fiscal Year	810,900
4 th Fiscal Year	854,666
5 th Fiscal Year	91,957
Thereafter	0
Total	\$ 3,468,167

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07785168%
Employer's proportionate share at MD	0.07264329%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,466,476
Employer's proportionate share of system NPL/(A) at MD	\$ 15,853,264
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 23,540,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,406,919
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,616,323
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (566,298)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 213,264
Employer's Total Pension Expense/(Income)	\$ 3,263,289

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 697,735	\$ 0
Changes of assumptions	\$ 850,795	\$ 29,810
Net difference between projected and actual earnings on investments	\$ 1,864,138	\$ 0
Changes in proportionate share	\$ 312,626	\$ 1,225,705
Differences between employer contributions and employer's proportionate share of system contributions	\$ 454,974	\$ 0
Total (prior to post-MD contributions)	\$ 4,180,268	\$ 1,255,515
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,924,753

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 524,115
2 nd Fiscal Year	912,853
3 rd Fiscal Year	940,811
4 th Fiscal Year	567,279
5 th Fiscal Year	(20,304)
Thereafter	0
Total	\$ 2,924,753

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01846264%
Employer's proportionate share at MD 0.01927882%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,193,595
Employer's proportionate share of system NPL/(A) at MD \$ 4,207,302

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,247,495
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,496,505

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 959,737
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 102,949
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,650)

Employer's Total Pension Expense/(Income) \$ 998,036

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 185,172	\$ 0
Changes of assumptions	\$ 225,793	\$ 7,911
Net difference between projected and actual earnings on investments	\$ 494,724	\$ 0
Changes in proportionate share	\$ 304,311	\$ 10,042
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 175,276
Total (prior to post-MD contributions)	\$ 1,210,000	\$ 193,229
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,016,771

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 238,477
2 nd Fiscal Year	302,227
3 rd Fiscal Year	288,327
4 th Fiscal Year	183,479
5 th Fiscal Year	4,262
Thereafter	0
Total	\$ 1,016,771

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.06820748%

Employer's proportionate share at MD 0.07457126%

Employer's proportionate share of system NPL/(A) at prior MD \$ 11,798,261

Employer's proportionate share of system NPL/(A) at MD \$ 16,274,014

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 24,165,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 9,656,581

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,712,302

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (261,166)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (31,165)

Employer's Total Pension Expense/(Income) \$ 3,419,971

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 716,253	\$ 0
Changes of assumptions	\$ 873,375	\$ 30,601
Net difference between projected and actual earnings on investments	\$ 1,913,613	\$ 0
Changes in proportionate share	\$ 747,997	\$ 724,523
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,671	\$ 219,779
Total (prior to post-MD contributions)	\$ 4,394,909	\$ 974,903
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,420,006

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 563,375
2 nd Fiscal Year	962,101
3 rd Fiscal Year	1,034,445
4 th Fiscal Year	803,738
5 th Fiscal Year	56,347
Thereafter	0
Total	\$ 3,420,006

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 253

Employer's Total Pension Expense/(Income) \$ 253

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 62	\$ 0
Total (prior to post-MD contributions)	\$ 62	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 62

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 62
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 62

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08856744%

Employer's proportionate share at MD 0.10110635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,320,046

Employer's proportionate share of system NPL/(A) at MD \$ 22,064,883

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 32,764,529

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 13,092,734

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,033,270

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 658,608
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,045,047)

Employer's Total Pension Expense/(Income) \$ 4,646,831

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 971,122	\$ 0
Changes of assumptions	\$ 1,184,153	\$ 41,490
Net difference between projected and actual earnings on investments	\$ 2,594,544	\$ 0
Changes in proportionate share	\$ 2,846,720	\$ 2,179,954
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,550,006
Total (prior to post-MD contributions)	\$ 7,596,539	\$ 4,771,450
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,825,089

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 567,468
2 nd Fiscal Year	819,778
3 rd Fiscal Year	556,121
4 th Fiscal Year	833,024
5 th Fiscal Year	48,697
Thereafter	0
Total	\$ 2,825,089

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04098020%
Employer's proportionate share at MD 0.03759473%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,088,593
Employer's proportionate share of system NPL/(A) at MD \$ 8,204,463

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,182,950
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,868,317

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,871,538
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (343,593)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 74,200

Employer's Total Pension Expense/(Income) \$ 1,602,145

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 361,096	\$ 0
Changes of assumptions	\$ 440,308	\$ 15,427
Net difference between projected and actual earnings on investments	\$ 964,738	\$ 0
Changes in proportionate share	\$ 0	\$ 834,430
Differences between employer contributions and employer's proportionate share of system contributions	\$ 128,030	\$ 0
Total (prior to post-MD contributions)	\$ 1,894,172	\$ 849,857
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,044,315

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 141,936
2 nd Fiscal Year	300,319
3 rd Fiscal Year	366,795
4 th Fiscal Year	253,129
5 th Fiscal Year	(17,865)
Thereafter	0
Total	\$ 1,044,315

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 531

Employer's Total Pension Expense/(Income) \$ 531

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 144	\$ 0
Total (prior to post-MD contributions)	\$ 144	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 144

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 144
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 144

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01966030%
Employer's proportionate share at MD	0.02154944%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,400,761
Employer's proportionate share of system NPL/(A) at MD	\$ 4,702,829
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,983,313
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,790,538
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,072,773
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 106,094
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (189,366)
Employer's Total Pension Expense/(Income)	\$ 989,501

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,981	\$ 0
Changes of assumptions	\$ 252,386	\$ 8,843
Net difference between projected and actual earnings on investments	\$ 552,992	\$ 0
Changes in proportionate share	\$ 481,751	\$ 237,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 497,821
Total (prior to post-MD contributions)	\$ 1,494,110	\$ 744,232
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 749,878

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 127,352
2 nd Fiscal Year	247,062
3 rd Fiscal Year	194,461
4 th Fiscal Year	176,315
5 th Fiscal Year	4,687
Thereafter	0
Total	\$ 749,878

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00541489%
Employer's proportionate share at MD 0.00483507%

Employer's proportionate share of system NPL/(A) at prior MD \$ 936,646
Employer's proportionate share of system NPL/(A) at MD \$ 1,055,179

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,566,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 626,116

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 240,699
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (44,733)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,353

Employer's Total Pension Expense/(Income) \$ 217,319

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,441	\$ 0
Changes of assumptions	\$ 56,628	\$ 1,984
Net difference between projected and actual earnings on investments	\$ 124,075	\$ 0
Changes in proportionate share	\$ 5,049	\$ 93,838
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,222	\$ 82
Total (prior to post-MD contributions)	\$ 284,415	\$ 95,904
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 188,511

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 38,888
2 nd Fiscal Year	63,454
3 rd Fiscal Year	56,455
4 th Fiscal Year	32,442
5 th Fiscal Year	(2,729)
Thereafter	0
Total	\$ 188,511

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01367030%

Employer's proportionate share at MD 0.01257000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,364,635

Employer's proportionate share of system NPL/(A) at MD \$ 2,743,206

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,073,435

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,627,748

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 625,759

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (55,136)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,073

Employer's Total Pension Expense/(Income) \$ 591,696

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,734	\$ 0
Changes of assumptions	\$ 147,219	\$ 5,158
Net difference between projected and actual earnings on investments	\$ 322,565	\$ 0
Changes in proportionate share	\$ 36,638	\$ 184,765
Differences between employer contributions and employer's proportionate share of system contributions	\$ 34,571	\$ 9,097
Total (prior to post-MD contributions)	\$ 661,727	\$ 199,020
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 462,707

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 st Fiscal Year	\$ 99,453
2 nd Fiscal Year	144,714
3 rd Fiscal Year	141,491
4 th Fiscal Year	84,170
5 th Fiscal Year	(7,121)
Thereafter	0
Total	\$ 462,707

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01502813%

Employer's proportionate share at MD 0.01562274%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,599,507

Employer's proportionate share of system NPL/(A) at MD \$ 3,409,419

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,062,706

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,023,062

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 777,730

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,826)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (71,845)

Employer's Total Pension Expense/(Income) \$ 690,059

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 150,056	\$ 0
Changes of assumptions	\$ 182,973	\$ 6,411
Net difference between projected and actual earnings on investments	\$ 400,903	\$ 0
Changes in proportionate share	\$ 123,999	\$ 144,772
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 200,775
Total (prior to post-MD contributions)	\$ 857,931	\$ 351,958
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 505,973

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 st Fiscal Year	\$ 73,956
2 nd Fiscal Year	158,359
3 rd Fiscal Year	148,540
4 th Fiscal Year	124,241
5 th Fiscal Year	877
Thereafter	0
Total	\$ 505,973

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 199

Employer's Total Pension Expense/(Income) \$ 199

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.10122011%
Employer's proportionate share at MD	0.10120338%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 17,508,655
Employer's proportionate share of system NPL/(A) at MD	\$ 22,086,058
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,795,973
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 13,105,299
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 5,038,100
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 187,440
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (382,171)
Employer's Total Pension Expense/(Income)	\$ 4,843,369

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 972,054	\$ 0
Changes of assumptions	\$ 1,185,289	\$ 41,530
Net difference between projected and actual earnings on investments	\$ 2,597,034	\$ 0
Changes in proportionate share	\$ 480,927	\$ 37,762
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,046,866
Total (prior to post-MD contributions)	\$ 5,235,304	\$ 1,126,158
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,109,146

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 895,064
2 nd Fiscal Year	1,291,941
3 rd Fiscal Year	1,152,136
4 th Fiscal Year	785,541
5 th Fiscal Year	(15,538)
Thereafter	0
Total	\$ 4,109,146

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01433726%

Employer's proportionate share at MD 0.01736294%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,480,003

Employer's proportionate share of system NPL/(A) at MD \$ 3,789,191

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,626,635

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,248,408

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 864,361

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 83,643
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (61,609)

Employer's Total Pension Expense/(Income) \$ 886,395

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 166,770	\$ 0
Changes of assumptions	\$ 203,354	\$ 7,125
Net difference between projected and actual earnings on investments	\$ 445,560	\$ 0
Changes in proportionate share	\$ 378,822	\$ 50,316
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 197,047
Total (prior to post-MD contributions)	\$ 1,194,506	\$ 254,488
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 940,018

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 st Fiscal Year	\$ 201,146
2 nd Fiscal Year	264,816
3 rd Fiscal Year	251,400
4 th Fiscal Year	203,695
5 th Fiscal Year	18,961
Thereafter	0
Total	\$ 940,018

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.02044260%
Employer's proportionate share at MD 0.01883438%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,536,080
Employer's proportionate share of system NPL/(A) at MD \$ 4,110,310

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,103,470
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,438,952

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 937,612
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,961)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 58,330

Employer's Total Pension Expense/(Income) \$ 920,981

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 180,903	\$ 0
Changes of assumptions	\$ 220,587	\$ 7,729
Net difference between projected and actual earnings on investments	\$ 483,319	\$ 0
Changes in proportionate share	\$ 247,911	\$ 316,999
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,510	\$ 0
Total (prior to post-MD contributions)	\$ 1,263,230	\$ 324,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 938,502

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 210,003
2 nd Fiscal Year	331,281
3 rd Fiscal Year	260,931
4 th Fiscal Year	142,796
5 th Fiscal Year	(6,508)
Thereafter	0
Total	\$ 938,502

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02442448%
Employer's proportionate share at MD	0.02184005%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,224,850
Employer's proportionate share of system NPL/(A) at MD	\$ 4,766,250
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,077,488
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,828,170
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,087,240
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (135,790)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 85,024
Employer's Total Pension Expense/(Income)	\$ 1,036,474

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 209,773	\$ 0
Changes of assumptions	\$ 255,790	\$ 8,962
Net difference between projected and actual earnings on investments	\$ 560,449	\$ 0
Changes in proportionate share	\$ 55,877	\$ 375,982
Differences between employer contributions and employer's proportionate share of system contributions	\$ 177,863	\$ 0
Total (prior to post-MD contributions)	\$ 1,259,752	\$ 384,944
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 874,808

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 188,973
2 nd Fiscal Year	279,643
3 rd Fiscal Year	260,106
4 th Fiscal Year	155,671
5 th Fiscal Year	(9,586)
Thereafter	0
Total	\$ 874,808

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01952173%
Employer's proportionate share at MD	0.02024432%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,376,792
Employer's proportionate share of system NPL/(A) at MD	\$ 4,418,007
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 6,560,375
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,621,532
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,007,801
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (87,661)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 120,334
Employer's Total Pension Expense/(Income)	\$ 1,040,474

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 194,446	\$ 0
Changes of assumptions	\$ 237,100	\$ 8,308
Net difference between projected and actual earnings on investments	\$ 519,500	\$ 0
Changes in proportionate share	\$ 86,181	\$ 86,592
Differences between employer contributions and employer's proportionate share of system contributions	\$ 360,409	\$ 0
Total (prior to post-MD contributions)	\$ 1,397,636	\$ 94,900
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,302,736

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 297,401
2 nd Fiscal Year	374,168
3 rd Fiscal Year	341,060
4 th Fiscal Year	262,197
5 th Fiscal Year	27,911
Thereafter	0
Total	\$ 1,302,736

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02546278%
Employer's proportionate share at MD	0.02518040%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,404,451
Employer's proportionate share of system NPL/(A) at MD	\$ 5,495,229
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,159,962
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,260,728
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,253,529
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (114,874)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 84,184
Employer's Total Pension Expense/(Income)	\$ 1,222,839

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 241,857	\$ 0
Changes of assumptions	\$ 294,912	\$ 10,333
Net difference between projected and actual earnings on investments	\$ 646,168	\$ 0
Changes in proportionate share	\$ 55,451	\$ 219,169
Differences between employer contributions and employer's proportionate share of system contributions	\$ 152,770	\$ 0
Total (prior to post-MD contributions)	\$ 1,391,158	\$ 229,502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,161,656

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 255,389
2 nd Fiscal Year	330,039
3 rd Fiscal Year	339,258
4 th Fiscal Year	232,083
5 th Fiscal Year	4,886
Thereafter	0
Total	\$ 1,161,656

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02165605%
Employer's proportionate share at MD 0.02035668%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,745,978
Employer's proportionate share of system NPL/(A) at MD \$ 4,442,528

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,596,787
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,636,082

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,013,395
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (132,884)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 48,652

Employer's Total Pension Expense/(Income) \$ 929,163

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 195,525	\$ 0
Changes of assumptions	\$ 238,416	\$ 8,354
Net difference between projected and actual earnings on investments	\$ 522,384	\$ 0
Changes in proportionate share	\$ 0	\$ 288,625
Differences between employer contributions and employer's proportionate share of system contributions	\$ 83,933	\$ 23,932
Total (prior to post-MD contributions)	\$ 1,040,258	\$ 320,911
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 719,347

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 146,270
2 nd Fiscal Year	227,655
3 rd Fiscal Year	204,423
4 th Fiscal Year	146,513
5 th Fiscal Year	(5,514)
Thereafter	0
Total	\$ 719,347

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01681149%

Employer's proportionate share at MD 0.01510740%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,907,985

Employer's proportionate share of system NPL/(A) at MD \$ 3,296,954

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,895,705

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,956,328

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 752,076

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (206,528)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,091

Employer's Total Pension Expense/(Income) \$ 580,639

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 145,106	\$ 0
Changes of assumptions	\$ 176,937	\$ 6,200
Net difference between projected and actual earnings on investments	\$ 387,679	\$ 0
Changes in proportionate share	\$ 49,980	\$ 403,396
Differences between employer contributions and employer's proportionate share of system contributions	\$ 98,319	\$ 0
Total (prior to post-MD contributions)	\$ 858,021	\$ 409,596
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 448,425

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54,712
2 nd Fiscal Year	124,933
3 rd Fiscal Year	166,639
4 th Fiscal Year	108,604
5 th Fiscal Year	(6,462)
Thereafter	0
Total	\$ 448,425

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02578503%
Employer's proportionate share at MD	0.02640124%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,460,193
Employer's proportionate share of system NPL/(A) at MD	\$ 5,761,659
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,555,587
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,418,820
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,314,305
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (131,055)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 102,504
Employer's Total Pension Expense/(Income)	\$ 1,285,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 253,583	\$ 0
Changes of assumptions	\$ 309,210	\$ 10,834
Net difference between projected and actual earnings on investments	\$ 677,496	\$ 0
Changes in proportionate share	\$ 100,878	\$ 129,268
Differences between employer contributions and employer's proportionate share of system contributions	\$ 228,327	\$ 9,321
Total (prior to post-MD contributions)	\$ 1,569,494	\$ 149,423
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,420,071

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 294,360
2 nd Fiscal Year	420,393
3 rd Fiscal Year	397,006
4 th Fiscal Year	288,454
5 th Fiscal Year	19,858
Thereafter	0
Total	\$ 1,420,071

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00072986%
Employer's proportionate share at MD 0.00066294%

Employer's proportionate share of system NPL/(A) at prior MD \$ 126,248
Employer's proportionate share of system NPL/(A) at MD \$ 144,676

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 214,832
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 85,847

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,002
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,224)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 509

Employer's Total Pension Expense/(Income) \$ 30,287

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,368	\$ 0
Changes of assumptions	\$ 7,764	\$ 272
Net difference between projected and actual earnings on investments	\$ 17,012	\$ 0
Changes in proportionate share	\$ 0	\$ 10,721
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,249	\$ 476
Total (prior to post-MD contributions)	\$ 33,393	\$ 11,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,924

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,943
2 nd Fiscal Year	6,874
3 rd Fiscal Year	6,861
4 th Fiscal Year	4,538
5 th Fiscal Year	(294)
Thereafter	0
Total	\$ 21,924

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,256

Employer's Total Pension Expense/(Income) \$ 1,256

	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	\$ 247	\$ 0
Total (prior to post-MD contributions)	\$ 247	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 247

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 247
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 247

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02595346%
Employer's proportionate share at MD 0.02481848%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,489,327
Employer's proportionate share of system NPL/(A) at MD \$ 5,416,246

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,042,678
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,213,861

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,235,512
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (60,325)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 112,917

Employer's Total Pension Expense/(Income) \$ 1,288,104

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 238,380	\$ 0
Changes of assumptions	\$ 290,673	\$ 10,185
Net difference between projected and actual earnings on investments	\$ 636,880	\$ 0
Changes in proportionate share	\$ 121,143	\$ 206,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 309,399	\$ 0
Total (prior to post-MD contributions)	\$ 1,596,475	\$ 216,728
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,379,747

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 318,847
2 nd Fiscal Year	426,470
3 rd Fiscal Year	380,366
4 th Fiscal Year	245,200
5 th Fiscal Year	8,864
Thereafter	0
Total	\$ 1,379,747

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 18

Employer's Total Pension Expense/(Income) \$ 18

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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

Employer's Total Pension Expense/(Income) \$ 5

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,711

Employer's Total Pension Expense/(Income) \$ 1,711

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 377	\$ 0
Total (prior to post-MD contributions)	\$ 377	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 377
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02546966%
Employer's proportionate share at MD	0.02418429%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 4,405,641
Employer's proportionate share of system NPL/(A) at MD	\$ 5,277,844
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,837,162
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,131,737
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,203,941
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 170,774
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (224,908)
Employer's Total Pension Expense/(Income)	\$ 1,149,807

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 232,289	\$ 0
Changes of assumptions	\$ 283,245	\$ 9,924
Net difference between projected and actual earnings on investments	\$ 620,606	\$ 0
Changes in proportionate share	\$ 268,133	\$ 465,966
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 507,579
Total (prior to post-MD contributions)	\$ 1,404,273	\$ 983,469
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 420,804

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 97,783
2 nd Fiscal Year	130,840
3 rd Fiscal Year	97,217
4 th Fiscal Year	113,334
5 th Fiscal Year	(18,371)
Thereafter	0
Total	\$ 420,804

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.05891223%

Employer's proportionate share at MD 0.05671970%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,190,405

Employer's proportionate share of system NPL/(A) at MD \$ 12,378,189

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 18,380,589

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,344,899

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,823,616

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (53,057)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,894

Employer's Total Pension Expense/(Income) \$ 2,823,453

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 544,790	\$ 0
Changes of assumptions	\$ 664,298	\$ 23,276
Net difference between projected and actual earnings on investments	\$ 1,455,514	\$ 0
Changes in proportionate share	\$ 460,022	\$ 600,685
Differences between employer contributions and employer's proportionate share of system contributions	\$ 93,286	\$ 54,483
Total (prior to post-MD contributions)	\$ 3,217,910	\$ 678,444
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,539,466

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 591,371
2 nd Fiscal Year	736,340
3 rd Fiscal Year	757,373
4 th Fiscal Year	464,735
5 th Fiscal Year	(10,352)
Thereafter	0
Total	\$ 2,539,466

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,275

Employer's Total Pension Expense/(Income) \$ 1,275

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 316	\$ 0
Total (prior to post-MD contributions)	\$ 316	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 316

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 316
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 316

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 106

Employer's Total Pension Expense/(Income) \$ 106

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 22	\$ 0
Total (prior to post-MD contributions)	\$ 22	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 22

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	2.60236289%
Employer's proportionate share at MD	2.62046701%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 450,146,458
Employer's proportionate share of system NPL/(A) at MD	\$ 571,876,034
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 849,188,681
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 339,336,526
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 130,451,916
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 8,136,714
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 2,193,188
Employer's Total Pension Expense/(Income)	\$ 140,781,818

