Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2013 to June 30, 2014	July 1, 2014 to June 30, 2015
Service cost	$1,020,290,422	$960,953,626
Interest on total pension liability	4,819,493,653	4,779,522,441
Effect of plan changes	(2,423,635,830)	5,353,507,355
Administrative expenses	31,247,350	35,739,837
Member contributions	(15,319,270)	(13,785,439)
Expected investment return net of investment expenses	(4,419,399,233)	(4,960,529,865)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	0	70,365,604
Recognition of assumption changes or inputs	0	0
Recognition of investment (gains) or losses	(1,093,460,281)	(574,250,182)
Pension Expense	($2,080,783,189)	$5,651,523,377

As of June 30, 2015, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	$0	$309,608,659
Changes of assumptions	0	0
Net difference between projected and actual earnings	1,203,540,450	0
Total	$1,203,540,450	$309,608,659

Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2015 Expense	Balance of Deferred (Inflows) 06/30/2015	Balance of Deferred Outflows 06/30/2015	Amount Recognized in 06/30/2016 Expense	Amount Recognized in 06/30/2017 Expense	Amount Recognized in 06/30/2018 Expense	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized Thereafter in Expense
Investment	$2,596,050,493	2014-2015	5	519,210,099	0	2,076,840,394	519,210,099	519,210,099	519,210,099	519,210,097	0	0
(gains) or losses	($5,467,301,406)	2013-2014	5	(1,093,460,281)	(3,280,380,844)	0	(1,093,460,281)	(1,093,460,281)	(1,093,460,282)	0	0	0
Economic/demographic	$379,974,263	2014-2015	5.4	70,365,604	0	309,608,659	70,365,604	70,365,604	70,365,604	70,365,604	28,146,243	0
(gains) or losses	$0	2013-2014	5.6	0	0	0	0	0	0	0	0	0
Assumption	$0	2014-2015	5.4	0	0	0	0	0	0	0	0	0
changes or inputs	$0	2013-2014	5.6	0	0	0	0	0	0	0	0	0

* Investment (gains)/losses are recognized in pension expense over a period of five years; economic/demographic (gains)/losses and assumption changes or inputs are recognized over the average remaining service life for all active and inactive members.