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 25,169,464	\$ 0
Changes of assumptions	\$ 30,690,779	\$ 1,075,341
Net difference between projected and actual earnings on investments	\$ 67,245,192	\$ 0
Changes in proportionate share	\$ 14,084,976	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,790,660
Total (prior to post-MD contributions)	\$ 137,190,411	\$ 12,866,001
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 124,324,410

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,271,152
2 nd Fiscal Year	38,108,896
3 rd Fiscal Year	32,366,841
4 th Fiscal Year	22,385,071
5 th Fiscal Year	192,449
Thereafter	0
Total	\$ 124,324,410

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 99
Employer's Total Pension Expense/(Income)	\$ 99

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ 2,418

Employer's Total Pension Expense/(Income) \$ 2,418

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 520	\$ 0
Total (prior to post-MD contributions)	\$ 520	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 520

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 520
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 520

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00414493%
Employer's proportionate share at MD 0.00400127%

Employer's proportionate share of system NPL/(A) at prior MD \$ 716,974
Employer's proportionate share of system NPL/(A) at MD \$ 873,215

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,296,652
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 518,143

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 199,191
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (86,092)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,035

Employer's Total Pension Expense/(Income) \$ 137,134

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 38,432	\$ 0
Changes of assumptions	\$ 46,863	\$ 1,642
Net difference between projected and actual earnings on investments	\$ 102,679	\$ 0
Changes in proportionate share	\$ 19,490	\$ 193,801
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,527	\$ 979
Total (prior to post-MD contributions)	\$ 270,991	\$ 196,422
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 74,569

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (20,245)
2 nd Fiscal Year	(557)
3 rd Fiscal Year	53,296
4 th Fiscal Year	40,715
5 th Fiscal Year	1,360
Thereafter	0
Total	\$ 74,569

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00976469%
Employer's proportionate share at MD 0.00885865%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,689,058
Employer's proportionate share of system NPL/(A) at MD \$ 1,933,262

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,870,735
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,147,148

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 441,001
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (163,801)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,370

Employer's Total Pension Expense/(Income) \$ 319,570

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,087	\$ 0
Changes of assumptions	\$ 103,752	\$ 3,635
Net difference between projected and actual earnings on investments	\$ 227,327	\$ 0
Changes in proportionate share	\$ 145,618	\$ 758,153
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,086	\$ 31,122
Total (prior to post-MD contributions)	\$ 642,870	\$ 792,910
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (150,040)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (31,838)
2 nd Fiscal Year	(44,342)
3 rd Fiscal Year	(94,252)
4 th Fiscal Year	23,683
5 th Fiscal Year	(3,293)
Thereafter	0
Total	\$ (150,040)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 319

Employer's Total Pension Expense/(Income) \$ 319

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48	\$ 0
Total (prior to post-MD contributions)	\$ 48	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 48

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 48
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 48

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.22340247%

Employer's proportionate share at MD 0.19199214%

Employer's proportionate share of system NPL/(A) at prior MD \$ 38,643,277

Employer's proportionate share of system NPL/(A) at MD \$ 41,899,289

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,216,983

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,861,960

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,557,740

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (260,784)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,324,333)

Employer's Total Pension Expense/(Income) \$ 7,972,623

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,844,076	\$ 0
Changes of assumptions	\$ 2,248,602	\$ 78,786
Net difference between projected and actual earnings on investments	\$ 4,926,812	\$ 0
Changes in proportionate share	\$ 1,854,222	\$ 6,053,038
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,088,228
Total (prior to post-MD contributions)	\$ 10,873,712	\$ 9,220,052
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,653,660

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 343,133
2 nd Fiscal Year	784,840
3 rd Fiscal Year	375,258
4 th Fiscal Year	438,098
5 th Fiscal Year	(287,669)
Thereafter	0
Total	\$ 1,653,660

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.38779200%
Employer's proportionate share at MD	0.37472327%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 67,078,729
Employer's proportionate share of system NPL/(A) at MD	\$ 81,777,506
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 121,432,843
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 48,524,668
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 18,654,449
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (841,325)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (604,950)
Employer's Total Pension Expense/(Income)	\$ 17,208,174

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,599,200	\$ 0
Changes of assumptions	\$ 4,388,740	\$ 153,772
Net difference between projected and actual earnings on investments	\$ 9,615,972	\$ 0
Changes in proportionate share	\$ 626,813	\$ 2,824,302
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,996,429
Total (prior to post-MD contributions)	\$ 18,230,725	\$ 4,974,503
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 13,256,222

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,645,770
2 nd Fiscal Year	4,243,390
3 rd Fiscal Year	3,825,067
4 th Fiscal Year	2,660,571
5 th Fiscal Year	(118,576)
Thereafter	0
Total	\$ 13,256,222

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05621338%
Employer's proportionate share at MD	0.04446087%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,723,569
Employer's proportionate share of system NPL/(A) at MD	\$ 9,702,891
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,407,992
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,757,446
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,213,348
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (810,124)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 178,757
Employer's Total Pension Expense/(Income)	\$ 1,581,981

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 427,045	\$ 0
Changes of assumptions	\$ 520,723	\$ 18,245
Net difference between projected and actual earnings on investments	\$ 1,140,934	\$ 0
Changes in proportionate share	\$ 49,523	\$ 1,959,100
Differences between employer contributions and employer's proportionate share of system contributions	\$ 570,392	\$ 0
Total (prior to post-MD contributions)	\$ 2,708,617	\$ 1,977,345
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 731,272

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (28,615)
2 nd Fiscal Year	281,269
3 rd Fiscal Year	352,692
4 th Fiscal Year	183,615
5 th Fiscal Year	(57,688)
Thereafter	0
Total	\$ 731,272

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01307372%
Employer's proportionate share at MD 0.01718255%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,261,440
Employer's proportionate share of system NPL/(A) at MD \$ 3,749,823

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,568,178
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,225,049

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 855,381
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 101,152
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (265,273)

Employer's Total Pension Expense/(Income) \$ 691,260

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 165,038	\$ 0
Changes of assumptions	\$ 201,241	\$ 7,051
Net difference between projected and actual earnings on investments	\$ 440,931	\$ 0
Changes in proportionate share	\$ 576,759	\$ 732,502
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 661,958
Total (prior to post-MD contributions)	\$ 1,383,969	\$ 1,401,511
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (17,542)

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 st Fiscal Year	\$ (87,315)
2 nd Fiscal Year	(63,374)
3 rd Fiscal Year	(21,352)
4 th Fiscal Year	139,695
5 th Fiscal Year	14,802
Thereafter	0
Total	\$ (17,542)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00000000%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 0
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 0
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 0
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 0
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 202
Employer's Total Pension Expense/(Income)	\$ 202

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25	\$ 0
Total (prior to post-MD contributions)	\$ 25	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 25
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 25

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ 43

Employer's Total Pension Expense/(Income) \$ 43

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 58

Employer's Total Pension Expense/(Income) \$ 58

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 101

Employer's Total Pension Expense/(Income) \$ 101

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00728930%

Employer's proportionate share at MD 0.00495111%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,260,874

Employer's proportionate share of system NPL/(A) at MD \$ 1,080,502

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,604,457

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 641,142

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 246,476

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (160,731)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 70,400

Employer's Total Pension Expense/(Income) \$ 156,145

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 47,555	\$ 0
Changes of assumptions	\$ 57,987	\$ 2,032
Net difference between projected and actual earnings on investments	\$ 127,053	\$ 0
Changes in proportionate share	\$ 0	\$ 435,832
Differences between employer contributions and employer's proportionate share of system contributions	\$ 285,481	\$ 9,912
Total (prior to post-MD contributions)	\$ 518,076	\$ 447,776
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 70,300

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (30,317)
2 nd Fiscal Year	20,601
3 rd Fiscal Year	39,522
4 th Fiscal Year	39,753
5 th Fiscal Year	742
Thereafter	0
Total	\$ 70,300

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01372776%

Employer's proportionate share at MD 0.01214500%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,374,574

Employer's proportionate share of system NPL/(A) at MD \$ 2,650,457

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,935,709

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,572,713

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 604,602

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (95,688)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 28,163

Employer's Total Pension Expense/(Income) \$ 537,077

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,652	\$ 0
Changes of assumptions	\$ 142,242	\$ 4,984
Net difference between projected and actual earnings on investments	\$ 311,659	\$ 0
Changes in proportionate share	\$ 118,869	\$ 298,881
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,603	\$ 0
Total (prior to post-MD contributions)	\$ 729,025	\$ 303,865
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 425,160

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 87,667
2 nd Fiscal Year	130,720
3 rd Fiscal Year	143,091
4 th Fiscal Year	74,121
5 th Fiscal Year	(10,439)
Thereafter	0
Total	\$ 425,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,293

Employer's Total Pension Expense/(Income) \$ 1,293

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 227	\$ 0
Total (prior to post-MD contributions)	\$ 227	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 227

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 227
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 227

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.09468737%
Employer's proportionate share at MD	0.09946778%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 16,378,647
Employer's proportionate share of system NPL/(A) at MD	\$ 21,707,291
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,233,534
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,880,548
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,951,698
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 52,840
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (289,760)
Employer's Total Pension Expense/(Income)	\$ 4,714,778

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 955,383	\$ 0
Changes of assumptions	\$ 1,164,962	\$ 40,818
Net difference between projected and actual earnings on investments	\$ 2,552,495	\$ 0
Changes in proportionate share	\$ 1,066,697	\$ 147,118
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 874,202
Total (prior to post-MD contributions)	\$ 5,739,537	\$ 1,062,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,677,399

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 978,894
2 nd Fiscal Year	1,443,161
3 rd Fiscal Year	1,306,480
4 th Fiscal Year	921,145
5 th Fiscal Year	27,719
Thereafter	0
Total	\$ 4,677,399

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01453277%

Employer's proportionate share at MD 0.01341250%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,513,821

Employer's proportionate share of system NPL/(A) at MD \$ 2,927,069

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,346,455

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,736,847

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 667,700

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (96,100)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,671

Employer's Total Pension Expense/(Income) \$ 604,271

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 128,826	\$ 0
Changes of assumptions	\$ 157,087	\$ 5,504
Net difference between projected and actual earnings on investments	\$ 344,185	\$ 0
Changes in proportionate share	\$ 57,029	\$ 209,122
Differences between employer contributions and employer's proportionate share of system contributions	\$ 79,691	\$ 0
Total (prior to post-MD contributions)	\$ 766,818	\$ 214,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 552,192

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 100,664
2 nd Fiscal Year	181,731
3 rd Fiscal Year	173,263
4 th Fiscal Year	101,243
5 th Fiscal Year	(4,708)
Thereafter	0
Total	\$ 552,192

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 502

Employer's Total Pension Expense/(Income) \$ 502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 100	\$ 0
Total (prior to post-MD contributions)	\$ 100	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 100

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 100
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 100

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00741716%

Employer's proportionate share at MD 0.00611789%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,282,991

Employer's proportionate share of system NPL/(A) at MD \$ 1,335,134

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,982,564

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 792,234

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 304,560

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (141,925)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 10,505

Employer's Total Pension Expense/(Income) \$ 173,140

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 58,762	\$ 0
Changes of assumptions	\$ 71,652	\$ 2,511
Net difference between projected and actual earnings on investments	\$ 156,994	\$ 0
Changes in proportionate share	\$ 0	\$ 307,997
Differences between employer contributions and employer's proportionate share of system contributions	\$ 20,623	\$ 4,178
Total (prior to post-MD contributions)	\$ 308,031	\$ 314,686
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,655)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (54,393)
2 nd Fiscal Year	13,531
3 rd Fiscal Year	26,992
4 th Fiscal Year	16,628
5 th Fiscal Year	(9,412)
Thereafter	0
Total	\$ (6,655)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 516

Employer's Total Pension Expense/(Income) \$ 516

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71	\$ 0
Total (prior to post-MD contributions)	\$ 71	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 71

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 71
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 71

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 255

Employer's Total Pension Expense/(Income) \$ 255

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 59	\$ 0
Total (prior to post-MD contributions)	\$ 59	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 59

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 59

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05557005%
Employer's proportionate share at MD 0.05917010%

Employer's proportionate share of system NPL/(A) at prior MD \$ 9,612,288
Employer's proportionate share of system NPL/(A) at MD \$ 12,912,951

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 19,174,666
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 7,662,213

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,945,602
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (401,276)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 158,376

Employer's Total Pension Expense/(Income) \$ 2,702,702

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 568,326	\$ 0
Changes of assumptions	\$ 692,997	\$ 24,281
Net difference between projected and actual earnings on investments	\$ 1,518,395	\$ 0
Changes in proportionate share	\$ 423,148	\$ 765,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 311,984	\$ 0
Total (prior to post-MD contributions)	\$ 3,514,850	\$ 789,702
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,725,148

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 st Fiscal Year	\$ 488,512
2 nd Fiscal Year	777,432
3 rd Fiscal Year	782,242
4 th Fiscal Year	631,155
5 th Fiscal Year	45,808
Thereafter	0
Total	\$ 2,725,148

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12197299%

Employer's proportionate share at MD 0.11840406%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,098,406

Employer's proportionate share of system NPL/(A) at MD \$ 25,839,838

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 38,370,026

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 15,332,695

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,894,383

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (197,855)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (57,607)

Employer's Total Pension Expense/(Income) \$ 5,638,921

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,137,265	\$ 0
Changes of assumptions	\$ 1,386,742	\$ 48,589
Net difference between projected and actual earnings on investments	\$ 3,038,429	\$ 0
Changes in proportionate share	\$ 268,618	\$ 631,666
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,964	\$ 282,386
Total (prior to post-MD contributions)	\$ 5,874,018	\$ 962,641
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,911,377

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,067,042
2 nd Fiscal Year	1,562,496
3 rd Fiscal Year	1,375,146
4 th Fiscal Year	924,360
5 th Fiscal Year	(17,667)
Thereafter	0
Total	\$ 4,911,377

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15893506%
Employer's proportionate share at MD	0.19398985%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 27,491,959
Employer's proportionate share of system NPL/(A) at MD	\$ 42,335,258
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 62,864,361
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 25,120,653
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,657,190
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,130,601
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,091,330)
Employer's Total Pension Expense/(Income)	\$ 9,696,461

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,863,263	\$ 0
Changes of assumptions	\$ 2,271,999	\$ 79,606
Net difference between projected and actual earnings on investments	\$ 4,978,076	\$ 0
Changes in proportionate share	\$ 5,566,815	\$ 813,063
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 3,216,398
Total (prior to post-MD contributions)	\$ 14,680,153	\$ 4,109,067
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 10,571,086

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 st Fiscal Year	\$ 2,393,697
2 nd Fiscal Year	3,067,454
3 rd Fiscal Year	2,637,267
4 th Fiscal Year	2,252,399
5 th Fiscal Year	220,270
Thereafter	0
Total	\$ 10,571,086

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 503

Employer's Total Pension Expense/(Income) \$ 503

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 132	\$ 0
Total (prior to post-MD contributions)	\$ 132	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 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 st Fiscal Year	\$ 132
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 132

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.12564731%

Employer's proportionate share at MD 0.12566091%

Employer's proportionate share of system NPL/(A) at prior MD \$ 21,733,976

Employer's proportionate share of system NPL/(A) at MD \$ 27,423,533

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,721,681

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,272,419

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,255,643

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 78,659
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (197,683)

Employer's Total Pension Expense/(Income) \$ 6,136,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,206,967	\$ 0
Changes of assumptions	\$ 1,471,734	\$ 51,567
Net difference between projected and actual earnings on investments	\$ 3,224,651	\$ 0
Changes in proportionate share	\$ 559,679	\$ 232,805
Differences between employer contributions and employer's proportionate share of system contributions	\$ 12,632	\$ 465,710
Total (prior to post-MD contributions)	\$ 6,475,663	\$ 750,082
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,725,581

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,257,871
2 nd Fiscal Year	1,787,061
3 rd Fiscal Year	1,539,747
4 th Fiscal Year	1,114,587
5 th Fiscal Year	26,317
Thereafter	0
Total	\$ 5,725,581

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.09497467%

Employer's proportionate share at MD 0.12405284%

Employer's proportionate share of system NPL/(A) at prior MD \$ 16,428,343

Employer's proportionate share of system NPL/(A) at MD \$ 27,072,597

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,200,570

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,064,182

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,175,590

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 816,465
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (887,634)

Employer's Total Pension Expense/(Income) \$ 6,104,421

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,191,522	\$ 0
Changes of assumptions	\$ 1,452,901	\$ 50,907
Net difference between projected and actual earnings on investments	\$ 3,183,386	\$ 0
Changes in proportionate share	\$ 4,273,313	\$ 1,757,303
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,438,347
Total (prior to post-MD contributions)	\$ 10,101,122	\$ 4,246,557
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,854,565

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,201,032
2 nd Fiscal Year	1,587,031
3 rd Fiscal Year	1,409,257
4 th Fiscal Year	1,481,889
5 th Fiscal Year	175,355
Thereafter	0
Total	\$ 5,854,565

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.25121711%

Employer's proportionate share at MD 0.25737471%

Employer's proportionate share of system NPL/(A) at prior MD \$ 43,454,544

Employer's proportionate share of system NPL/(A) at MD \$ 56,168,014

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,404,862

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,328,655

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,812,611

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 181,112
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (421,424)

Employer's Total Pension Expense/(Income) \$ 12,572,299

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,472,072	\$ 0
Changes of assumptions	\$ 3,014,360	\$ 105,617
Net difference between projected and actual earnings on investments	\$ 6,604,629	\$ 0
Changes in proportionate share	\$ 1,497,359	\$ 458,443
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,202,619
Total (prior to post-MD contributions)	\$ 13,588,420	\$ 1,766,679
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,821,741

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 st Fiscal Year	\$ 2,704,060
2 nd Fiscal Year	3,607,065
3 rd Fiscal Year	3,156,174
4 th Fiscal Year	2,298,038
5 th Fiscal Year	56,404
Thereafter	0
Total	\$ 11,821,741

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13463293%
Employer's proportionate share at MD	0.14086980%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 23,288,273
Employer's proportionate share of system NPL/(A) at MD	\$ 30,742,636
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 45,650,275
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 18,241,889
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 7,012,771
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (430,554)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (568,895)
Employer's Total Pension Expense/(Income)	\$ 6,013,322

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,353,048	\$ 0
Changes of assumptions	\$ 1,649,860	\$ 57,808
Net difference between projected and actual earnings on investments	\$ 3,614,935	\$ 0
Changes in proportionate share	\$ 920,220	\$ 1,000,152
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,429,797
Total (prior to post-MD contributions)	\$ 7,538,063	\$ 2,487,757
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,050,306

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 808,414
2 nd Fiscal Year	1,534,989
3 rd Fiscal Year	1,482,619
4 th Fiscal Year	1,199,344
5 th Fiscal Year	24,940
Thereafter	0
Total	\$ 5,050,306

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.51477186%

Employer's proportionate share at MD 0.51396363%

Employer's proportionate share of system NPL/(A) at prior MD \$ 89,043,204

Employer's proportionate share of system NPL/(A) at MD \$ 112,164,542

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 166,555,082

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 66,555,554

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 25,586,104

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (10,491)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (756,888)

Employer's Total Pension Expense/(Income) \$ 24,818,725

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,936,597	\$ 0
Changes of assumptions	\$ 6,019,516	\$ 210,911
Net difference between projected and actual earnings on investments	\$ 13,189,093	\$ 0
Changes in proportionate share	\$ 558,632	\$ 682,634
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,349,750
Total (prior to post-MD contributions)	\$ 24,703,838	\$ 3,243,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 21,460,543

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,682,527
2 nd Fiscal Year	6,595,225
3 rd Fiscal Year	5,980,860
4 th Fiscal Year	4,210,205
5 th Fiscal Year	(8,275)
Thereafter	0
Total	\$ 21,460,543

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.34530044%
Employer's proportionate share at MD	0.36962863%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 59,728,707
Employer's proportionate share of system NPL/(A) at MD	\$ 80,665,681
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 119,781,874
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 47,864,940
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 18,400,828
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,561,093
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,539,090)
Employer's Total Pension Expense/(Income)	\$ 18,422,831

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,550,266	\$ 0
Changes of assumptions	\$ 4,329,072	\$ 151,682
Net difference between projected and actual earnings on investments	\$ 9,485,236	\$ 0
Changes in proportionate share	\$ 4,432,425	\$ 144,150
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,048,515
Total (prior to post-MD contributions)	\$ 21,796,999	\$ 4,344,347
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 17,452,652

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,923,075
2 nd Fiscal Year	5,250,641
3 rd Fiscal Year	4,655,767
4 th Fiscal Year	3,482,605
5 th Fiscal Year	140,564
Thereafter	0
Total	\$ 17,452,652

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.18995280%
Employer's proportionate share at MD	0.18566471%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 32,857,285
Employer's proportionate share of system NPL/(A) at MD	\$ 40,518,426
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 60,166,516
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 24,042,591
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 9,242,748
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (232,392)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (436,606)
Employer's Total Pension Expense/(Income)	\$ 8,573,750

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,783,301	\$ 0
Changes of assumptions	\$ 2,174,496	\$ 76,190
Net difference between projected and actual earnings on investments	\$ 4,764,440	\$ 0
Changes in proportionate share	\$ 303,945	\$ 1,412,955
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,104,961
Total (prior to post-MD contributions)	\$ 9,026,182	\$ 2,594,106
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,432,076

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,305,068
2 nd Fiscal Year	1,985,904
3 rd Fiscal Year	1,799,292
4 th Fiscal Year	1,373,699
5 th Fiscal Year	(31,888)
Thereafter	0
Total	\$ 6,432,076

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03050817%
Employer's proportionate share at MD 0.02801873%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,277,183
Employer's proportionate share of system NPL/(A) at MD \$ 6,114,651

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,079,751
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,628,276

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,394,827
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (84,912)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 85,721

Employer's Total Pension Expense/(Income) \$ 1,395,636

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 269,119	\$ 0
Changes of assumptions	\$ 328,154	\$ 11,498
Net difference between projected and actual earnings on investments	\$ 719,003	\$ 0
Changes in proportionate share	\$ 201,466	\$ 330,346
Differences between employer contributions and employer's proportionate share of system contributions	\$ 150,323	\$ 0
Total (prior to post-MD contributions)	\$ 1,668,065	\$ 341,844
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,326,221

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 st Fiscal Year	\$ 337,740
2 nd Fiscal Year	440,018
3 rd Fiscal Year	361,088
4 th Fiscal Year	200,600
5 th Fiscal Year	(13,224)
Thereafter	0
Total	\$ 1,326,221

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.15940438%

Employer's proportionate share at MD 0.15182071%

Employer's proportionate share of system NPL/(A) at prior MD \$ 27,573,140

Employer's proportionate share of system NPL/(A) at MD \$ 33,132,501

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 49,199,027

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 19,659,974

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 7,557,929

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (831,091)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 439,114

Employer's Total Pension Expense/(Income) \$ 7,165,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,458,231	\$ 0
Changes of assumptions	\$ 1,778,117	\$ 62,302
Net difference between projected and actual earnings on investments	\$ 3,895,952	\$ 0
Changes in proportionate share	\$ 63,441	\$ 1,626,848
Differences between employer contributions and employer's proportionate share of system contributions	\$ 855,672	\$ 0
Total (prior to post-MD contributions)	\$ 8,051,413	\$ 1,689,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,362,263

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,328,914
2 nd Fiscal Year	2,018,889
3 rd Fiscal Year	1,819,094
4 th Fiscal Year	1,212,444
5 th Fiscal Year	(17,079)
Thereafter	0
Total	\$ 6,362,263

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00076565%

Employer's proportionate share at MD 0.00065052%

Employer's proportionate share of system NPL/(A) at prior MD \$ 132,439

Employer's proportionate share of system NPL/(A) at MD \$ 141,966

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 210,808

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 84,239

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 32,384

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,232)
- 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) \$ 32,655

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,248	\$ 0
Changes of assumptions	\$ 7,619	\$ 267
Net difference between projected and actual earnings on investments	\$ 16,693	\$ 0
Changes in proportionate share	\$ 8,669	\$ 16,406
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,738	\$ 0
Total (prior to post-MD contributions)	\$ 41,967	\$ 16,673
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 25,294

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,315
2 nd Fiscal Year	7,987
3 rd Fiscal Year	7,298
4 th Fiscal Year	3,416
5 th Fiscal Year	(722)
Thereafter	0
Total	\$ 25,294

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 395

Employer's Total Pension Expense/(Income) \$ 395

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54	\$ 0
Total (prior to post-MD contributions)	\$ 54	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 54

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 54
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 54

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08488440%

Employer's proportionate share at MD 0.08093894%

Employer's proportionate share of system NPL/(A) at prior MD \$ 14,682,968

Employer's proportionate share of system NPL/(A) at MD \$ 17,663,661

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 26,229,077

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 10,481,162

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,029,297

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (273,546)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (25,113)

Employer's Total Pension Expense/(Income) \$ 3,730,638

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 777,415	\$ 0
Changes of assumptions	\$ 947,953	\$ 33,214
Net difference between projected and actual earnings on investments	\$ 2,077,017	\$ 0
Changes in proportionate share	\$ 168,041	\$ 553,612
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,018	\$ 218,755
Total (prior to post-MD contributions)	\$ 3,994,444	\$ 805,581
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,188,863

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 st Fiscal Year	\$ 687,595
2 nd Fiscal Year	1,011,642
3 rd Fiscal Year	915,301
4 th Fiscal Year	597,985
5 th Fiscal Year	(23,662)
Thereafter	0
Total	\$ 3,188,863

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00538742%
Employer's proportionate share at MD 0.00750314%

Employer's proportionate share of system NPL/(A) at prior MD \$ 931,895
Employer's proportionate share of system NPL/(A) at MD \$ 1,637,443

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,431,468
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 971,617

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 373,521
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (46,746)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,757

Employer's Total Pension Expense/(Income) \$ 353,532

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,067	\$ 0
Changes of assumptions	\$ 87,876	\$ 3,079
Net difference between projected and actual earnings on investments	\$ 192,542	\$ 0
Changes in proportionate share	\$ 248,681	\$ 239,349
Differences between employer contributions and employer's proportionate share of system contributions	\$ 74,013	\$ 0
Total (prior to post-MD contributions)	\$ 675,179	\$ 242,428
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 432,751

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 69,371
2 nd Fiscal Year	108,314
3 rd Fiscal Year	111,775
4 th Fiscal Year	122,530
5 th Fiscal Year	20,762
Thereafter	0
Total	\$ 432,751

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08930249%
Employer's proportionate share at MD	0.09929924%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 15,447,192
Employer's proportionate share of system NPL/(A) at MD	\$ 21,670,510
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 32,178,917
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,858,723
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,943,308
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 831,804
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,004,492)
Employer's Total Pension Expense/(Income)	\$ 4,770,620

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 953,765	\$ 0
Changes of assumptions	\$ 1,162,988	\$ 40,749
Net difference between projected and actual earnings on investments	\$ 2,548,170	\$ 0
Changes in proportionate share	\$ 2,123,467	\$ 1,091,252
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,638,368
Total (prior to post-MD contributions)	\$ 6,788,390	\$ 3,770,369
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,018,021

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 640,310
2 nd Fiscal Year	837,603
3 rd Fiscal Year	725,695
4 th Fiscal Year	792,437
5 th Fiscal Year	21,977
Thereafter	0
Total	\$ 3,018,021

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.36228963%

Employer's proportionate share at MD 0.35188665%

Employer's proportionate share of system NPL/(A) at prior MD \$ 62,667,430

Employer's proportionate share of system NPL/(A) at MD \$ 76,793,770

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 114,032,407

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 45,567,448

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 17,517,598

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,240,750)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 928,560

Employer's Total Pension Expense/(Income) \$ 16,205,408

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,379,855	\$ 0
Changes of assumptions	\$ 4,121,279	\$ 144,401
Net difference between projected and actual earnings on investments	\$ 9,029,950	\$ 0
Changes in proportionate share	\$ 0	\$ 2,553,142
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,007,097	\$ 0
Total (prior to post-MD contributions)	\$ 18,538,181	\$ 2,697,543
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,840,638

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,179,751
2 nd Fiscal Year	4,993,917
3 rd Fiscal Year	4,597,939
4 th Fiscal Year	3,048,901
5 th Fiscal Year	20,129
Thereafter	0
Total	\$ 15,840,638

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.15218348%
Employer's proportionate share at MD	0.13906508%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 26,324,097
Employer's proportionate share of system NPL/(A) at MD	\$ 30,348,784
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 45,065,437
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 18,008,187
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,922,929
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (1,458,088)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 52,520
Employer's Total Pension Expense/(Income)	\$ 5,517,361

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,335,714	\$ 0
Changes of assumptions	\$ 1,628,723	\$ 57,067
Net difference between projected and actual earnings on investments	\$ 3,568,623	\$ 0
Changes in proportionate share	\$ 477,562	\$ 3,046,173
Differences between employer contributions and employer's proportionate share of system contributions	\$ 429,175	\$ 896,970
Total (prior to post-MD contributions)	\$ 7,439,797	\$ 4,000,210
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,439,587

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 471,571
2 nd Fiscal Year	1,359,359
3 rd Fiscal Year	1,056,349
4 th Fiscal Year	680,132
5 th Fiscal Year	(127,825)
Thereafter	0
Total	\$ 3,439,587

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.70973547%

Employer's proportionate share at MD 0.66584577%

Employer's proportionate share of system NPL/(A) at prior MD \$ 122,767,239

Employer's proportionate share of system NPL/(A) at MD \$ 145,310,449

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 215,774,016

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 86,223,482

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 33,147,090

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,106,899)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 441,600

Employer's Total Pension Expense/(Income) \$ 30,481,791

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 6,395,418	\$ 0
Changes of assumptions	\$ 7,798,352	\$ 273,238
Net difference between projected and actual earnings on investments	\$ 17,086,621	\$ 0
Changes in proportionate share	\$ 0	\$ 8,531,187
Differences between employer contributions and employer's proportionate share of system contributions	\$ 767,577	\$ 464,190
Total (prior to post-MD contributions)	\$ 32,047,968	\$ 9,268,615
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 22,779,353

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,698,572
2 nd Fiscal Year	7,204,805
3 rd Fiscal Year	6,554,634
4 th Fiscal Year	4,575,770
5 th Fiscal Year	(254,429)
Thereafter	0
Total	\$ 22,779,353

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.03634969%

Employer's proportionate share at MD 0.03812254%

Employer's proportionate share of system NPL/(A) at prior MD \$ 6,287,626

Employer's proportionate share of system NPL/(A) at MD \$ 8,319,649

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 12,353,992

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,936,666

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,897,814

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 101,018
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (262,100)

Employer's Total Pension Expense/(Income) \$ 1,736,732

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 366,165	\$ 0
Changes of assumptions	\$ 446,489	\$ 15,644
Net difference between projected and actual earnings on investments	\$ 978,283	\$ 0
Changes in proportionate share	\$ 394,929	\$ 219,527
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 655,594
Total (prior to post-MD contributions)	\$ 2,185,866	\$ 890,765
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,295,101

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 246,106
2 nd Fiscal Year	384,534
3 rd Fiscal Year	352,025
4 th Fiscal Year	308,016
5 th Fiscal Year	4,421
Thereafter	0
Total	\$ 1,295,101

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00769143%
Employer's proportionate share at MD 0.00547274%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,330,433
Employer's proportionate share of system NPL/(A) at MD \$ 1,194,340

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,773,496
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 708,691

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 272,444
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (73,281)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,469

Employer's Total Pension Expense/(Income) \$ 214,632

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 52,565	\$ 0
Changes of assumptions	\$ 64,096	\$ 2,246
Net difference between projected and actual earnings on investments	\$ 140,439	\$ 0
Changes in proportionate share	\$ 65,623	\$ 317,490
Differences between employer contributions and employer's proportionate share of system contributions	\$ 41,736	\$ 7,520
Total (prior to post-MD contributions)	\$ 364,459	\$ 327,256
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 37,203

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,013)
2 nd Fiscal Year	28,687
3 rd Fiscal Year	32,151
4 th Fiscal Year	(2,918)
5 th Fiscal Year	(15,703)
Thereafter	0
Total	\$ 37,203

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01324993%

Employer's proportionate share at MD 0.01214984%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,291,921

Employer's proportionate share of system NPL/(A) at MD \$ 2,651,513

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,937,278

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,573,340

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 604,843

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (152,040)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,374

Employer's Total Pension Expense/(Income) \$ 461,177

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 116,699	\$ 0
Changes of assumptions	\$ 142,298	\$ 4,986
Net difference between projected and actual earnings on investments	\$ 311,783	\$ 0
Changes in proportionate share	\$ 0	\$ 383,067
Differences between employer contributions and employer's proportionate share of system contributions	\$ 25,010	\$ 24,051
Total (prior to post-MD contributions)	\$ 595,790	\$ 412,104
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 183,686

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (5,297)
2 nd Fiscal Year	59,673
3 rd Fiscal Year	72,361
4 th Fiscal Year	65,200
5 th Fiscal Year	(8,250)
Thereafter	0
Total	\$ 183,686

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02407343%

Employer's proportionate share at MD 0.02466757%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,164,127

Employer's proportionate share of system NPL/(A) at MD \$ 5,383,312

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 7,993,774

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,194,319

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,227,999

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 94,561
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 89,154

Employer's Total Pension Expense/(Income) \$ 1,411,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 236,931	\$ 0
Changes of assumptions	\$ 288,905	\$ 10,123
Net difference between projected and actual earnings on investments	\$ 633,008	\$ 0
Changes in proportionate share	\$ 294,558	\$ 3,623
Differences between employer contributions and employer's proportionate share of system contributions	\$ 184,039	\$ 0
Total (prior to post-MD contributions)	\$ 1,637,441	\$ 13,746
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,623,695

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 436,942
2 nd Fiscal Year	492,486
3 rd Fiscal Year	412,858
4 th Fiscal Year	266,439
5 th Fiscal Year	14,969
Thereafter	0
Total	\$ 1,623,695

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 514

Employer's Total Pension Expense/(Income) \$ 514

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 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 st Fiscal Year	\$ 131
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 131

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02236876%
Employer's proportionate share at MD	0.02617916%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,869,260
Employer's proportionate share of system NPL/(A) at MD	\$ 5,713,193
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 8,483,620
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 3,390,062
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,303,249
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 260,414
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (226,274)
Employer's Total Pension Expense/(Income)	\$ 1,337,389

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 251,450	\$ 0
Changes of assumptions	\$ 306,609	\$ 10,743
Net difference between projected and actual earnings on investments	\$ 671,797	\$ 0
Changes in proportionate share	\$ 675,351	\$ 287,409
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 480,832
Total (prior to post-MD contributions)	\$ 1,905,207	\$ 778,984
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,126,223

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 237,668
2 nd Fiscal Year	291,424
3 rd Fiscal Year	272,532
4 th Fiscal Year	293,346
5 th Fiscal Year	31,252
Thereafter	0
Total	\$ 1,126,223

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 833

Employer's Total Pension Expense/(Income) \$ 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	\$ 512	\$ 0
Total (prior to post-MD contributions)	\$ 512	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 512

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 309
2 nd Fiscal Year	168
3 rd Fiscal Year	35
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.13395434%
Employer's proportionate share at MD	0.12459770%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 23,170,893
Employer's proportionate share of system NPL/(A) at MD	\$ 27,191,504
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 40,377,137
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 16,134,739
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,202,714
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (960,429)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 392,305
Employer's Total Pension Expense/(Income)	\$ 5,634,590

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,196,755	\$ 0
Changes of assumptions	\$ 1,459,282	\$ 51,130
Net difference between projected and actual earnings on investments	\$ 3,197,368	\$ 0
Changes in proportionate share	\$ 0	\$ 2,019,163
Differences between employer contributions and employer's proportionate share of system contributions	\$ 647,759	\$ 0
Total (prior to post-MD contributions)	\$ 6,501,164	\$ 2,070,293
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,430,871

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 886,458
2 nd Fiscal Year	1,406,849
3 rd Fiscal Year	1,297,573
4 th Fiscal Year	882,959
5 th Fiscal Year	(42,969)
Thereafter	0
Total	\$ 4,430,871

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.37419441%
Employer's proportionate share at MD	0.37841475%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 64,726,672
Employer's proportionate share of system NPL/(A) at MD	\$ 82,583,114
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 122,629,104
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 49,002,695
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 18,838,218
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 137,918
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (495,073)
Employer's Total Pension Expense/(Income)	\$ 18,481,063

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,634,656	\$ 0
Changes of assumptions	\$ 4,431,975	\$ 155,287
Net difference between projected and actual earnings on investments	\$ 9,710,701	\$ 0
Changes in proportionate share	\$ 618,553	\$ 347,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,574,861
Total (prior to post-MD contributions)	\$ 18,395,885	\$ 2,077,305
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,318,580

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 3,559,120
2 nd Fiscal Year	4,903,627
3 rd Fiscal Year	4,556,991
4 th Fiscal Year	3,259,043
5 th Fiscal Year	39,798
Thereafter	0
Total	\$ 16,318,580

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02606736%

Employer's proportionate share at MD 0.03117229%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,509,029

Employer's proportionate share of system NPL/(A) at MD \$ 6,802,866

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 10,101,694

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,036,646

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,551,817

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 247,082
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (185,994)

Employer's Total Pension Expense/(Income) \$ 1,612,905

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 299,408	\$ 0
Changes of assumptions	\$ 365,088	\$ 12,792
Net difference between projected and actual earnings on investments	\$ 799,929	\$ 0
Changes in proportionate share	\$ 1,062,803	\$ 398,092
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 490,096
Total (prior to post-MD contributions)	\$ 2,527,228	\$ 900,980
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,626,248

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 362,705
2 nd Fiscal Year	510,055
3 rd Fiscal Year	379,678
4 th Fiscal Year	341,238
5 th Fiscal Year	32,573
Thereafter	0
Total	\$ 1,626,248

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.37949821%
Employer's proportionate share at MD	0.35401230%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 65,644,102
Employer's proportionate share of system NPL/(A) at MD	\$ 77,257,660
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 114,721,245
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 45,842,708
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 17,623,417
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (200,632)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 359,540
Employer's Total Pension Expense/(Income)	\$ 17,782,325

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 3,400,272	\$ 0
Changes of assumptions	\$ 4,146,174	\$ 145,273
Net difference between projected and actual earnings on investments	\$ 9,084,497	\$ 0
Changes in proportionate share	\$ 780,201	\$ 3,198,971
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,425,792	\$ 492,436
Total (prior to post-MD contributions)	\$ 19,836,936	\$ 3,836,680
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 16,000,256

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 st Fiscal Year	\$ 3,786,055
2 nd Fiscal Year	4,872,418
3 rd Fiscal Year	4,290,966
4 th Fiscal Year	3,021,997
5 th Fiscal Year	28,821
Thereafter	0
Total	\$ 16,000,256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05298946%
Employer's proportionate share at MD	0.05528087%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 9,165,908
Employer's proportionate share of system NPL/(A) at MD	\$ 12,064,187
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 17,914,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 7,158,578
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,751,989
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (7,373)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (23,630)
Employer's Total Pension Expense/(Income)	\$ 2,720,986

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 530,970	\$ 0
Changes of assumptions	\$ 647,447	\$ 22,685
Net difference between projected and actual earnings on investments	\$ 1,418,592	\$ 0
Changes in proportionate share	\$ 413,464	\$ 171,113
Differences between employer contributions and employer's proportionate share of system contributions	\$ 130,034	\$ 291,098
Total (prior to post-MD contributions)	\$ 3,140,507	\$ 484,896
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,655,611

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 599,829
2 nd Fiscal Year	781,470
3 rd Fiscal Year	757,381
4 th Fiscal Year	507,154
5 th Fiscal Year	9,777
Thereafter	0
Total	\$ 2,655,611

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.02327524%

Employer's proportionate share at MD 0.02520729%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,026,059

Employer's proportionate share of system NPL/(A) at MD \$ 5,501,098

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 8,168,676

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,264,210

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,254,868

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (164,078)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (64,538)

Employer's Total Pension Expense/(Income) \$ 1,026,252

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 242,115	\$ 0
Changes of assumptions	\$ 295,227	\$ 10,344
Net difference between projected and actual earnings on investments	\$ 646,858	\$ 0
Changes in proportionate share	\$ 284,141	\$ 697,940
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,994	\$ 190,590
Total (prior to post-MD contributions)	\$ 1,470,335	\$ 898,874
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 571,461

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 46,880
2 nd Fiscal Year	116,901
3 rd Fiscal Year	166,530
4 th Fiscal Year	226,296
5 th Fiscal Year	14,852
Thereafter	0
Total	\$ 571,461

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.80727908%
Employer's proportionate share at MD 0.77126855%

Employer's proportionate share of system NPL/(A) at prior MD \$ 139,639,948
Employer's proportionate share of system NPL/(A) at MD \$ 168,317,326

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 249,937,328
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 99,875,171

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 38,395,240
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (2,745,895)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 941,091

Employer's Total Pension Expense/(Income) \$ 36,590,436

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,407,999	\$ 0
Changes of assumptions	\$ 9,033,059	\$ 316,500
Net difference between projected and actual earnings on investments	\$ 19,791,931	\$ 0
Changes in proportionate share	\$ 977,132	\$ 6,261,775
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,465,530	\$ 158,351
Total (prior to post-MD contributions)	\$ 38,675,651	\$ 6,736,626
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,939,025

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,024,751
2 nd Fiscal Year	10,173,485
3 rd Fiscal Year	8,961,164
4 th Fiscal Year	5,930,524
5 th Fiscal Year	(150,900)
Thereafter	0
Total	\$ 31,939,025

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.31149201%
Employer's proportionate share at MD 0.29700318%

Employer's proportionate share of system NPL/(A) at prior MD \$ 53,880,658
Employer's proportionate share of system NPL/(A) at MD \$ 64,816,309

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 96,246,867
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 38,460,330

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 14,785,393
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,033,252)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 283,781

Employer's Total Pension Expense/(Income) \$ 14,035,922

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,852,702	\$ 0
Changes of assumptions	\$ 3,478,486	\$ 121,879
Net difference between projected and actual earnings on investments	\$ 7,621,556	\$ 0
Changes in proportionate share	\$ 0	\$ 2,348,912
Differences between employer contributions and employer's proportionate share of system contributions	\$ 371,727	\$ 316,588
Total (prior to post-MD contributions)	\$ 14,324,471	\$ 2,787,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,537,092

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,505,261
2 nd Fiscal Year	3,607,394
3 rd Fiscal Year	3,302,515
4 th Fiscal Year	2,202,967
5 th Fiscal Year	(81,045)
Thereafter	0
Total	\$ 11,537,092

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03413767%
Employer's proportionate share at MD	0.04386640%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,904,999
Employer's proportionate share of system NPL/(A) at MD	\$ 9,573,157
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 14,215,348
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 5,680,465
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,183,754
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 133,267
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (209,749)
Employer's Total Pension Expense/(Income)	\$ 2,107,272

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 421,335	\$ 0
Changes of assumptions	\$ 513,761	\$ 18,001
Net difference between projected and actual earnings on investments	\$ 1,125,679	\$ 0
Changes in proportionate share	\$ 1,265,717	\$ 667,854
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 574,119
Total (prior to post-MD contributions)	\$ 3,326,492	\$ 1,259,974
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,066,518

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 368,991
2 nd Fiscal Year	561,458
3 rd Fiscal Year	535,852
4 th Fiscal Year	536,552
5 th Fiscal Year	63,664
Thereafter	0
Total	\$ 2,066,518

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.78797705%
Employer's proportionate share at MD	0.80379776%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 136,301,159
Employer's proportionate share of system NPL/(A) at MD	\$ 175,416,318
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 260,478,746
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 104,087,530
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 40,014,607
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 4,188,602
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (4,585,256)
Employer's Total Pension Expense/(Income)	\$ 39,617,953

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,720,440	\$ 0
Changes of assumptions	\$ 9,414,039	\$ 329,848
Net difference between projected and actual earnings on investments	\$ 20,626,680	\$ 0
Changes in proportionate share	\$ 9,662,152	\$ 3,908,742
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 11,499,569
Total (prior to post-MD contributions)	\$ 47,423,311	\$ 15,738,159
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 31,685,152

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 7,672,125
2 nd Fiscal Year	10,053,640
3 rd Fiscal Year	7,788,331
4 th Fiscal Year	6,192,473
5 th Fiscal Year	(21,418)
Thereafter	0
Total	\$ 31,685,152

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.08711786%

Employer's proportionate share at MD 0.08566327%

Employer's proportionate share of system NPL/(A) at prior MD \$ 15,069,303

Employer's proportionate share of system NPL/(A) at MD \$ 18,694,672

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 27,760,044

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 11,092,937

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 4,264,483

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (166,458)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (319,887)

Employer's Total Pension Expense/(Income) \$ 3,778,138

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 822,792	\$ 0
Changes of assumptions	\$ 1,003,284	\$ 35,153
Net difference between projected and actual earnings on investments	\$ 2,198,251	\$ 0
Changes in proportionate share	\$ 494,437	\$ 912,357
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 899,259
Total (prior to post-MD contributions)	\$ 4,518,764	\$ 1,846,769
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,671,995

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 523,862
2 nd Fiscal Year	881,676
3 rd Fiscal Year	701,217
4 th Fiscal Year	586,193
5 th Fiscal Year	(20,955)
Thereafter	0
Total	\$ 2,671,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.49534638%

Employer's proportionate share at MD 0.44625165%

Employer's proportionate share of system NPL/(A) at prior MD \$ 85,683,061

Employer's proportionate share of system NPL/(A) at MD \$ 97,387,459

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 144,612,334

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 57,787,213

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 22,215,270

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,889,478)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,059,607

Employer's Total Pension Expense/(Income) \$ 19,385,399

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,286,226	\$ 0
Changes of assumptions	\$ 5,226,477	\$ 183,125
Net difference between projected and actual earnings on investments	\$ 11,451,500	\$ 0
Changes in proportionate share	\$ 0	\$ 8,636,987
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,045,870	\$ 62,296
Total (prior to post-MD contributions)	\$ 23,010,073	\$ 8,882,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 14,127,665

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,407,857
2 nd Fiscal Year	4,669,540
3 rd Fiscal Year	4,446,350
4 th Fiscal Year	2,857,228
5 th Fiscal Year	(253,309)
Thereafter	0
Total	\$ 14,127,665

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD \$ 0

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 0
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 0

Employer's Total Pension Expense/(Income) \$ 0

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00753843%
Employer's proportionate share at MD	0.00757327%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,303,968
Employer's proportionate share of system NPL/(A) at MD	\$ 1,652,748
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,454,194
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 980,698
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 377,012
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (29,069)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 18,063
Employer's Total Pension Expense/(Income)	\$ 366,006

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 72,741	\$ 0
Changes of assumptions	\$ 88,698	\$ 3,108
Net difference between projected and actual earnings on investments	\$ 194,342	\$ 0
Changes in proportionate share	\$ 132,378	\$ 60,916
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,569	\$ 13,006
Total (prior to post-MD contributions)	\$ 527,728	\$ 77,030
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 450,698

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 st Fiscal Year	\$ 102,429
2 nd Fiscal Year	155,593
3 rd Fiscal Year	121,696
4 th Fiscal Year	70,044
5 th Fiscal Year	935
Thereafter	0
Total	\$ 450,698

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02984298%
Employer's proportionate share at MD	0.03474950%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 5,162,121
Employer's proportionate share of system NPL/(A) at MD	\$ 7,583,536
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 11,260,925
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,499,875
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,729,897
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 87,464
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (351,286)
Employer's Total Pension Expense/(Income)	\$ 1,466,075

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 333,767	\$ 0
Changes of assumptions	\$ 406,984	\$ 14,260
Net difference between projected and actual earnings on investments	\$ 891,725	\$ 0
Changes in proportionate share	\$ 634,155	\$ 433,413
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 887,655
Total (prior to post-MD contributions)	\$ 2,266,631	\$ 1,335,328
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 931,303

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 87,204
2 nd Fiscal Year	227,282
3 rd Fiscal Year	285,049
4 th Fiscal Year	314,066
5 th Fiscal Year	17,703
Thereafter	0
Total	\$ 931,303

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.07190006%

Employer's proportionate share at MD 0.06605193%

Employer's proportionate share of system NPL/(A) at prior MD \$ 12,436,988

Employer's proportionate share of system NPL/(A) at MD \$ 14,414,803

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 21,404,792

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,553,373

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,288,193

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (483,816)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 149,897

Employer's Total Pension Expense/(Income) \$ 2,954,274

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 634,426	\$ 0
Changes of assumptions	\$ 773,597	\$ 27,105
Net difference between projected and actual earnings on investments	\$ 1,694,994	\$ 0
Changes in proportionate share	\$ 0	\$ 1,085,199
Differences between employer contributions and employer's proportionate share of system contributions	\$ 226,486	\$ 0
Total (prior to post-MD contributions)	\$ 3,329,503	\$ 1,112,304
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,217,199

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 408,747
2 nd Fiscal Year	726,259
3 rd Fiscal Year	680,998
4 th Fiscal Year	435,487
5 th Fiscal Year	(34,292)
Thereafter	0
Total	\$ 2,217,199

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04690462%
Employer's proportionate share at MD 0.06367016%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,113,376
Employer's proportionate share of system NPL/(A) at MD \$ 13,895,019

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,632,955
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,244,947

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,169,624
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,035,728
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (755,604)

Employer's Total Pension Expense/(Income) \$ 3,449,748

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 611,549	\$ 0
Changes of assumptions	\$ 745,702	\$ 26,128
Net difference between projected and actual earnings on investments	\$ 1,633,874	\$ 0
Changes in proportionate share	\$ 3,573,827	\$ 1,818,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,209,077
Total (prior to post-MD contributions)	\$ 6,564,952	\$ 4,054,009
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,510,943

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 732,904
2 nd Fiscal Year	738,737
3 rd Fiscal Year	356,816
4 th Fiscal Year	615,025
5 th Fiscal Year	67,460
Thereafter	0
Total	\$ 2,510,943

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.50429245%
Employer's proportionate share at MD	0.50559722%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 87,230,517
Employer's proportionate share of system NPL/(A) at MD	\$ 110,338,704
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 163,843,862
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 65,472,148
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 25,169,607
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (688,327)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (1,892,671)
Employer's Total Pension Expense/(Income)	\$ 22,588,609

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,856,238	\$ 0
Changes of assumptions	\$ 5,921,529	\$ 207,478
Net difference between projected and actual earnings on investments	\$ 12,974,398	\$ 0
Changes in proportionate share	\$ 1,616,209	\$ 4,187,779
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 5,207,720
Total (prior to post-MD contributions)	\$ 25,368,374	\$ 9,602,977
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 15,765,397

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 st Fiscal Year	\$ 2,893,602
2 nd Fiscal Year	4,941,975
3 rd Fiscal Year	4,338,142
4 th Fiscal Year	3,662,533
5 th Fiscal Year	(70,855)
Thereafter	0
Total	\$ 15,765,397

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.16410485%

Employer's proportionate share at MD 0.19210755%

Employer's proportionate share of system NPL/(A) at prior MD \$ 28,386,209

Employer's proportionate share of system NPL/(A) at MD \$ 41,924,475

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 62,254,383

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 24,876,905

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 9,563,485

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 1,434,977
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (1,628,378)

Employer's Total Pension Expense/(Income) \$ 9,370,084

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,845,184	\$ 0
Changes of assumptions	\$ 2,249,954	\$ 78,834
Net difference between projected and actual earnings on investments	\$ 4,929,774	\$ 0
Changes in proportionate share	\$ 5,565,934	\$ 2,028,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,416,547
Total (prior to post-MD contributions)	\$ 14,590,846	\$ 6,523,452
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 8,067,394

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,872,129
2 nd Fiscal Year	2,361,835
3 rd Fiscal Year	1,851,098
4 th Fiscal Year	1,849,594
5 th Fiscal Year	132,739
Thereafter	0
Total	\$ 8,067,394

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.08387690%
Employer's proportionate share at MD	0.09419257%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 14,508,695
Employer's proportionate share of system NPL/(A) at MD	\$ 20,556,059
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 30,524,049
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 12,197,436
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,689,088
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 677,447
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (636,567)
Employer's Total Pension Expense/(Income)	\$ 4,729,968

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 904,715	\$ 0
Changes of assumptions	\$ 1,103,179	\$ 38,653
Net difference between projected and actual earnings on investments	\$ 2,417,125	\$ 0
Changes in proportionate share	\$ 1,774,002	\$ 277,081
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,625,871
Total (prior to post-MD contributions)	\$ 6,199,021	\$ 1,941,605
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 4,257,416

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 920,125
2 nd Fiscal Year	1,245,336
3 rd Fiscal Year	1,119,995
4 th Fiscal Year	919,433
5 th Fiscal Year	52,526
Thereafter	0
Total	\$ 4,257,416

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.05010472%
Employer's proportionate share at MD 0.06292530%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,666,917
Employer's proportionate share of system NPL/(A) at MD \$ 13,732,465

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 20,391,576
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 8,148,491

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 3,132,543
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 416,707
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (600,557)

Employer's Total Pension Expense/(Income) \$ 2,948,693

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 604,395	\$ 0
Changes of assumptions	\$ 736,978	\$ 25,822
Net difference between projected and actual earnings on investments	\$ 1,614,759	\$ 0
Changes in proportionate share	\$ 1,840,396	\$ 513,144
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 1,619,442
Total (prior to post-MD contributions)	\$ 4,796,528	\$ 2,158,408
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,638,120

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 437,727
2 nd Fiscal Year	735,401
3 rd Fiscal Year	711,152
4 th Fiscal Year	688,604
5 th Fiscal Year	65,235
Thereafter	0
Total	\$ 2,638,120

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02999966%
Employer's proportionate share at MD 0.02778565%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,189,223
Employer's proportionate share of system NPL/(A) at MD \$ 6,063,785

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 9,004,219
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 3,598,094

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,383,223
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (272,815)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (609)

Employer's Total Pension Expense/(Income) \$ 1,109,799

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 266,880	\$ 0
Changes of assumptions	\$ 325,424	\$ 11,402
Net difference between projected and actual earnings on investments	\$ 713,022	\$ 0
Changes in proportionate share	\$ 0	\$ 606,644
Differences between employer contributions and employer's proportionate share of system contributions	\$ 18,762	\$ 51,766
Total (prior to post-MD contributions)	\$ 1,324,088	\$ 669,812
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 654,276

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 64,392
2 nd Fiscal Year	210,641
3 rd Fiscal Year	220,948
4 th Fiscal Year	172,403
5 th Fiscal Year	(14,108)
Thereafter	0
Total	\$ 654,276

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01694953%

Employer's proportionate share at MD 0.01372901%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,931,863

Employer's proportionate share of system NPL/(A) at MD \$ 2,996,142

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,449,024

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,777,834

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 683,457

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (239,051)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 33,666

Employer's Total Pension Expense/(Income) \$ 478,072

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 131,867	\$ 0
Changes of assumptions	\$ 160,793	\$ 5,634
Net difference between projected and actual earnings on investments	\$ 352,307	\$ 0
Changes in proportionate share	\$ 0	\$ 636,121
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,842	\$ 0
Total (prior to post-MD contributions)	\$ 723,809	\$ 641,755
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 82,054

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (38,683)
2 nd Fiscal Year	33,878
3 rd Fiscal Year	63,024
4 th Fiscal Year	43,417
5 th Fiscal Year	(19,581)
Thereafter	0
Total	\$ 82,054

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.23601836%
Employer's proportionate share at MD	0.23966842%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 40,825,524
Employer's proportionate share of system NPL/(A) at MD	\$ 52,303,893
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 77,666,961
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 31,035,784
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 11,931,157
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (102,256)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (449,504)
Employer's Total Pension Expense/(Income)	\$ 11,379,397

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,302,004	\$ 0
Changes of assumptions	\$ 2,806,985	\$ 98,351
Net difference between projected and actual earnings on investments	\$ 6,150,258	\$ 0
Changes in proportionate share	\$ 638,703	\$ 907,072
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,601	\$ 1,751,259
Total (prior to post-MD contributions)	\$ 12,040,551	\$ 2,756,682
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,283,869

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,983,349
2 nd Fiscal Year	2,832,445
3 rd Fiscal Year	2,497,779
4 th Fiscal Year	1,954,809
5 th Fiscal Year	15,488
Thereafter	0
Total	\$ 9,283,869

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.26017023%

Employer's proportionate share at MD 0.25655807%

Employer's proportionate share of system NPL/(A) at prior MD \$ 45,003,219

Employer's proportionate share of system NPL/(A) at MD \$ 55,989,795

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 83,140,222

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 33,222,904

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,771,957

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,144,854)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 596,220

Employer's Total Pension Expense/(Income) \$ 12,223,323

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,464,228	\$ 0
Changes of assumptions	\$ 3,004,795	\$ 105,282
Net difference between projected and actual earnings on investments	\$ 6,583,673	\$ 0
Changes in proportionate share	\$ 384,487	\$ 1,789,415
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,054,018	\$ 0
Total (prior to post-MD contributions)	\$ 13,491,201	\$ 1,894,697
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,596,504

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,603,010
2 nd Fiscal Year	3,620,915
3 rd Fiscal Year	3,127,612
4 th Fiscal Year	2,214,641
5 th Fiscal Year	30,326
Thereafter	0
Total	\$ 11,596,504

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02244527%
Employer's proportionate share at MD 0.02152615%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,882,494
Employer's proportionate share of system NPL/(A) at MD \$ 4,697,746

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,975,765
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,787,522

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,071,613
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (170,278)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (48,119)

Employer's Total Pension Expense/(Income) \$ 853,216

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 206,758	\$ 0
Changes of assumptions	\$ 252,113	\$ 8,834
Net difference between projected and actual earnings on investments	\$ 552,394	\$ 0
Changes in proportionate share	\$ 42,029	\$ 496,732
Differences between employer contributions and employer's proportionate share of system contributions	\$ 509	\$ 158,800
Total (prior to post-MD contributions)	\$ 1,053,803	\$ 664,366
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 389,437

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 49,190
2 nd Fiscal Year	117,656
3 rd Fiscal Year	108,850
4 th Fiscal Year	123,720
5 th Fiscal Year	(9,978)
Thereafter	0
Total	\$ 389,437

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 1.17818269%

Employer's proportionate share at MD 1.15870694%

Employer's proportionate share of system NPL/(A) at prior MD \$ 203,797,390

Employer's proportionate share of system NPL/(A) at MD \$ 252,869,709

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 375,490,634

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 150,046,380

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 57,682,673

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 563,610
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 336,627

Employer's Total Pension Expense/(Income) \$ 58,582,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,129,326	\$ 0
Changes of assumptions	\$ 13,570,718	\$ 475,490
Net difference between projected and actual earnings on investments	\$ 29,734,192	\$ 0
Changes in proportionate share	\$ 4,551,292	\$ 7,177,247
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 7,855,364
Total (prior to post-MD contributions)	\$ 58,985,528	\$ 15,508,101
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,477,427

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,093,392
2 nd Fiscal Year	13,488,517
3 rd Fiscal Year	11,428,239
4 th Fiscal Year	8,643,141
5 th Fiscal Year	(175,861)
Thereafter	0
Total	\$ 43,477,427

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.07994184%
Employer's proportionate share at MD	0.08533631%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 13,828,024
Employer's proportionate share of system NPL/(A) at MD	\$ 18,623,318
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 27,654,089
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 11,050,598
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 4,248,207
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 236,012
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ (775,823)
Employer's Total Pension Expense/(Income)	\$ 3,708,396

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 819,651	\$ 0
Changes of assumptions	\$ 999,455	\$ 35,019
Net difference between projected and actual earnings on investments	\$ 2,189,860	\$ 0
Changes in proportionate share	\$ 1,130,995	\$ 880,093
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 2,035,668
Total (prior to post-MD contributions)	\$ 5,139,961	\$ 2,950,780
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,189,181

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 364,400
2 nd Fiscal Year	624,147
3 rd Fiscal Year	601,873
4 th Fiscal Year	607,128
5 th Fiscal Year	(8,367)
Thereafter	0
Total	\$ 2,189,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.06292622%
Employer's proportionate share at MD 0.05287731%

Employer's proportionate share of system NPL/(A) at prior MD \$ 10,884,729
Employer's proportionate share of system NPL/(A) at MD \$ 11,539,648

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,135,424
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,847,330

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,632,335
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (555,142)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 63,241

Employer's Total Pension Expense/(Income) \$ 2,140,434

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 507,884	\$ 0
Changes of assumptions	\$ 619,296	\$ 21,699
Net difference between projected and actual earnings on investments	\$ 1,356,913	\$ 0
Changes in proportionate share	\$ 129,232	\$ 1,555,036
Differences between employer contributions and employer's proportionate share of system contributions	\$ 200,904	\$ 189,318
Total (prior to post-MD contributions)	\$ 2,814,229	\$ 1,766,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,048,176

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 138,767
2 nd Fiscal Year	401,139
3 rd Fiscal Year	420,086
4 th Fiscal Year	173,144
5 th Fiscal Year	(84,959)
Thereafter	0
Total	\$ 1,048,176

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02238777%
Employer's proportionate share at MD 0.01908543%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,872,548
Employer's proportionate share of system NPL/(A) at MD **\$ 4,165,097**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,184,825
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,471,462

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 950,110
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (157,076)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52,478

Employer's Total Pension Expense/(Income) **\$ 845,512**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 183,315	\$ 0
Changes of assumptions	\$ 223,528	\$ 7,832
Net difference between projected and actual earnings on investments	\$ 489,761	\$ 0
Changes in proportionate share	\$ 84,984	\$ 481,362
Differences between employer contributions and employer's proportionate share of system contributions	\$ 136,355	\$ 19,954
Total (prior to post-MD contributions)	\$ 1,117,943	\$ 509,148
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 608,795

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 118,356
2 nd Fiscal Year	206,744
3 rd Fiscal Year	195,468
4 th Fiscal Year	105,680
5 th Fiscal Year	(17,454)
Thereafter	0
Total	\$ 608,795

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.25825876%
Employer's proportionate share at MD 0.24631121%

Employer's proportionate share of system NPL/(A) at prior MD \$ 44,672,581
Employer's proportionate share of system NPL/(A) at MD \$ 53,753,578

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 79,819,624
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 31,895,990

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 12,261,848
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (1,957,854)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 688,627

Employer's Total Pension Expense/(Income) \$ 10,992,621

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 2,365,808	\$ 0
Changes of assumptions	\$ 2,884,785	\$ 101,077
Net difference between projected and actual earnings on investments	\$ 6,320,722	\$ 0
Changes in proportionate share	\$ 0	\$ 3,573,130
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,338,063	\$ 0
Total (prior to post-MD contributions)	\$ 12,909,378	\$ 3,674,207
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 9,235,171

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,628,679
2 nd Fiscal Year	2,882,652
3 rd Fiscal Year	2,807,069
4 th Fiscal Year	1,945,669
5 th Fiscal Year	(28,898)
Thereafter	0
Total	\$ 9,235,171

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.03837569%
Employer's proportionate share at MD	0.03297550%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 6,638,075
Employer's proportionate share of system NPL/(A) at MD	\$ 7,196,388
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 10,686,042
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 4,270,152
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,641,584
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (239,693)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 73,547
Employer's Total Pension Expense/(Income)	\$ 1,475,438

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 316,728	\$ 0
Changes of assumptions	\$ 386,207	\$ 13,532
Net difference between projected and actual earnings on investments	\$ 846,202	\$ 0
Changes in proportionate share	\$ 150,625	\$ 799,606
Differences between employer contributions and employer's proportionate share of system contributions	\$ 141,140	\$ 0
Total (prior to post-MD contributions)	\$ 1,840,902	\$ 813,138
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,027,764

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 204,374
2 nd Fiscal Year	350,499
3 rd Fiscal Year	335,548
4 th Fiscal Year	171,552
5 th Fiscal Year	(34,209)
Thereafter	0
Total	\$ 1,027,764

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05871171%
Employer's proportionate share at MD	0.05041284%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,155,720
Employer's proportionate share of system NPL/(A) at MD	\$ 11,001,816
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 16,336,788
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 6,528,194
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 2,509,649
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (458,990)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 106,678
Employer's Total Pension Expense/(Income)	\$ 2,157,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 484,213	\$ 0
Changes of assumptions	\$ 590,433	\$ 20,688
Net difference between projected and actual earnings on investments	\$ 1,293,671	\$ 0
Changes in proportionate share	\$ 270,483	\$ 1,242,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 215,256	\$ 0
Total (prior to post-MD contributions)	\$ 2,854,056	\$ 1,263,053
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,591,003

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 296,812
2 nd Fiscal Year	557,890
3 rd Fiscal Year	526,267
4 th Fiscal Year	262,910
5 th Fiscal Year	(52,875)
Thereafter	0
Total	\$ 1,591,003

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00203424%
Employer's proportionate share at MD 0.00075601%

Employer's proportionate share of system NPL/(A) at prior MD \$ 351,875
Employer's proportionate share of system NPL/(A) at MD \$ 164,987

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 244,993
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 97,899

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 37,636
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (51,875)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 8,965

Employer's Total Pension Expense/(Income) \$ (5,274)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,261	\$ 0
Changes of assumptions	\$ 8,854	\$ 310
Net difference between projected and actual earnings on investments	\$ 19,400	\$ 0
Changes in proportionate share	\$ 0	\$ 183,970
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,371	\$ 1,015
Total (prior to post-MD contributions)	\$ 63,886	\$ 185,295
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (121,409)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (32,009)
2 nd Fiscal Year	(28,860)
3 rd Fiscal Year	(27,582)
4 th Fiscal Year	(24,219)
5 th Fiscal Year	(8,739)
Thereafter	0
Total	\$ (121,409)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01138366%

Employer's proportionate share at MD 0.01054063%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,969,101

Employer's proportionate share of system NPL/(A) at MD \$ 2,300,328

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,415,797

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,364,955

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 524,733

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (43,762)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,205

Employer's Total Pension Expense/(Income) \$ 502,176

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 101,242	\$ 0
Changes of assumptions	\$ 123,451	\$ 4,325
Net difference between projected and actual earnings on investments	\$ 270,489	\$ 0
Changes in proportionate share	\$ 21,941	\$ 128,561
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,636	\$ 0
Total (prior to post-MD contributions)	\$ 553,759	\$ 132,886
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 420,873

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 91,524
2 nd Fiscal Year	137,811
3 rd Fiscal Year	121,414
4 th Fiscal Year	74,516
5 th Fiscal Year	(4,393)
Thereafter	0
Total	\$ 420,873

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00309028%
Employer's proportionate share at MD 0.00307652%

Employer's proportionate share of system NPL/(A) at prior MD \$ 534,544
Employer's proportionate share of system NPL/(A) at MD \$ 671,402

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 996,977
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 398,393

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 153,155
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,857)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (9,597)

Employer's Total Pension Expense/(Income) \$ 131,701

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 29,550	\$ 0
Changes of assumptions	\$ 36,032	\$ 1,262
Net difference between projected and actual earnings on investments	\$ 78,948	\$ 0
Changes in proportionate share	\$ 92,598	\$ 129,278
Differences between employer contributions and employer's proportionate share of system contributions	\$ 1,905	\$ 33,442
Total (prior to post-MD contributions)	\$ 239,033	\$ 163,982
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 75,051

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 22,681
2 nd Fiscal Year	34,656
3 rd Fiscal Year	2,763
4 th Fiscal Year	15,596
5 th Fiscal Year	(646)
Thereafter	0
Total	\$ 75,051

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00420208%
Employer's proportionate share at MD 0.00483291%

Employer's proportionate share of system NPL/(A) at prior MD \$ 726,859
Employer's proportionate share of system NPL/(A) at MD \$ 1,054,707

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,566,153
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 625,836

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 240,592
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (15,224)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,745

Employer's Total Pension Expense/(Income) \$ 241,113

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 46,420	\$ 0
Changes of assumptions	\$ 56,603	\$ 1,983
Net difference between projected and actual earnings on investments	\$ 124,020	\$ 0
Changes in proportionate share	\$ 166,631	\$ 164,365
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,342	\$ 201
Total (prior to post-MD contributions)	\$ 422,016	\$ 166,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 255,467

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 33,735
2 nd Fiscal Year	50,833
3 rd Fiscal Year	97,697
4 th Fiscal Year	67,020
5 th Fiscal Year	6,180
Thereafter	0
Total	\$ 255,467

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00209785%
Employer's proportionate share at MD 0.00223964%

Employer's proportionate share of system NPL/(A) at prior MD \$ 362,878
Employer's proportionate share of system NPL/(A) at MD \$ 488,766

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 725,778
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 290,021

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,494
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (26,078)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,507

Employer's Total Pension Expense/(Income) \$ 92,923

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,512	\$ 0
Changes of assumptions	\$ 26,231	\$ 919
Net difference between projected and actual earnings on investments	\$ 57,473	\$ 0
Changes in proportionate share	\$ 69,593	\$ 183,071
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,854	\$ 4,798
Total (prior to post-MD contributions)	\$ 192,663	\$ 188,788
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,875

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 699
2 nd Fiscal Year	(20,066)
3 rd Fiscal Year	346
4 th Fiscal Year	20,747
5 th Fiscal Year	2,147
Thereafter	0
Total	\$ 3,875

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00742658%

Employer's proportionate share at MD 0.00810635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,284,620

Employer's proportionate share of system NPL/(A) at MD \$ 1,769,084

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,626,944

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,049,729

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 403,550

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,187)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,397

Employer's Total Pension Expense/(Income) \$ 393,760

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 77,861	\$ 0
Changes of assumptions	\$ 94,941	\$ 3,327
Net difference between projected and actual earnings on investments	\$ 208,021	\$ 0
Changes in proportionate share	\$ 80,172	\$ 95,918
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,297	\$ 11,685
Total (prior to post-MD contributions)	\$ 504,292	\$ 110,930
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 393,362

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 86,234
2 nd Fiscal Year	114,701
3 rd Fiscal Year	100,975
4 th Fiscal Year	85,056
5 th Fiscal Year	6,397
Thereafter	0
Total	\$ 393,362

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 24

Employer's Total Pension Expense/(Income) \$ 24

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 0

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 0
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ 0

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01051197%
Employer's proportionate share at MD 0.01174991%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,818,319
Employer's proportionate share of system NPL/(A) at MD \$ 2,564,235

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,807,676
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,521,551

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 584,933
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (954)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,596

Employer's Total Pension Expense/(Income) \$ 613,575

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,857	\$ 0
Changes of assumptions	\$ 137,614	\$ 4,822
Net difference between projected and actual earnings on investments	\$ 301,521	\$ 0
Changes in proportionate share	\$ 169,635	\$ 64,934
Differences between employer contributions and employer's proportionate share of system contributions	\$ 56,586	\$ 5,388
Total (prior to post-MD contributions)	\$ 778,213	\$ 75,144
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 703,069

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 156,316
2 nd Fiscal Year	196,722
3 rd Fiscal Year	196,061
4 th Fiscal Year	141,828
5 th Fiscal Year	12,142
Thereafter	0
Total	\$ 703,069

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ (166,719)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (13,838)

Employer's Total Pension Expense/(Income) \$ (180,557)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 211,799
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 4,079
Total (prior to post-MD contributions)	\$ 0	\$ 215,878
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (215,878)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (167,356)
2 nd Fiscal Year	(48,522)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (215,878)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00072603%
Employer's proportionate share at MD 0.00082778%

Employer's proportionate share of system NPL/(A) at prior MD \$ 125,586
Employer's proportionate share of system NPL/(A) at MD \$ 180,650

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 268,250
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 107,193

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 41,208
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 2,872
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,186

Employer's Total Pension Expense/(Income) \$ 45,266

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 7,951	\$ 0
Changes of assumptions	\$ 9,695	\$ 340
Net difference between projected and actual earnings on investments	\$ 21,242	\$ 0
Changes in proportionate share	\$ 27,765	\$ 23,686
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,876	\$ 1,124
Total (prior to post-MD contributions)	\$ 70,529	\$ 25,150
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 45,379

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 11,986
2 nd Fiscal Year	8,448
3 rd Fiscal Year	13,243
4 th Fiscal Year	10,680
5 th Fiscal Year	1,023
Thereafter	0
Total	\$ 45,379

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02325029%
Employer's proportionate share at MD 0.02123514%

Employer's proportionate share of system NPL/(A) at prior MD \$ 4,021,743
Employer's proportionate share of system NPL/(A) at MD \$ 4,634,238

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,881,461
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,749,838

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,057,126
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 105,277
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 69,244

Employer's Total Pension Expense/(Income) \$ 1,231,647

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 203,963	\$ 0
Changes of assumptions	\$ 248,705	\$ 8,714
Net difference between projected and actual earnings on investments	\$ 544,926	\$ 0
Changes in proportionate share	\$ 363,951	\$ 236,860
Differences between employer contributions and employer's proportionate share of system contributions	\$ 143,293	\$ 0
Total (prior to post-MD contributions)	\$ 1,504,838	\$ 245,574
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,259,264

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 st Fiscal Year	\$ 379,403
2 nd Fiscal Year	405,006
3 rd Fiscal Year	317,346
4 th Fiscal Year	165,491
5 th Fiscal Year	(7,982)
Thereafter	0
Total	\$ 1,259,264

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01125107%
Employer's proportionate share at MD 0.00797955%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,946,166
Employer's proportionate share of system NPL/(A) at MD \$ 1,741,412

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,585,853
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,033,309

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 397,237
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (89,016)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,149

Employer's Total Pension Expense/(Income) \$ 319,370

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,643	\$ 0
Changes of assumptions	\$ 93,456	\$ 3,275
Net difference between projected and actual earnings on investments	\$ 204,767	\$ 0
Changes in proportionate share	\$ 109,162	\$ 518,693
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,292	\$ 27,685
Total (prior to post-MD contributions)	\$ 527,320	\$ 549,653
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (22,333)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,199
2 nd Fiscal Year	26,340
3 rd Fiscal Year	(20,212)
4 th Fiscal Year	(19,659)
5 th Fiscal Year	(23,001)
Thereafter	0
Total	\$ (22,333)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01261911%

Employer's proportionate share at MD 0.01289633%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,182,804

Employer's proportionate share of system NPL/(A) at MD \$ 2,814,423

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,179,185

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,670,006

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 642,004

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (11,822)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 40,087

Employer's Total Pension Expense/(Income) \$ 670,269

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 123,869	\$ 0
Changes of assumptions	\$ 151,041	\$ 5,292
Net difference between projected and actual earnings on investments	\$ 330,940	\$ 0
Changes in proportionate share	\$ 41,251	\$ 24,257
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,859	\$ 0
Total (prior to post-MD contributions)	\$ 724,960	\$ 29,549
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 695,411

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 166,561
2 nd Fiscal Year	203,360
3 rd Fiscal Year	188,161
4 th Fiscal Year	130,988
5 th Fiscal Year	6,340
Thereafter	0
Total	\$ 695,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.04557910%
Employer's proportionate share at MD 0.04504635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 7,884,093
Employer's proportionate share of system NPL/(A) at MD \$ 9,830,663

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 14,597,723
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 5,833,262

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,242,494
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 184,700
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 134,103

Employer's Total Pension Expense/(Income) \$ 2,561,297

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 432,668	\$ 0
Changes of assumptions	\$ 527,581	\$ 18,485
Net difference between projected and actual earnings on investments	\$ 1,155,958	\$ 0
Changes in proportionate share	\$ 1,197,260	\$ 206,166
Differences between employer contributions and employer's proportionate share of system contributions	\$ 142,722	\$ 73,617
Total (prior to post-MD contributions)	\$ 3,456,189	\$ 298,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 3,157,921

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,067,883
2 nd Fiscal Year	1,004,972
3 rd Fiscal Year	687,988
4 th Fiscal Year	397,322
5 th Fiscal Year	(244)
Thereafter	0
Total	\$ 3,157,921

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.01060984%
Employer's proportionate share at MD 0.01253169%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,835,248
Employer's proportionate share of system NPL/(A) at MD \$ 2,734,846

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 4,061,020
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,622,787

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 623,852
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (38,265)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 2,329

Employer's Total Pension Expense/(Income) \$ 587,916

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 120,366	\$ 0
Changes of assumptions	\$ 146,771	\$ 5,143
Net difference between projected and actual earnings on investments	\$ 321,582	\$ 0
Changes in proportionate share	\$ 332,289	\$ 409,110
Differences between employer contributions and employer's proportionate share of system contributions	\$ 81,407	\$ 188,865
Total (prior to post-MD contributions)	\$ 1,002,415	\$ 603,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 399,297

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,119
2 nd Fiscal Year	82,442
3 rd Fiscal Year	99,005
4 th Fiscal Year	112,768
5 th Fiscal Year	5,964
Thereafter	0
Total	\$ 399,297

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00512044%

Employer's proportionate share at MD 0.00428481%

Employer's proportionate share of system NPL/(A) at prior MD \$ 885,713

Employer's proportionate share of system NPL/(A) at MD \$ 935,093

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,388,536

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 554,860

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 213,306

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 9,606

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,023

Employer's Total Pension Expense/(Income) \$ 238,935

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 41,155	\$ 0
Changes of assumptions	\$ 50,183	\$ 1,758
Net difference between projected and actual earnings on investments	\$ 109,955	\$ 0
Changes in proportionate share	\$ 66,264	\$ 101,117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 37,819	\$ 0
Total (prior to post-MD contributions)	\$ 305,376	\$ 102,875
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 202,501

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 st Fiscal Year	\$ 72,792
2 nd Fiscal Year	66,776
3 rd Fiscal Year	44,140
4 th Fiscal Year	22,876
5 th Fiscal Year	(4,083)
Thereafter	0
Total	\$ 202,501

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01007838%
Employer's proportionate share at MD 0.00688847%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,743,318
Employer's proportionate share of system NPL/(A) at MD \$ 1,503,301

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,232,278
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 892,020

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 342,921
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (125,771)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 29,556

Employer's Total Pension Expense/(Income) \$ 246,706

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,163	\$ 0
Changes of assumptions	\$ 80,677	\$ 2,827
Net difference between projected and actual earnings on investments	\$ 176,769	\$ 0
Changes in proportionate share	\$ 29,260	\$ 414,908
Differences between employer contributions and employer's proportionate share of system contributions	\$ 115,518	\$ 6,357
Total (prior to post-MD contributions)	\$ 468,387	\$ 424,092
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 44,295

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,694)
2 nd Fiscal Year	31,277
3 rd Fiscal Year	31,907
4 th Fiscal Year	1,186
5 th Fiscal Year	(17,381)
Thereafter	0
Total	\$ 44,295

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00385634%
Employer's proportionate share at MD 0.00318436%

Employer's proportionate share of system NPL/(A) at prior MD \$ 667,054
Employer's proportionate share of system NPL/(A) at MD \$ 694,937

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,031,924
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 412,358

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 158,524
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (41,883)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,676

Employer's Total Pension Expense/(Income) \$ 124,317

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,586	\$ 0
Changes of assumptions	\$ 37,295	\$ 1,307
Net difference between projected and actual earnings on investments	\$ 81,716	\$ 0
Changes in proportionate share	\$ 16,955	\$ 95,622
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,657	\$ 1,189
Total (prior to post-MD contributions)	\$ 181,209	\$ 98,118
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 83,091

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 15,788
2 nd Fiscal Year	35,062
3 rd Fiscal Year	25,253
4 th Fiscal Year	11,506
5 th Fiscal Year	(4,519)
Thereafter	0
Total	\$ 83,091

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4374: Lone School District

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01717026%
Employer's proportionate share at MD 0.01785187%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,970,044
Employer's proportionate share of system NPL/(A) at MD \$ 3,895,892

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,785,078
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,311,722

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 888,701
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (109,616)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 21,086

Employer's Total Pension Expense/(Income) \$ 800,171

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 171,466	\$ 0
Changes of assumptions	\$ 209,080	\$ 7,326
Net difference between projected and actual earnings on investments	\$ 458,106	\$ 0
Changes in proportionate share	\$ 80,115	\$ 301,340
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,047	\$ 17,267
Total (prior to post-MD contributions)	\$ 966,814	\$ 325,933
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 640,881

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,739
2 nd Fiscal Year	168,888
3 rd Fiscal Year	193,514
4 th Fiscal Year	167,759
5 th Fiscal Year	7,982
Thereafter	0
Total	\$ 640,881

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00895228%
Employer's proportionate share at MD	0.00957920%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,548,530
Employer's proportionate share of system NPL/(A) at MD	\$ 2,090,511
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,104,236
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,240,455

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 476,871
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (46,324)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 41,573
Employer's Total Pension Expense/(Income)	\$ 472,120

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,008	\$ 0
Changes of assumptions	\$ 112,191	\$ 3,931
Net difference between projected and actual earnings on investments	\$ 245,817	\$ 0
Changes in proportionate share	\$ 79,178	\$ 72,654
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116,395	\$ 0
Total (prior to post-MD contributions)	\$ 645,589	\$ 76,585
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 569,004

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 110,948
2 nd Fiscal Year	163,935
3 rd Fiscal Year	162,687
4 th Fiscal Year	119,975
5 th Fiscal Year	11,460
Thereafter	0
Total	\$ 569,004

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01500794%
Employer's proportionate share at MD 0.01628336%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,596,014
Employer's proportionate share of system NPL/(A) at MD \$ 3,553,589

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,276,787
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,108,608

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 810,617
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 18,343
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,707

Employer's Total Pension Expense/(Income) \$ 863,667

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 156,401	\$ 0
Changes of assumptions	\$ 190,710	\$ 6,682
Net difference between projected and actual earnings on investments	\$ 417,856	\$ 0
Changes in proportionate share	\$ 217,275	\$ 45,236
Differences between employer contributions and employer's proportionate share of system contributions	\$ 73,343	\$ 0
Total (prior to post-MD contributions)	\$ 1,055,585	\$ 51,918
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,003,667

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 228,972
2 nd Fiscal Year	301,024
3 rd Fiscal Year	272,164
4 th Fiscal Year	187,434
5 th Fiscal Year	14,073
Thereafter	0
Total	\$ 1,003,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01169236%

Employer's proportionate share at MD 0.01025178%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,022,498

Employer's proportionate share of system NPL/(A) at MD \$ 2,237,291

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,322,192

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,327,551

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 510,353

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (17,673)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,268

Employer's Total Pension Expense/(Income) \$ 508,948

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,468	\$ 0
Changes of assumptions	\$ 120,068	\$ 4,207
Net difference between projected and actual earnings on investments	\$ 263,076	\$ 0
Changes in proportionate share	\$ 180,075	\$ 218,424
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,697	\$ 5,185
Total (prior to post-MD contributions)	\$ 695,384	\$ 227,816
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 467,568

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,511
2 nd Fiscal Year	173,939
3 rd Fiscal Year	125,126
4 th Fiscal Year	58,405
5 th Fiscal Year	(9,413)
Thereafter	0
Total	\$ 467,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00897621%

Employer's proportionate share at MD 0.00777186%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,552,669

Employer's proportionate share of system NPL/(A) at MD \$ 1,696,087

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,518,549

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,006,414

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 386,898

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (128,254)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 23,075

Employer's Total Pension Expense/(Income) \$ 281,719

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 74,648	\$ 0
Changes of assumptions	\$ 91,024	\$ 3,189
Net difference between projected and actual earnings on investments	\$ 199,438	\$ 0
Changes in proportionate share	\$ 514	\$ 366,818
Differences between employer contributions and employer's proportionate share of system contributions	\$ 72,588	\$ 475
Total (prior to post-MD contributions)	\$ 438,212	\$ 370,482
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 67,730

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (23,696)
2 nd Fiscal Year	3,701
3 rd Fiscal Year	44,499
4 th Fiscal Year	47,069
5 th Fiscal Year	(3,844)
Thereafter	0
Total	\$ 67,730

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00651530%

Employer's proportionate share at MD 0.00574232%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,126,991

Employer's proportionate share of system NPL/(A) at MD \$ 1,253,172

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,860,857

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 743,600

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 285,864

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (39,419)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,428

Employer's Total Pension Expense/(Income) \$ 270,873

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 55,155	\$ 0
Changes of assumptions	\$ 67,254	\$ 2,356
Net difference between projected and actual earnings on investments	\$ 147,357	\$ 0
Changes in proportionate share	\$ 106,624	\$ 212,765
Differences between employer contributions and employer's proportionate share of system contributions	\$ 105,443	\$ 8,780
Total (prior to post-MD contributions)	\$ 481,833	\$ 223,901
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 257,932

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 55,991
2 nd Fiscal Year	94,223
3 rd Fiscal Year	57,355
4 th Fiscal Year	48,527
5 th Fiscal Year	1,834
Thereafter	0
Total	\$ 257,932

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.12382020%
Employer's proportionate share at MD	0.13439729%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 21,417,929
Employer's proportionate share of system NPL/(A) at MD	\$ 29,330,111
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 43,552,793
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 17,403,733
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 6,690,557
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (73,189)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 172,012
Employer's Total Pension Expense/(Income)	\$ 6,789,380

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,290,880	\$ 0
Changes of assumptions	\$ 1,574,054	\$ 55,152
Net difference between projected and actual earnings on investments	\$ 3,448,840	\$ 0
Changes in proportionate share	\$ 1,471,305	\$ 1,477,540
Differences between employer contributions and employer's proportionate share of system contributions	\$ 802,528	\$ 1,061,145
Total (prior to post-MD contributions)	\$ 8,587,607	\$ 2,593,837
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,993,770

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,302,054
2 nd Fiscal Year	1,727,287
3 rd Fiscal Year	1,620,247
4 th Fiscal Year	1,283,063
5 th Fiscal Year	61,120
Thereafter	0
Total	\$ 5,993,770

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00025157%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 43,516
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (156,795)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (4,981)

Employer's Total Pension Expense/(Income) **\$ (161,776)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 2,911	\$ 397,600
Differences between employer contributions and employer's proportionate share of system contributions	\$ 3,208	\$ 27,412
Total (prior to post-MD contributions)	\$ 6,119	\$ 425,012
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (418,893)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (145,478)
2 nd Fiscal Year	(140,220)
3 rd Fiscal Year	(106,157)
4 th Fiscal Year	(24,976)
5 th Fiscal Year	(2,062)
Thereafter	0
Total	\$ (418,893)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00922694%

Employer's proportionate share at MD 0.00930651%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,596,040

Employer's proportionate share of system NPL/(A) at MD \$ 2,031,001

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,015,868

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,205,143

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 463,296

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (8,014)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,122

Employer's Total Pension Expense/(Income) \$ 462,404

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,389	\$ 0
Changes of assumptions	\$ 108,997	\$ 3,819
Net difference between projected and actual earnings on investments	\$ 238,819	\$ 0
Changes in proportionate share	\$ 133,734	\$ 102,626
Differences between employer contributions and employer's proportionate share of system contributions	\$ 19,604	\$ 13,274
Total (prior to post-MD contributions)	\$ 590,543	\$ 119,719
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 470,824

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 97,030
2 nd Fiscal Year	129,410
3 rd Fiscal Year	150,282
4 th Fiscal Year	92,075
5 th Fiscal Year	2,028
Thereafter	0
Total	\$ 470,824

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00504309%

Employer's proportionate share at MD 0.00570868%

Employer's proportionate share of system NPL/(A) at prior MD \$ 872,334

Employer's proportionate share of system NPL/(A) at MD \$ 1,245,830

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,849,955

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 739,244

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 284,189

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (23,545)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,993

Employer's Total Pension Expense/(Income) \$ 281,637

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 54,832	\$ 0
Changes of assumptions	\$ 66,860	\$ 2,343
Net difference between projected and actual earnings on investments	\$ 146,493	\$ 0
Changes in proportionate share	\$ 118,221	\$ 59,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 52,296	\$ 0
Total (prior to post-MD contributions)	\$ 438,702	\$ 61,637
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 377,065

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 72,927
2 nd Fiscal Year	107,316
3 rd Fiscal Year	112,029
4 th Fiscal Year	77,097
5 th Fiscal Year	7,697
Thereafter	0
Total	\$ 377,065

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00437901%
Employer's proportionate share at MD 0.00506197%

Employer's proportionate share of system NPL/(A) at prior MD \$ 757,464
Employer's proportionate share of system NPL/(A) at MD \$ 1,104,696

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,640,382
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 655,498

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 251,995
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,539
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 34,592

Employer's Total Pension Expense/(Income) \$ 301,126

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 48,620	\$ 0
Changes of assumptions	\$ 59,286	\$ 2,077
Net difference between projected and actual earnings on investments	\$ 129,898	\$ 0
Changes in proportionate share	\$ 171,254	\$ 46,635
Differences between employer contributions and employer's proportionate share of system contributions	\$ 78,135	\$ 0
Total (prior to post-MD contributions)	\$ 487,193	\$ 48,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 438,481

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,410
2 nd Fiscal Year	136,792
3 rd Fiscal Year	118,796
4 th Fiscal Year	75,081
5 th Fiscal Year	8,402
Thereafter	0
Total	\$ 438,481

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.11121136%

Employer's proportionate share at MD 0.11157385%

Employer's proportionate share of system NPL/(A) at prior MD \$ 19,236,902

Employer's proportionate share of system NPL/(A) at MD \$ 24,349,252

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 36,156,628

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 14,448,220

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 5,554,362

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 208,871

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 253,481

Employer's Total Pension Expense/(Income) \$ 6,016,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,071,662	\$ 0
Changes of assumptions	\$ 1,306,747	\$ 45,786
Net difference between projected and actual earnings on investments	\$ 2,863,156	\$ 0
Changes in proportionate share	\$ 699,666	\$ 102,140
Differences between employer contributions and employer's proportionate share of system contributions	\$ 568,885	\$ 0
Total (prior to post-MD contributions)	\$ 6,510,116	\$ 147,926
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,362,190

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,575,534
2 nd Fiscal Year	1,948,384
3 rd Fiscal Year	1,695,192
4 th Fiscal Year	1,102,042
5 th Fiscal Year	41,038
Thereafter	0
Total	\$ 6,362,190

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00874230%

Employer's proportionate share at MD 0.00971829%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,512,209

Employer's proportionate share of system NPL/(A) at MD \$ 2,120,865

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,149,310

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,258,467

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 483,795

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (35,022)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,564

Employer's Total Pension Expense/(Income) \$ 460,337

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 93,344	\$ 0
Changes of assumptions	\$ 113,820	\$ 3,988
Net difference between projected and actual earnings on investments	\$ 249,386	\$ 0
Changes in proportionate share	\$ 258,145	\$ 165,055
Differences between employer contributions and employer's proportionate share of system contributions	\$ 39,988	\$ 24,046
Total (prior to post-MD contributions)	\$ 754,683	\$ 193,089
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 561,594

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 113,227
2 nd Fiscal Year	144,295
3 rd Fiscal Year	178,039
4 th Fiscal Year	117,746
5 th Fiscal Year	8,287
Thereafter	0
Total	\$ 561,594

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00942527%
Employer's proportionate share at MD 0.00990260%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,630,346
Employer's proportionate share of system NPL/(A) at MD \$ 2,161,088

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,209,037
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,282,334

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 492,971
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (13,795)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 13,373

Employer's Total Pension Expense/(Income) \$ 492,549

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 95,114	\$ 0
Changes of assumptions	\$ 115,979	\$ 4,064
Net difference between projected and actual earnings on investments	\$ 254,116	\$ 0
Changes in proportionate share	\$ 103,518	\$ 45,749
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,225	\$ 14,571
Total (prior to post-MD contributions)	\$ 596,952	\$ 64,384
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 532,568

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 123,585
2 nd Fiscal Year	153,104
3 rd Fiscal Year	148,964
4 th Fiscal Year	102,020
5 th Fiscal Year	4,895
Thereafter	0
Total	\$ 532,568

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00304002%
Employer's proportionate share at MD 0.00317407%

Employer's proportionate share of system NPL/(A) at prior MD \$ 525,851
Employer's proportionate share of system NPL/(A) at MD \$ 692,691

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,028,589
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 411,025

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 158,011
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (30,833)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 761

Employer's Total Pension Expense/(Income) \$ 127,939

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 30,487	\$ 0
Changes of assumptions	\$ 37,175	\$ 1,303
Net difference between projected and actual earnings on investments	\$ 81,451	\$ 0
Changes in proportionate share	\$ 15,756	\$ 51,421
Differences between employer contributions and employer's proportionate share of system contributions	\$ 24,322	\$ 50,058
Total (prior to post-MD contributions)	\$ 189,191	\$ 102,782
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 86,409

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,290
2 nd Fiscal Year	25,019
3 rd Fiscal Year	31,889
4 th Fiscal Year	20,961
5 th Fiscal Year	(1,750)
Thereafter	0
Total	\$ 86,409

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00760697%
Employer's proportionate share at MD	0.00553681%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,315,824
Employer's proportionate share of system NPL/(A) at MD	\$ 1,208,322
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,794,259
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 716,987
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 275,633
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (52,589)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 5,568
Employer's Total Pension Expense/(Income)	\$ 228,612

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 53,181	\$ 0
Changes of assumptions	\$ 64,847	\$ 2,272
Net difference between projected and actual earnings on investments	\$ 142,083	\$ 0
Changes in proportionate share	\$ 168,091	\$ 319,427
Differences between employer contributions and employer's proportionate share of system contributions	\$ 17,663	\$ 14,834
Total (prior to post-MD contributions)	\$ 445,865	\$ 336,533
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 109,332

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 20,756
2 nd Fiscal Year	76,086
3 rd Fiscal Year	34,467
4 th Fiscal Year	(5,843)
5 th Fiscal Year	(16,134)
Thereafter	0
Total	\$ 109,332

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00976834%

Employer's proportionate share at MD 0.00834650%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,689,689

Employer's proportionate share of system NPL/(A) at MD \$ 1,821,493

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,704,767

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,080,827

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 415,505

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (69,244)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,701

Employer's Total Pension Expense/(Income) \$ 362,962

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 80,168	\$ 0
Changes of assumptions	\$ 97,754	\$ 3,425
Net difference between projected and actual earnings on investments	\$ 214,184	\$ 0
Changes in proportionate share	\$ 54,349	\$ 237,726
Differences between employer contributions and employer's proportionate share of system contributions	\$ 51,760	\$ 1,053
Total (prior to post-MD contributions)	\$ 498,215	\$ 242,204
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 256,011

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 31,404
2 nd Fiscal Year	93,569
3 rd Fiscal Year	94,179
4 th Fiscal Year	45,343
5 th Fiscal Year	(8,485)
Thereafter	0
Total	\$ 256,011

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (432,166)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (42,756)

Employer's Total Pension Expense/(Income) \$ (474,922)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 548,254
Differences between employer contributions and employer's proportionate share of system contributions	\$ 116	\$ 11,472
Total (prior to post-MD contributions)	\$ 116	\$ 559,726
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (559,610)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (434,274)
2 nd Fiscal Year	(125,336)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (559,610)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00753758%
Employer's proportionate share at MD 0.00540321%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,303,821
Employer's proportionate share of system NPL/(A) at MD \$ 1,179,166

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,750,965
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 699,687

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 268,982
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 79,693
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 38,192

Employer's Total Pension Expense/(Income) \$ 386,867

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 51,898	\$ 0
Changes of assumptions	\$ 63,282	\$ 2,217
Net difference between projected and actual earnings on investments	\$ 138,655	\$ 0
Changes in proportionate share	\$ 326,298	\$ 250,873
Differences between employer contributions and employer's proportionate share of system contributions	\$ 48,415	\$ 4,047
Total (prior to post-MD contributions)	\$ 628,548	\$ 257,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 371,411

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 159,164
2 nd Fiscal Year	128,199
3 rd Fiscal Year	92,036
4 th Fiscal Year	7,785
5 th Fiscal Year	(15,774)
Thereafter	0
Total	\$ 371,411

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%
Employer's proportionate share at prior MD 0.00261114%
Employer's proportionate share at MD 0.00211049%

Employer's proportionate share of system NPL/(A) at prior MD \$ 451,665
Employer's proportionate share of system NPL/(A) at MD \$ 460,582

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 683,926
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 273,297

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 105,064
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (47,032)
 - 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) \$ 58,628

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 20,271	\$ 0
Changes of assumptions	\$ 24,718	\$ 866
Net difference between projected and actual earnings on investments	\$ 54,158	\$ 0
Changes in proportionate share	\$ 10,514	\$ 150,225
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,145	\$ 7,907
Total (prior to post-MD contributions)	\$ 115,806	\$ 158,998
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (43,192)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (18,704)
2 nd Fiscal Year	(8,702)
3 rd Fiscal Year	(12,745)
4 th Fiscal Year	478
5 th Fiscal Year	(3,519)
Thereafter	0
Total	\$ (43,192)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00000000%
Employer's proportionate share at MD 0.00005343%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0
Employer's proportionate share of system NPL/(A) at MD **\$ 11,660**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 17,315
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,919

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,660
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (74,907)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 16,143

Employer's Total Pension Expense/(Income) **\$ (56,104)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 513	\$ 0
Changes of assumptions	\$ 626	\$ 22
Net difference between projected and actual earnings on investments	\$ 1,371	\$ 0
Changes in proportionate share	\$ 16,803	\$ 213,613
Differences between employer contributions and employer's proportionate share of system contributions	\$ 55,280	\$ 408
Total (prior to post-MD contributions)	\$ 74,593	\$ 214,043
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (139,450)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61,347)
2 nd Fiscal Year	(40,104)
3 rd Fiscal Year	(36,931)
4 th Fiscal Year	(2,775)
5 th Fiscal Year	1,707
Thereafter	0
Total	\$ (139,450)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01606723%

Employer's proportionate share at MD 0.00852825%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,779,246

Employer's proportionate share of system NPL/(A) at MD \$ 1,861,157

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,763,665

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,104,363

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 424,553

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (245,787)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 95,702

Employer's Total Pension Expense/(Income) \$ 274,468

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 81,913	\$ 0
Changes of assumptions	\$ 99,882	\$ 3,500
Net difference between projected and actual earnings on investments	\$ 218,848	\$ 0
Changes in proportionate share	\$ 53,032	\$ 1,018,111
Differences between employer contributions and employer's proportionate share of system contributions	\$ 396,743	\$ 55,657
Total (prior to post-MD contributions)	\$ 850,418	\$ 1,077,268
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (226,850)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (61,834)
2 nd Fiscal Year	(24,882)
3 rd Fiscal Year	(53,224)
4 th Fiscal Year	(52,647)
5 th Fiscal Year	(34,262)
Thereafter	0
Total	\$ (226,850)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.02062901%
Employer's proportionate share at MD 0.01716580%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,568,325
Employer's proportionate share of system NPL/(A) at MD \$ 3,746,168

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 5,562,750
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,222,880

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 854,547
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (147,913)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 78,177

Employer's Total Pension Expense/(Income) \$ 784,811

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 164,877	\$ 0
Changes of assumptions	\$ 201,045	\$ 7,044
Net difference between projected and actual earnings on investments	\$ 440,501	\$ 0
Changes in proportionate share	\$ 0	\$ 517,736
Differences between employer contributions and employer's proportionate share of system contributions	\$ 285,062	\$ 5,717
Total (prior to post-MD contributions)	\$ 1,091,485	\$ 530,497
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 560,988

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 106,253
2 nd Fiscal Year	168,450
3 rd Fiscal Year	173,849
4 th Fiscal Year	119,272
5 th Fiscal Year	(6,836)
Thereafter	0
Total	\$ 560,988

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00946223%

Employer's proportionate share at MD 0.00949583%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,636,739

Employer's proportionate share of system NPL/(A) at MD \$ 2,072,317

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,077,219

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,229,659

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 472,721

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (7,097)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,090

Employer's Total Pension Expense/(Income) \$ 489,714

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,207	\$ 0
Changes of assumptions	\$ 111,215	\$ 3,897
Net difference between projected and actual earnings on investments	\$ 243,678	\$ 0
Changes in proportionate share	\$ 8,777	\$ 59,804
Differences between employer contributions and employer's proportionate share of system contributions	\$ 60,272	\$ 0
Total (prior to post-MD contributions)	\$ 515,149	\$ 63,701
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 451,448

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 102,494
2 nd Fiscal Year	127,161
3 rd Fiscal Year	123,750
4 th Fiscal Year	93,489
5 th Fiscal Year	4,554
Thereafter	0
Total	\$ 451,448

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00782512%
Employer's proportionate share at MD	0.00965039%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,353,558
Employer's proportionate share of system NPL/(A) at MD	\$ 2,106,047
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,127,306
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,249,674

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 480,415
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (6,451)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 21,874
Employer's Total Pension Expense/(Income)	\$ 495,838

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 92,692	\$ 0
Changes of assumptions	\$ 113,025	\$ 3,960
Net difference between projected and actual earnings on investments	\$ 247,644	\$ 0
Changes in proportionate share	\$ 219,596	\$ 174,586
Differences between employer contributions and employer's proportionate share of system contributions	\$ 54,592	\$ 15,814
Total (prior to post-MD contributions)	\$ 727,549	\$ 194,360
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 533,189

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 99,560
2 nd Fiscal Year	131,143
3 rd Fiscal Year	154,588
4 th Fiscal Year	132,010
5 th Fiscal Year	15,888
Thereafter	0
Total	\$ 533,189

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00470571%
Employer's proportionate share at MD 0.00465822%

Employer's proportionate share of system NPL/(A) at prior MD \$ 813,975
Employer's proportionate share of system NPL/(A) at MD \$ 1,016,584

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,509,543
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 603,215

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,895
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 20,019
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,004

Employer's Total Pension Expense/(Income) \$ 266,918

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,742	\$ 0
Changes of assumptions	\$ 54,557	\$ 1,912
Net difference between projected and actual earnings on investments	\$ 119,537	\$ 0
Changes in proportionate share	\$ 22,925	\$ 22,059
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,205	\$ 0
Total (prior to post-MD contributions)	\$ 274,966	\$ 23,971
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 250,995

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 68,520
2 nd Fiscal Year	69,307
3 rd Fiscal Year	65,128
4 th Fiscal Year	46,078
5 th Fiscal Year	1,962
Thereafter	0
Total	\$ 250,995

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00103559%
Employer's proportionate share at MD 0.00879490%

Employer's proportionate share of system NPL/(A) at prior MD \$ 179,132
Employer's proportionate share of system NPL/(A) at MD \$ 1,919,350

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,850,076
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,138,893

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 437,827
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,431
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 32,538

Employer's Total Pension Expense/(Income) \$ 492,796

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 84,475	\$ 0
Changes of assumptions	\$ 103,005	\$ 3,609
Net difference between projected and actual earnings on investments	\$ 225,691	\$ 0
Changes in proportionate share	\$ 939,183	\$ 591,796
Differences between employer contributions and employer's proportionate share of system contributions	\$ 97,176	\$ 12,127
Total (prior to post-MD contributions)	\$ 1,449,530	\$ 607,532
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 841,998

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 162,780
2 nd Fiscal Year	183,734
3 rd Fiscal Year	172,053
4 th Fiscal Year	258,874
5 th Fiscal Year	64,557
Thereafter	0
Total	\$ 841,998

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (119,000)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,252)

Employer's Total Pension Expense/(Income) \$ (124,252)

	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	\$ 1,759	\$ 249,783
Differences between employer contributions and employer's proportionate share of system contributions	\$ 527	\$ 10,094
Total (prior to post-MD contributions)	\$ 2,286	\$ 259,877
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (257,591)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (127,204)
2 nd Fiscal Year	(110,046)
3 rd Fiscal Year	(20,341)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (257,591)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00862053%

Employer's proportionate share at MD 0.00794882%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,491,145

Employer's proportionate share of system NPL/(A) at MD \$ 1,734,706

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,575,895

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,029,330

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 395,708

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (12,886)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,545

Employer's Total Pension Expense/(Income) \$ 398,367

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 76,348	\$ 0
Changes of assumptions	\$ 93,096	\$ 3,262
Net difference between projected and actual earnings on investments	\$ 203,979	\$ 0
Changes in proportionate share	\$ 108,196	\$ 249,636
Differences between employer contributions and employer's proportionate share of system contributions	\$ 15,895	\$ 5,520
Total (prior to post-MD contributions)	\$ 497,514	\$ 258,418
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 239,096

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 79,455
2 nd Fiscal Year	80,651
3 rd Fiscal Year	39,529
4 th Fiscal Year	43,389
5 th Fiscal Year	(3,929)
Thereafter	0
Total	\$ 239,096

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.02221580%
Employer's proportionate share at MD	0.02290117%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 3,842,801
Employer's proportionate share of system NPL/(A) at MD	\$ 4,997,823
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 7,421,354
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 2,965,580
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 1,140,065
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 17,897
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 83,473
Employer's Total Pension Expense/(Income)	\$ 1,241,435

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 219,965	\$ 0
Changes of assumptions	\$ 268,217	\$ 9,398
Net difference between projected and actual earnings on investments	\$ 587,679	\$ 0
Changes in proportionate share	\$ 225,405	\$ 57,065
Differences between employer contributions and employer's proportionate share of system contributions	\$ 221,199	\$ 0
Total (prior to post-MD contributions)	\$ 1,522,465	\$ 66,463
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,456,002

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 st Fiscal Year	\$ 340,602
2 nd Fiscal Year	437,156
3 rd Fiscal Year	398,916
4 th Fiscal Year	261,584
5 th Fiscal Year	17,745
Thereafter	0
Total	\$ 1,456,002

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4413: Marcola Early College Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 2,676

Employer's Total Pension Expense/(Income) \$ 2,676

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 11,505	\$ 0
Total (prior to post-MD contributions)	\$ 11,505	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 11,505

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,676
2 nd Fiscal Year	2,676
3 rd Fiscal Year	2,676
4 th Fiscal Year	2,676
5 th Fiscal Year	801
Thereafter	0
Total	\$ 11,505

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4414: Marcola Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,619

Employer's Total Pension Expense/(Income) \$ 1,619

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,962	\$ 0
Total (prior to post-MD contributions)	\$ 6,962	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 6,962

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,619
2 nd Fiscal Year	1,619
3 rd Fiscal Year	1,619
4 th Fiscal Year	1,619
5 th Fiscal Year	486
Thereafter	0
Total	\$ 6,962

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01962406%
Employer's proportionate share at MD 0.01953852%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,394,492
Employer's proportionate share of system NPL/(A) at MD \$ 4,263,977

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,331,654
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,530,134

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 972,665
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 105,816
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 44,716

Employer's Total Pension Expense/(Income) \$ 1,123,197

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 187,667	\$ 0
Changes of assumptions	\$ 228,834	\$ 8,018
Net difference between projected and actual earnings on investments	\$ 501,388	\$ 0
Changes in proportionate share	\$ 347,970	\$ 26,294
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,029	\$ 17,209
Total (prior to post-MD contributions)	\$ 1,342,888	\$ 51,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,291,367

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 374,545
2 nd Fiscal Year	420,084
3 rd Fiscal Year	314,267
4 th Fiscal Year	180,436
5 th Fiscal Year	2,035
Thereafter	0
Total	\$ 1,291,367

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4419: Silvies River Web Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00666488%
Employer's proportionate share at MD	0.00932540%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,152,865
Employer's proportionate share of system NPL/(A) at MD	\$ 2,035,123
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,021,990
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,207,590
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 464,236
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 143,811
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 50,907
Employer's Total Pension Expense/(Income)	\$ 658,954

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 89,570	\$ 0
Changes of assumptions	\$ 109,219	\$ 3,827
Net difference between projected and actual earnings on investments	\$ 239,304	\$ 0
Changes in proportionate share	\$ 504,195	\$ 2,002
Differences between employer contributions and employer's proportionate share of system contributions	\$ 149,758	\$ 0
Total (prior to post-MD contributions)	\$ 1,092,046	\$ 5,829
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,086,217

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 294,313
2 nd Fiscal Year	309,264
3 rd Fiscal Year	269,761
4 th Fiscal Year	184,292
5 th Fiscal Year	28,588
Thereafter	0
Total	\$ 1,086,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.04731964%

Employer's proportionate share at MD 0.04893893%

Employer's proportionate share of system NPL/(A) at prior MD \$ 8,185,164

Employer's proportionate share of system NPL/(A) at MD \$ 10,680,158

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 15,859,152

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 6,337,331

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 2,436,275

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 233,202

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 130,433

Employer's Total Pension Expense/(Income) \$ 2,799,910

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 470,056	\$ 0
Changes of assumptions	\$ 573,170	\$ 20,083
Net difference between projected and actual earnings on investments	\$ 1,255,848	\$ 0
Changes in proportionate share	\$ 480,030	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 265,021	\$ 65,559
Total (prior to post-MD contributions)	\$ 3,044,125	\$ 85,642
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,958,483

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 800,197
2 nd Fiscal Year	881,572
3 rd Fiscal Year	767,292
4 th Fiscal Year	490,856
5 th Fiscal Year	18,568
Thereafter	0
Total	\$ 2,958,483

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

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) \$ (444)

Employer's Total Pension Expense/(Income) \$ (1,722)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 1,484	\$ 8,105
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 218
Total (prior to post-MD contributions)	\$ 1,484	\$ 8,323
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (6,839)

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 st Fiscal Year	\$ (4,967)
2 nd Fiscal Year	(1,872)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (6,839)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.03440282%
Employer's proportionate share at MD 0.03687017%

Employer's proportionate share of system NPL/(A) at prior MD \$ 5,950,864
Employer's proportionate share of system NPL/(A) at MD \$ 8,046,339

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,948,149
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,774,491

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,835,468
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 69,812
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 72,436

Employer's Total Pension Expense/(Income) \$ 1,977,716

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 354,136	\$ 0
Changes of assumptions	\$ 431,822	\$ 15,130
Net difference between projected and actual earnings on investments	\$ 946,145	\$ 0
Changes in proportionate share	\$ 529,678	\$ 106,836
Differences between employer contributions and employer's proportionate share of system contributions	\$ 156,861	\$ 25,932
Total (prior to post-MD contributions)	\$ 2,418,642	\$ 147,898
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,270,744

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 515,797
2 nd Fiscal Year	677,507
3 rd Fiscal Year	637,679
4 th Fiscal Year	413,902
5 th Fiscal Year	25,858
Thereafter	0
Total	\$ 2,270,744

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00862313%

Employer's proportionate share at MD 0.00894564%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,491,595

Employer's proportionate share of system NPL/(A) at MD \$ 1,952,246

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,898,925

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,158,413

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 445,331

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,593

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 42,408

Employer's Total Pension Expense/(Income) \$ 499,332

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 85,922	\$ 0
Changes of assumptions	\$ 104,771	\$ 3,671
Net difference between projected and actual earnings on investments	\$ 229,559	\$ 0
Changes in proportionate share	\$ 108,469	\$ 20,506
Differences between employer contributions and employer's proportionate share of system contributions	\$ 127,003	\$ 0
Total (prior to post-MD contributions)	\$ 655,724	\$ 24,177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 631,547

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 151,463
2 nd Fiscal Year	183,102
3 rd Fiscal Year	169,952
4 th Fiscal Year	116,059
5 th Fiscal Year	10,971
Thereafter	0
Total	\$ 631,547

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01039057%
Employer's proportionate share at MD 0.00696295%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,797,320
Employer's proportionate share of system NPL/(A) at MD \$ 1,519,555

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,256,414
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 901,665

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 346,629
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (3,220)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 51,870

Employer's Total Pension Expense/(Income) \$ 395,279

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,879	\$ 0
Changes of assumptions	\$ 81,550	\$ 2,857
Net difference between projected and actual earnings on investments	\$ 178,680	\$ 0
Changes in proportionate share	\$ 396,120	\$ 643,603
Differences between employer contributions and employer's proportionate share of system contributions	\$ 122,763	\$ 5,488
Total (prior to post-MD contributions)	\$ 845,992	\$ 651,948
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 194,044

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,143
2 nd Fiscal Year	138,742
3 rd Fiscal Year	(17,251)
4 th Fiscal Year	(25,595)
5 th Fiscal Year	(20,996)
Thereafter	0
Total	\$ 194,044

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00016779%

Employer's proportionate share at MD 0.00012635%

Employer's proportionate share of system NPL/(A) at prior MD \$ 29,024

Employer's proportionate share of system NPL/(A) at MD \$ 27,574

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 40,945

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 16,362

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 6,290

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ (4,939)

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 52

Employer's Total Pension Expense/(Income) \$ 1,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 1,214	\$ 0
Changes of assumptions	\$ 1,480	\$ 52
Net difference between projected and actual earnings on investments	\$ 3,242	\$ 0
Changes in proportionate share	\$ 2,450	\$ 10,538
Differences between employer contributions and employer's proportionate share of system contributions	\$ 664	\$ 135
Total (prior to post-MD contributions)	\$ 9,050	\$ 10,725
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,675)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (2,283)
2 nd Fiscal Year	(321)
3 rd Fiscal Year	1,029
4 th Fiscal Year	199
5 th Fiscal Year	(299)
Thereafter	0
Total	\$ (1,675)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00109741%
Employer's proportionate share at MD	0.00098942%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 189,826
Employer's proportionate share of system NPL/(A) at MD	\$ 215,925
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 320,631
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 128,125
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 49,255
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (10,374)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 673
Employer's Total Pension Expense/(Income)	\$ 39,554

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,503	\$ 0
Changes of assumptions	\$ 11,588	\$ 406
Net difference between projected and actual earnings on investments	\$ 25,390	\$ 0
Changes in proportionate share	\$ 365	\$ 18,619
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,083	\$ 1,295
Total (prior to post-MD contributions)	\$ 48,929	\$ 20,320
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 28,609

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 4,165
2 nd Fiscal Year	9,537
3 rd Fiscal Year	9,489
4 th Fiscal Year	6,068
5 th Fiscal Year	(650)
Thereafter	0
Total	\$ 28,609

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (311,478)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (33,555)

Employer's Total Pension Expense/(Income) \$ (345,033)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 288,445
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 6,288
Total (prior to post-MD contributions)	\$ 0	\$ 294,733
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (294,733)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (236,285)
2 nd Fiscal Year	(58,448)
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (294,733)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00463289%
Employer's proportionate share at MD 0.00041813%

Employer's proportionate share of system NPL/(A) at prior MD \$ 801,379
Employer's proportionate share of system NPL/(A) at MD \$ 91,250

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 135,499
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 54,146

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 20,815
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (129,314)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 22,270

Employer's Total Pension Expense/(Income) \$ (86,229)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,016	\$ 0
Changes of assumptions	\$ 4,897	\$ 172
Net difference between projected and actual earnings on investments	\$ 10,730	\$ 0
Changes in proportionate share	\$ 84,586	\$ 514,450
Differences between employer contributions and employer's proportionate share of system contributions	\$ 76,325	\$ 0
Total (prior to post-MD contributions)	\$ 180,554	\$ 514,622
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (334,068)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (60,799)
2 nd Fiscal Year	(65,090)
3 rd Fiscal Year	(83,764)
4 th Fiscal Year	(94,491)
5 th Fiscal Year	(29,924)
Thereafter	0
Total	\$ (334,068)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00897366%

Employer's proportionate share at MD 0.00957176%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,552,228

Employer's proportionate share of system NPL/(A) at MD \$ 2,088,887

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,101,825

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,239,492

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 476,501

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 25,951
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 25,211

Employer's Total Pension Expense/(Income) \$ 527,663

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,936	\$ 0
Changes of assumptions	\$ 112,104	\$ 3,928
Net difference between projected and actual earnings on investments	\$ 245,626	\$ 0
Changes in proportionate share	\$ 248,836	\$ 139,845
Differences between employer contributions and employer's proportionate share of system contributions	\$ 63,707	\$ 0
Total (prior to post-MD contributions)	\$ 762,209	\$ 143,773
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 618,436

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 st Fiscal Year	\$ 145,949
2 nd Fiscal Year	210,618
3 rd Fiscal Year	149,224
4 th Fiscal Year	104,617
5 th Fiscal Year	8,028
Thereafter	0
Total	\$ 618,436

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00246378%

Employer's proportionate share at MD 0.03400415%

Employer's proportionate share of system NPL/(A) at prior MD \$ 426,175

Employer's proportionate share of system NPL/(A) at MD \$ 7,420,875

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 11,019,387

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 4,403,356

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 1,692,792

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 13,629

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 84,999

Employer's Total Pension Expense/(Income) \$ 1,791,420

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 326,608	\$ 0
Changes of assumptions	\$ 398,255	\$ 13,954
Net difference between projected and actual earnings on investments	\$ 872,599	\$ 0
Changes in proportionate share	\$ 3,776,465	\$ 2,686,543
Differences between employer contributions and employer's proportionate share of system contributions	\$ 384,111	\$ 112,860
Total (prior to post-MD contributions)	\$ 5,758,038	\$ 2,813,357
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 2,944,681

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 434,351
2 nd Fiscal Year	605,077
3 rd Fiscal Year	609,892
4 th Fiscal Year	1,030,476
5 th Fiscal Year	264,884
Thereafter	0
Total	\$ 2,944,681

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00692986%

Employer's proportionate share at MD 0.00697253%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,198,700

Employer's proportionate share of system NPL/(A) at MD \$ 1,521,646

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,259,518

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 902,906

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 347,106

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 45,193
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,025

Employer's Total Pension Expense/(Income) \$ 412,324

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,971	\$ 0
Changes of assumptions	\$ 81,662	\$ 2,861
Net difference between projected and actual earnings on investments	\$ 178,926	\$ 0
Changes in proportionate share	\$ 119,303	\$ 3,595
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,552	\$ 0
Total (prior to post-MD contributions)	\$ 485,414	\$ 6,456
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 478,958

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 141,501
2 nd Fiscal Year	161,059
3 rd Fiscal Year	107,483
4 th Fiscal Year	66,648
5 th Fiscal Year	2,267
Thereafter	0
Total	\$ 478,958

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00899408%
Employer's proportionate share at MD 0.00000000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,555,760
Employer's proportionate share of system NPL/(A) at MD **\$ 0**

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 0
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 0

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 0
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (217,410)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (18,539)

Employer's Total Pension Expense/(Income) **\$ (235,949)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 110,610	\$ 1,075,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 27,054	\$ 95,842
Total (prior to post-MD contributions)	\$ 137,664	\$ 1,171,475
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,033,811)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (238,377)
2 nd Fiscal Year	(230,328)
3 rd Fiscal Year	(244,806)
4 th Fiscal Year	(246,543)
5 th Fiscal Year	(73,757)
Thereafter	0
Total	\$ (1,033,811)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01006922%
Employer's proportionate share at MD 0.00957180%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,741,734
Employer's proportionate share of system NPL/(A) at MD \$ 2,088,896

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,101,838
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,239,497

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 476,503
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (31,817)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 27,721

Employer's Total Pension Expense/(Income) \$ 472,407

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,937	\$ 0
Changes of assumptions	\$ 112,104	\$ 3,928
Net difference between projected and actual earnings on investments	\$ 245,627	\$ 0
Changes in proportionate share	\$ 27,509	\$ 103,784
Differences between employer contributions and employer's proportionate share of system contributions	\$ 42,372	\$ 0
Total (prior to post-MD contributions)	\$ 519,549	\$ 107,712
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 411,837

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 st Fiscal Year	\$ 100,802
2 nd Fiscal Year	132,808
3 rd Fiscal Year	107,468
4 th Fiscal Year	72,587
5 th Fiscal Year	(1,827)
Thereafter	0
Total	\$ 411,837

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (18,653)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (321)

Employer's Total Pension Expense/(Income) \$ (18,974)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 1,441
Differences between employer contributions and employer's proportionate share of system contributions	\$ 0	\$ 0
Total (prior to post-MD contributions)	\$ 0	\$ 1,441
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (1,441)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (1,441)
2 nd Fiscal Year	0
3 rd Fiscal Year	0
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (1,441)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00573934%
Employer's proportionate share at MD	0.00603146%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 992,768
Employer's proportionate share of system NPL/(A) at MD	\$ 1,316,272
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,954,555
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 781,042
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 300,258
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 40,466
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 15,661
Employer's Total Pension Expense/(Income)	\$ 356,385

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 57,932	\$ 0
Changes of assumptions	\$ 70,640	\$ 2,475
Net difference between projected and actual earnings on investments	\$ 154,776	\$ 0
Changes in proportionate share	\$ 122,474	\$ 26,484
Differences between employer contributions and employer's proportionate share of system contributions	\$ 26,825	\$ 0
Total (prior to post-MD contributions)	\$ 432,647	\$ 28,959
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 403,688

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 122,362
2 nd Fiscal Year	125,215
3 rd Fiscal Year	88,829
4 th Fiscal Year	63,222
5 th Fiscal Year	4,061
Thereafter	0
Total	\$ 403,688

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.05826418%
Employer's proportionate share at MD	0.07059989%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 10,078,308
Employer's proportionate share of system NPL/(A) at MD	\$ 15,407,324
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 22,878,604
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 9,142,310

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 3,514,599
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 1,076,559
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 308,245
Employer's Total Pension Expense/(Income)	\$ 4,899,403

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 678,109	\$ 0
Changes of assumptions	\$ 826,862	\$ 28,972
Net difference between projected and actual earnings on investments	\$ 1,811,701	\$ 0
Changes in proportionate share	\$ 3,245,617	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 768,443	\$ 0
Total (prior to post-MD contributions)	\$ 7,330,732	\$ 28,972
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 7,301,760

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 2,041,941
2 nd Fiscal Year	2,160,795
3 rd Fiscal Year	1,846,719
4 th Fiscal Year	1,122,759
5 th Fiscal Year	129,547
Thereafter	0
Total	\$ 7,301,760

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.01163892%
Employer's proportionate share at MD 0.01195495%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,013,254
Employer's proportionate share of system NPL/(A) at MD \$ 2,608,981

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,874,122
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,548,102

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 595,141
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ (101,545)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 20,297

Employer's Total Pension Expense/(Income) \$ 513,893

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 114,827	\$ 0
Changes of assumptions	\$ 140,016	\$ 4,906
Net difference between projected and actual earnings on investments	\$ 306,782	\$ 0
Changes in proportionate share	\$ 38,050	\$ 114,006
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,112	\$ 14,380
Total (prior to post-MD contributions)	\$ 635,787	\$ 133,292
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 502,495

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 91,753
2 nd Fiscal Year	156,008
3 rd Fiscal Year	141,221
4 th Fiscal Year	109,518
5 th Fiscal Year	3,995
Thereafter	0
Total	\$ 502,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00415562%
Employer's proportionate share at MD 0.00687802%

Employer's proportionate share of system NPL/(A) at prior MD \$ 718,823
Employer's proportionate share of system NPL/(A) at MD \$ 1,501,021

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,228,892
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 890,667

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 342,401
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 48,017
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 15,124

Employer's Total Pension Expense/(Income) \$ 405,542

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 66,063	\$ 0
Changes of assumptions	\$ 80,555	\$ 2,822
Net difference between projected and actual earnings on investments	\$ 176,501	\$ 0
Changes in proportionate share	\$ 325,604	\$ 101,633
Differences between employer contributions and employer's proportionate share of system contributions	\$ 40,020	\$ 16,924
Total (prior to post-MD contributions)	\$ 688,743	\$ 121,379
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 567,364

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 st Fiscal Year	\$ 121,838
2 nd Fiscal Year	147,287
3 rd Fiscal Year	145,663
4 th Fiscal Year	130,043
5 th Fiscal Year	22,532
Thereafter	0
Total	\$ 567,364

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01034502%
Employer's proportionate share at MD	0.00924422%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,789,441
Employer's proportionate share of system NPL/(A) at MD	\$ 2,017,407
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,995,682
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,197,077

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 460,195
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ (12,250)
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 26,110
Employer's Total Pension Expense/(Income)	\$ 474,055

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 88,790	\$ 0
Changes of assumptions	\$ 108,268	\$ 3,793
Net difference between projected and actual earnings on investments	\$ 237,221	\$ 0
Changes in proportionate share	\$ 66,512	\$ 222,531
Differences between employer contributions and employer's proportionate share of system contributions	\$ 36,487	\$ 0
Total (prior to post-MD contributions)	\$ 537,278	\$ 226,324
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 310,954

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 104,002
2 nd Fiscal Year	93,640
3 rd Fiscal Year	66,875
4 th Fiscal Year	52,346
5 th Fiscal Year	(5,909)
Thereafter	0
Total	\$ 310,954

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01013732%
Employer's proportionate share at MD	0.01150902%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,753,514
Employer's proportionate share of system NPL/(A) at MD	\$ 2,511,664
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 3,729,614
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,490,357
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 572,941
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 52,133
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 44,456
Employer's Total Pension Expense/(Income)	\$ 669,530

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 110,544	\$ 0
Changes of assumptions	\$ 134,793	\$ 4,723
Net difference between projected and actual earnings on investments	\$ 295,339	\$ 0
Changes in proportionate share	\$ 299,201	\$ 164,754
Differences between employer contributions and employer's proportionate share of system contributions	\$ 110,297	\$ 0
Total (prior to post-MD contributions)	\$ 950,174	\$ 169,477
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 780,697

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 220,748
2 nd Fiscal Year	227,455
3 rd Fiscal Year	168,516
4 th Fiscal Year	146,587
5 th Fiscal Year	17,391
Thereafter	0
Total	\$ 780,697

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01820854%

Employer's proportionate share at MD 0.01958351%

Employer's proportionate share of system NPL/(A) at prior MD \$ 3,149,641

Employer's proportionate share of system NPL/(A) at MD \$ 4,273,795

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 6,346,233

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 2,535,960

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 974,905

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 85,654
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 56,922

Employer's Total Pension Expense/(Income) \$ 1,117,481

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 188,099	\$ 0
Changes of assumptions	\$ 229,361	\$ 8,036
Net difference between projected and actual earnings on investments	\$ 502,543	\$ 0
Changes in proportionate share	\$ 278,719	\$ 39,117
Differences between employer contributions and employer's proportionate share of system contributions	\$ 117,377	\$ 0
Total (prior to post-MD contributions)	\$ 1,316,099	\$ 47,153
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,268,946

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 310,219
2 nd Fiscal Year	362,408
3 rd Fiscal Year	344,402
4 th Fiscal Year	233,677
5 th Fiscal Year	18,239
Thereafter	0
Total	\$ 1,268,946

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (86,826)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (5,069)

Employer's Total Pension Expense/(Income) \$ (91,895)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 467	\$ 187,529
Differences between employer contributions and employer's proportionate share of system contributions	\$ 334	\$ 8,089
Total (prior to post-MD contributions)	\$ 801	\$ 195,618
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (194,817)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (95,006)
2 nd Fiscal Year	(84,016)
3 rd Fiscal Year	(15,795)
4 th Fiscal Year	0
5 th Fiscal Year	0
Thereafter	0
Total	\$ (194,817)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01251092%

Employer's proportionate share at MD 0.00952383%

Employer's proportionate share of system NPL/(A) at prior MD \$ 2,164,090

Employer's proportionate share of system NPL/(A) at MD \$ 2,078,427

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,086,293

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,233,285

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 474,115

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ (99,561)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,918

Employer's Total Pension Expense/(Income) \$ 394,472

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 91,476	\$ 0
Changes of assumptions	\$ 111,543	\$ 3,908
Net difference between projected and actual earnings on investments	\$ 244,396	\$ 0
Changes in proportionate share	\$ 85,562	\$ 421,584
Differences between employer contributions and employer's proportionate share of system contributions	\$ 57,006	\$ 3,331
Total (prior to post-MD contributions)	\$ 589,983	\$ 428,823
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 161,160

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 16,335
2 nd Fiscal Year	82,922
3 rd Fiscal Year	67,162
4 th Fiscal Year	14,947
5 th Fiscal Year	(20,206)
Thereafter	0
Total	\$ 161,160

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00556125%
Employer's proportionate share at MD 0.00734000%

Employer's proportionate share of system NPL/(A) at prior MD \$ 961,963
Employer's proportionate share of system NPL/(A) at MD \$ 1,601,840

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,378,601
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 950,491

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 365,399
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 22,818
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,735

Employer's Total Pension Expense/(Income) \$ 399,952

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 70,500	\$ 0
Changes of assumptions	\$ 85,966	\$ 3,012
Net difference between projected and actual earnings on investments	\$ 188,356	\$ 0
Changes in proportionate share	\$ 242,664	\$ 180,550
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,395	\$ 10,063
Total (prior to post-MD contributions)	\$ 620,881	\$ 193,625
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 427,256

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 st Fiscal Year	\$ 100,514
2 nd Fiscal Year	111,553
3 rd Fiscal Year	96,003
4 th Fiscal Year	103,722
5 th Fiscal Year	15,462
Thereafter	0
Total	\$ 427,256

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00211271%

Employer's proportionate share at MD 0.00223201%

Employer's proportionate share of system NPL/(A) at prior MD \$ 365,448

Employer's proportionate share of system NPL/(A) at MD \$ 487,101

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 723,305

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 289,033

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 111,114

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 7,688
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 4,311

Employer's Total Pension Expense/(Income) \$ 123,113

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 21,438	\$ 0
Changes of assumptions	\$ 26,141	\$ 916
Net difference between projected and actual earnings on investments	\$ 57,277	\$ 0
Changes in proportionate share	\$ 46,421	\$ 31,932
Differences between employer contributions and employer's proportionate share of system contributions	\$ 6,453	\$ 1,979
Total (prior to post-MD contributions)	\$ 157,730	\$ 34,827
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 122,903

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 35,774
2 nd Fiscal Year	39,468
3 rd Fiscal Year	25,190
4 th Fiscal Year	21,182
5 th Fiscal Year	1,289
Thereafter	0
Total	\$ 122,903

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00727380%

Employer's proportionate share at MD 0.00816470%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,258,193

Employer's proportionate share of system NPL/(A) at MD \$ 1,781,818

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 2,645,853

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,057,285

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 406,455

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 98,529

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 7,770

Employer's Total Pension Expense/(Income) \$ 512,754

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 78,422	\$ 0
Changes of assumptions	\$ 95,625	\$ 3,350
Net difference between projected and actual earnings on investments	\$ 209,519	\$ 0
Changes in proportionate share	\$ 323,118	\$ 68,568
Differences between employer contributions and employer's proportionate share of system contributions	\$ 33,843	\$ 48,009
Total (prior to post-MD contributions)	\$ 740,527	\$ 119,927
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 620,600

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 st Fiscal Year	\$ 163,037
2 nd Fiscal Year	173,220
3 rd Fiscal Year	178,822
4 th Fiscal Year	99,919
5 th Fiscal Year	5,601
Thereafter	0
Total	\$ 620,600

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00993234%

Employer's proportionate share at MD 0.01119191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,718,057

Employer's proportionate share of system NPL/(A) at MD \$ 2,442,460

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,626,851

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,449,293

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 557,155

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 74,358
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,050

Employer's Total Pension Expense/(Income) \$ 672,563

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 107,498	\$ 0
Changes of assumptions	\$ 131,079	\$ 4,593
Net difference between projected and actual earnings on investments	\$ 287,202	\$ 0
Changes in proportionate share	\$ 231,896	\$ 23,864
Differences between employer contributions and employer's proportionate share of system contributions	\$ 90,132	\$ 0
Total (prior to post-MD contributions)	\$ 847,807	\$ 28,457
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 819,350

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 226,249
2 nd Fiscal Year	239,167
3 rd Fiscal Year	194,202
4 th Fiscal Year	144,538
5 th Fiscal Year	15,194
Thereafter	0
Total	\$ 819,350

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.01217885%
Employer's proportionate share at MD	0.01512134%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 2,106,649
Employer's proportionate share of system NPL/(A) at MD	\$ 3,299,996
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 4,900,222
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,958,133
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 752,770
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 212,536
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 40,603
Employer's Total Pension Expense/(Income)	\$ 1,005,909

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 145,240	\$ 0
Changes of assumptions	\$ 177,100	\$ 6,205
Net difference between projected and actual earnings on investments	\$ 388,037	\$ 0
Changes in proportionate share	\$ 610,140	\$ 5,744
Differences between employer contributions and employer's proportionate share of system contributions	\$ 75,870	\$ 591
Total (prior to post-MD contributions)	\$ 1,396,387	\$ 12,540
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,383,847

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 376,425
2 nd Fiscal Year	411,308
3 rd Fiscal Year	341,389
4 th Fiscal Year	227,585
5 th Fiscal Year	27,140
Thereafter	0
Total	\$ 1,383,847

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01021121%

Employer's proportionate share at MD 0.01030134%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,766,295

Employer's proportionate share of system NPL/(A) at MD \$ 2,248,107

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,338,253

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,333,969

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 512,821

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 14,456
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 43,225

Employer's Total Pension Expense/(Income) \$ 570,502

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 98,944	\$ 0
Changes of assumptions	\$ 120,649	\$ 4,227
Net difference between projected and actual earnings on investments	\$ 264,348	\$ 0
Changes in proportionate share	\$ 89,639	\$ 99,270
Differences between employer contributions and employer's proportionate share of system contributions	\$ 131,764	\$ 879
Total (prior to post-MD contributions)	\$ 705,344	\$ 104,376
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 600,968

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 119,738
2 nd Fiscal Year	187,128
3 rd Fiscal Year	170,526
4 th Fiscal Year	115,473
5 th Fiscal Year	8,103
Thereafter	0
Total	\$ 600,968

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00095533%
Employer's proportionate share at MD 0.00096915%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,249
Employer's proportionate share of system NPL/(A) at MD \$ 211,502

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 314,063
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 125,500

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 48,246
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 5,849
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 950

Employer's Total Pension Expense/(Income) \$ 55,045

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,309	\$ 0
Changes of assumptions	\$ 11,351	\$ 398
Net difference between projected and actual earnings on investments	\$ 24,870	\$ 0
Changes in proportionate share	\$ 16,263	\$ 4,090
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,258	\$ 649
Total (prior to post-MD contributions)	\$ 64,051	\$ 5,137
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 58,914

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 14,273
2 nd Fiscal Year	18,436
3 rd Fiscal Year	16,308
4 th Fiscal Year	9,627
5 th Fiscal Year	269
Thereafter	0
Total	\$ 58,914

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00095533%
Employer's proportionate share at MD 0.00096400%

Employer's proportionate share of system NPL/(A) at prior MD \$ 165,249
Employer's proportionate share of system NPL/(A) at MD \$ 210,378

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 312,394
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 124,833

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 47,990
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 3,795
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 1,527

Employer's Total Pension Expense/(Income) \$ 53,312

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,259	\$ 0
Changes of assumptions	\$ 11,290	\$ 396
Net difference between projected and actual earnings on investments	\$ 24,738	\$ 0
Changes in proportionate share	\$ 18,333	\$ 1,157
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,407	\$ 495
Total (prior to post-MD contributions)	\$ 66,027	\$ 2,048
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 63,979

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 18,171
2 nd Fiscal Year	19,994
3 rd Fiscal Year	16,122
4 th Fiscal Year	9,461
5 th Fiscal Year	231
Thereafter	0
Total	\$ 63,979

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.01093816%

Employer's proportionate share at MD 0.01015037%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,892,040

Employer's proportionate share of system NPL/(A) at MD \$ 2,215,160

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,289,329

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,314,419

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 505,305

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 163,533
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 35,614

Employer's Total Pension Expense/(Income) \$ 704,452

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 97,494	\$ 0
Changes of assumptions	\$ 118,881	\$ 4,165
Net difference between projected and actual earnings on investments	\$ 260,474	\$ 0
Changes in proportionate share	\$ 360,774	\$ 97,431
Differences between employer contributions and employer's proportionate share of system contributions	\$ 71,838	\$ 13,956
Total (prior to post-MD contributions)	\$ 909,461	\$ 115,552
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 793,909

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 261,812
2 nd Fiscal Year	238,969
3 rd Fiscal Year	203,803
4 th Fiscal Year	92,371
5 th Fiscal Year	(3,047)
Thereafter	0
Total	\$ 793,909

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00892286%

Employer's proportionate share at MD 0.00987217%

Employer's proportionate share of system NPL/(A) at prior MD \$ 1,543,441

Employer's proportionate share of system NPL/(A) at MD \$ 2,154,447

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,199,176

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,278,393

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 491,456

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 188,485
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 41,354

Employer's Total Pension Expense/(Income) \$ 721,295

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 94,822	\$ 0
Changes of assumptions	\$ 115,622	\$ 4,051
Net difference between projected and actual earnings on investments	\$ 253,335	\$ 0
Changes in proportionate share	\$ 440,288	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 77,496	\$ 0
Total (prior to post-MD contributions)	\$ 981,563	\$ 4,051
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 977,512

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 320,080
2 nd Fiscal Year	304,538
3 rd Fiscal Year	216,389
4 th Fiscal Year	126,214
5 th Fiscal Year	10,292
Thereafter	0
Total	\$ 977,512

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ (32,969)
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ (3,741)

Employer's Total Pension Expense/(Income) \$ (36,710)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 60,823	\$ 290,694
Differences between employer contributions and employer's proportionate share of system contributions	\$ 2,376	\$ 25,300
Total (prior to post-MD contributions)	\$ 63,199	\$ 315,994
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ (252,795)

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ (58,731)
2 nd Fiscal Year	(93,516)
3 rd Fiscal Year	(84,625)
4 th Fiscal Year	(15,923)
5 th Fiscal Year	0
Thereafter	0
Total	\$ (252,795)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00799181%
Employer's proportionate share at MD	0.00872301%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,382,392
Employer's proportionate share of system NPL/(A) at MD	\$ 1,903,661
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 2,826,779
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 1,129,583

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 434,248
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 161,208
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 38,985
Employer's Total Pension Expense/(Income)	\$ 634,441

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 83,784	\$ 0
Changes of assumptions	\$ 102,163	\$ 3,580
Net difference between projected and actual earnings on investments	\$ 223,846	\$ 0
Changes in proportionate share	\$ 361,263	\$ 26,941
Differences between employer contributions and employer's proportionate share of system contributions	\$ 69,132	\$ 0
Total (prior to post-MD contributions)	\$ 840,188	\$ 30,521
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 809,667

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 283,964
2 nd Fiscal Year	258,700
3 rd Fiscal Year	153,465
4 th Fiscal Year	104,021
5 th Fiscal Year	9,517
Thereafter	0
Total	\$ 809,667

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00594478%
Employer's proportionate share at MD	0.00415686%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 1,028,305
Employer's proportionate share of system NPL/(A) at MD	\$ 907,170
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 1,347,072
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 538,291
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 206,937
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 61,453
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 12,177
Employer's Total Pension Expense/(Income)	\$ 280,567

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 39,926	\$ 0
Changes of assumptions	\$ 48,685	\$ 1,706
Net difference between projected and actual earnings on investments	\$ 106,671	\$ 0
Changes in proportionate share	\$ 231,292	\$ 210,151
Differences between employer contributions and employer's proportionate share of system contributions	\$ 28,697	\$ 19,588
Total (prior to post-MD contributions)	\$ 455,271	\$ 231,445
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 223,826

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 113,085
2 nd Fiscal Year	93,253
3 rd Fiscal Year	35,438
4 th Fiscal Year	(4,947)
5 th Fiscal Year	(13,002)
Thereafter	0
Total	\$ 223,826

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00215835%

Employer's proportionate share at MD 0.00350342%

Employer's proportionate share of system NPL/(A) at prior MD \$ 373,343

Employer's proportionate share of system NPL/(A) at MD \$ 764,567

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,135,318

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 453,674

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 174,407

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 71,636
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 19,241

Employer's Total Pension Expense/(Income) \$ 265,284

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 33,650	\$ 0
Changes of assumptions	\$ 41,032	\$ 1,438
Net difference between projected and actual earnings on investments	\$ 89,903	\$ 0
Changes in proportionate share	\$ 252,635	\$ 54,139
Differences between employer contributions and employer's proportionate share of system contributions	\$ 38,014	\$ 0
Total (prior to post-MD contributions)	\$ 455,234	\$ 55,577
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 399,657

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 124,620
2 nd Fiscal Year	116,342
3 rd Fiscal Year	79,186
4 th Fiscal Year	67,452
5 th Fiscal Year	12,056
Thereafter	0
Total	\$ 399,657

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00269412%

Employer's proportionate share at MD 0.00190191%

Employer's proportionate share of system NPL/(A) at prior MD \$ 466,018

Employer's proportionate share of system NPL/(A) at MD \$ 415,062

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 616,333

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 246,287

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 94,681

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 36,175
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 3,598

Employer's Total Pension Expense/(Income) \$ 134,454

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 18,268	\$ 0
Changes of assumptions	\$ 22,275	\$ 780
Net difference between projected and actual earnings on investments	\$ 48,806	\$ 0
Changes in proportionate share	\$ 163,807	\$ 93,116
Differences between employer contributions and employer's proportionate share of system contributions	\$ 14,228	\$ 15,307
Total (prior to post-MD contributions)	\$ 267,384	\$ 109,203
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 158,181

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 59,771
2 nd Fiscal Year	64,007
3 rd Fiscal Year	40,511
4 th Fiscal Year	557
5 th Fiscal Year	(6,667)
Thereafter	0
Total	\$ 158,181

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
Discount rate 7.20%
Employer's proportionate share at prior MD 0.00082336%
Employer's proportionate share at MD 0.00231960%

Employer's proportionate share of system NPL/(A) at prior MD \$ 142,422
Employer's proportionate share of system NPL/(A) at MD \$ 506,217

- Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 751,690
- Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 300,376

Employer Pension Expense for Measurement Period

- Employer's proportionate share of collective system Pension Expense/(Income) \$ 115,474
- Net amortization of employer-specific deferred amounts from:
 - Changes in proportionate share (per paragraph 54 of GASB 68) \$ 59,558
 - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 11,740

Employer's Total Pension Expense/(Income) \$ 186,772

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 22,280	\$ 0
Changes of assumptions	\$ 27,167	\$ 952
Net difference between projected and actual earnings on investments	\$ 59,524	\$ 0
Changes in proportionate share	\$ 235,575	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 32,004	\$ 381
Total (prior to post-MD contributions)	\$ 376,550	\$ 1,333
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 375,217

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 95,688
2 nd Fiscal Year	103,523
3 rd Fiscal Year	96,576
4 th Fiscal Year	66,715
5 th Fiscal Year	12,715
Thereafter	0
Total	\$ 375,217

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00488324%

Employer's proportionate share at MD 0.01172144%

Employer's proportionate share of system NPL/(A) at prior MD \$ 844,684

Employer's proportionate share of system NPL/(A) at MD \$ 2,558,021

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 3,798,450

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 1,517,864

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 583,516

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 297,583
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 82,862

Employer's Total Pension Expense/(Income) \$ 963,961

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 112,584	\$ 0
Changes of assumptions	\$ 137,281	\$ 4,810
Net difference between projected and actual earnings on investments	\$ 300,790	\$ 0
Changes in proportionate share	\$ 1,157,877	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 285,296	\$ 0
Total (prior to post-MD contributions)	\$ 1,993,828	\$ 4,810
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 1,989,018

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 st Fiscal Year	\$ 503,692
2 nd Fiscal Year	543,286
3 rd Fiscal Year	518,002
4 th Fiscal Year	355,399
5 th Fiscal Year	68,639
Thereafter	0
Total	\$ 1,989,018

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

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, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00028902%

Employer's proportionate share at MD 0.00464312%

Employer's proportionate share of system NPL/(A) at prior MD \$ 49,994

Employer's proportionate share of system NPL/(A) at MD \$ 1,013,288

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 1,504,650

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 601,259

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 231,143

▪ Net amortization of employer-specific deferred amounts from:

○ Changes in proportionate share (per paragraph 54 of GASB 68) \$ 125,568

○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 26,383

Employer's Total Pension Expense/(Income) \$ 383,094

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 44,597	\$ 0
Changes of assumptions	\$ 54,380	\$ 1,905
Net difference between projected and actual earnings on investments	\$ 119,150	\$ 0
Changes in proportionate share	\$ 532,738	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 89,278	\$ 0
Total (prior to post-MD contributions)	\$ 840,143	\$ 1,905
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 838,238

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 200,772
2 nd Fiscal Year	216,456
3 rd Fiscal Year	210,467
4 th Fiscal Year	172,081
5 th Fiscal Year	38,461
Thereafter	0
Total	\$ 838,238

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4470: Oregon Family School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)]	June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD)	December 31, 2018
Discount rate	7.20%
Employer's proportionate share at prior MD	0.00000000%
Employer's proportionate share at MD	0.00122289%
Employer's proportionate share of system NPL/(A) at prior MD	\$ 0
Employer's proportionate share of system NPL/(A) at MD	\$ 266,877
▪ Sensitivity: NPL/(A) using discount rate 1.00% lower	\$ 396,290
▪ Sensitivity: NPL/(A) using discount rate 1.00% higher	\$ 158,358
<u>Employer Pension Expense for Measurement Period</u>	
▪ Employer's proportionate share of collective system Pension Expense/(Income)	\$ 60,878
▪ Net amortization of employer-specific deferred amounts from:	
○ Changes in proportionate share (per paragraph 54 of GASB 68)	\$ 33,428
○ Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68)	\$ 48,118
Employer's Total Pension Expense/(Income)	\$ 142,424

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 11,746	\$ 0
Changes of assumptions	\$ 14,322	\$ 502
Net difference between projected and actual earnings on investments	\$ 31,381	\$ 0
Changes in proportionate share	\$ 143,738	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 193,765	\$ 0
Total (prior to post-MD contributions)	\$ 394,952	\$ 502
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 394,450

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 94,404
2 nd Fiscal Year	98,535
3 rd Fiscal Year	97,338
4 th Fiscal Year	83,047
5 th Fiscal Year	21,125
Thereafter	0
Total	\$ 394,450

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4471: Wahtonka Community School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020

Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018

Discount rate 7.20%

Employer's proportionate share at prior MD 0.00000000%

Employer's proportionate share at MD 0.00043044%

Employer's proportionate share of system NPL/(A) at prior MD \$ 0

Employer's proportionate share of system NPL/(A) at MD \$ 93,937

▪ Sensitivity: NPL/(A) using discount rate 1.00% lower \$ 139,488

▪ Sensitivity: NPL/(A) using discount rate 1.00% higher \$ 55,740

Employer Pension Expense for Measurement Period

▪ Employer's proportionate share of collective system Pension Expense/(Income) \$ 21,428

▪ Net amortization of employer-specific deferred amounts from:

- Changes in proportionate share (per paragraph 54 of GASB 68) \$ 11,766
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 55 of GASB 68) \$ 24,007

Employer's Total Pension Expense/(Income) \$ 57,201

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 4,134	\$ 0
Changes of assumptions	\$ 5,041	\$ 177
Net difference between projected and actual earnings on investments	\$ 11,046	\$ 0
Changes in proportionate share	\$ 50,594	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 96,412	\$ 0
Total (prior to post-MD contributions)	\$ 167,227	\$ 177
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 167,050

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 40,299
2 nd Fiscal Year	41,753
3 rd Fiscal Year	41,332
4 th Fiscal Year	34,708
5 th Fiscal Year	8,959
Thereafter	0
Total	\$ 167,050

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4472: Valley Inquiry Charter School

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 1,259

Employer's Total Pension Expense/(Income) \$ 1,259

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 5,412	\$ 0
Total (prior to post-MD contributions)	\$ 5,412	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 5,412

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 1,259
2 nd Fiscal Year	1,259
3 rd Fiscal Year	1,259
4 th Fiscal Year	1,259
5 th Fiscal Year	376
Thereafter	0
Total	\$ 5,412

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4473: Willamette Connections Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 10,813

Employer's Total Pension Expense/(Income) \$ 10,813

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 46,495	\$ 0
Total (prior to post-MD contributions)	\$ 46,495	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 46,495

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,813
2 nd Fiscal Year	10,813
3 rd Fiscal Year	10,813
4 th Fiscal Year	10,813
5 th Fiscal Year	3,243
Thereafter	0
Total	\$ 46,495

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.

Oregon Public Employees Retirement System
Schedule of Pension Amounts under GASB 68
Employer #4479: Harmony Academy

Measurement Date [MD] of the Net Pension Liability/(Asset) [NPL/(A)] June 30, 2020
Actuarial Valuation Date (liability rolled forward to MD) December 31, 2018
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) \$ 10,154

Employer's Total Pension Expense/(Income) \$ 10,154

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 0	\$ 0
Changes of assumptions	\$ 0	\$ 0
Net difference between projected and actual earnings on investments	\$ 0	\$ 0
Changes in proportionate share	\$ 0	\$ 0
Differences between employer contributions and employer's proportionate share of system contributions	\$ 43,661	\$ 0
Total (prior to post-MD contributions)	\$ 43,661	\$ 0
Contributions subsequent to the MD	TBD	N/A
Net Deferred Outflow/(Inflow) of Resources		\$ 43,661

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Employer subsequent fiscal years	Deferred Outflow/(Inflow) of Resources (prior to post-measurement date contributions)
1 st Fiscal Year	\$ 10,154
2 nd Fiscal Year	10,154
3 rd Fiscal Year	10,154
4 th Fiscal Year	10,154
5 th Fiscal Year	3,045
Thereafter	0
Total	\$ 43,661

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021.