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
1000	State Agencies	23.72796136%	25.46977306%	(537,845,185)	1,462,337,169
2000	Lake County	0.04639831%	0.04520887%	(1,051,717)	2,595,650
2001	Clackamas County	1.87225159%	1.90745838%	(42,438,602)	109,515,985
2002	Curry County	0.09453471%	0.09499884%	(2,142,832)	5,454,322
2003	Douglas County	0.69347509%	0.68282395%	(15,719,102)	39,204,073
2004	Harney County	0.04562247%	0.04837080%	(1,034,131)	2,777,191
2005	Jackson County	0.64729583%	0.62594662%	(14,672,350)	35,938,483
2006	Jefferson County	0.06944483%	0.06579371%	(1,574,116)	3,777,520
2007	Klamath County	0.02218690%	0.02249822%	(502,914)	1,291,727
2008	Lane County	1.10305675%	1.10813039%	(25,003,149)	63,622,878
2009	Marion County	0.78885591%	0.80728556%	(17,881,113)	46,349,988
2011	Washington County	1.79762875%	1.80368766%	(40,747,115)	103,558,029
2012	Grant County	0.00344736%	0.00691407%	(78,142)	396,969
2013	Umatilla County	0.13520769%	0.13243633%	(3,064,773)	7,603,781
2014	Linn County	0.54192562%	0.54201376%	(12,283,908)	31,119,510
2015	Yamhill County	0.20067701%	0.20395487%	(4,548,775)	11,709,990
2016	Sherman County	0.03337766%	0.03235358%	(756,576)	1,857,568
2017	Columbia County	0.09418482%	0.08448485%	(2,134,901)	4,850,665
2018	Coos County	0.21189386%	0.21116494%	(4,803,029)	12,123,953
2020	Wasco County	0.09664647%	0.07752839%	(2,190,700)	4,451,263
2021	Baker County	0.06563174%	0.06584090%	(1,487,684)	3,780,230
2022	Gilliam County	0.02693824%	0.02824631%	(610,613)	1,621,751
2023	Morrow County Rural School District Board	0.00001131%	0.00001150%	(256)	660
2027	Deschutes County	0.61383741%	0.64415108%	(13,913,943)	36,983,685
2028	Union County	0.00000000%	0.00000000%	-	-
2035	Hood River County	0.04055912%	0.04592826%	(919,360)	2,636,953
2036	Clatsop County	0.13076724%	0.12629499%	(2,964,120)	7,251,178
2037	Polk County	0.22053790%	0.21117493%	(4,998,965)	12,124,527
2038	Multnomah County	3.41790604%	3.59015899%	(77,474,178)	206,127,590
2039	Malheur County	0.07839934%	0.07045832%	(1,777,089)	4,045,337
2040	Benton County	0.22694033%	0.23454908%	(5,144,090)	13,466,545
2042	Josephine County	0.22210365%	0.19958012%	(5,034,456)	11,458,815
2043	Lincoln County	0.03956045%	0.05103147%	(896,723)	2,929,952
2044	Crook County	0.01411437%	0.01403992%	(319,932)	806,097
2050	Wallowa County	0.00024142%	0.00130271%	(5,472)	74,795
2052	Tillamook County	0.00012680%	0.00012624%	(2,874)	7,248
2099	State Judiciary	0.19802590%	0.16260455%	(4,488,682)	9,335,877
2100	City of Roseburg	0.16626276%	0.16631823%	(3,768,702)	9,549,097
2101	City of Salem	1.02590270%	1.00664356%	(23,254,287)	57,796,051
2102	City of Medford	0.39784064%	0.41158330%	(9,017,912)	23,630,896
2103	City of Albany	0.37054571%	0.38561728%	(8,399,214)	22,140,067
2104	City of Ashland	0.24258093%	0.25969373%	(5,498,618)	14,910,215
2105	City of Astoria	0.08573594%	0.08783575%	(1,943,389)	5,043,056
2106	City of Beaverton	0.48475418%	0.52285252%	(10,987,994)	30,019,375
2107	City of Bend	0.37690343%	0.37689702%	(8,543,325)	21,639,397
2109	City of Canby	0.07026762%	0.07481877%	(1,592,766)	4,295,691
2110	City of Coquille	0.02024327%	0.02305526%	(458,857)	1,323,709
2111	City of Eugene	1.34576853%	1.31359749%	(30,504,733)	75,419,692
2112	City Of Forest Grove	0.00009876%	0.00010017%	(2,239)	5,751
2113	City of Grants Pass	0.21279790%	0.20798439%	(4,823,521)	11,941,343
2114	City of Gresham	0.45640345%	0.51781649%	(10,345,364)	29,730,233
2115	City of Hillsboro	0.63648301%	0.62322943%	(14,427,254)	35,782,477
2117	City of McMinnville	0.25134575%	0.25803964%	(5,697,291)	14,815,246
2118	City of Ontario	0.08950110%	0.08706674%	(2,028,735)	4,998,903
2119	City of Oregon City	0.13057792%	0.14044880%	(2,959,829)	8,063,814
2120	City of Lake Oswego	0.40721951%	0.40130413%	(9,230,504)	23,040,721
2121	City of Portland	3.62934176%	3.78054215%	(82,266,823)	217,058,365
2122	City of Redmond	0.10319088%	0.10897174%	(2,339,043)	6,256,570
2123	City of St Helens	0.06608160%	0.06438912%	(1,497,881)	3,696,876
2125	City of Vernonia	0.00730656%	0.00582762%	(165,619)	334,591
2126	City of West Linn	0.12328639%	0.10656086%	(2,794,551)	6,118,151
2127	City of Cottage Grove	0.05426189%	0.05819669%	(1,229,962)	3,341,340
2128	City of Tillamook	0.02199188%	0.02590304%	(498,493)	1,487,213
2129	City of Sweet Home	0.00000000%	0.00000000%	-	-
2131	City of Drain	0.00648214%	0.00748798%	(146,932)	429,919
2132	Eugene Water & Electric Board	0.86138989%	0.79250462%	(19,525,251)	45,501,346
2138	City of Hood River	0.05825443%	0.05344247%	(1,320,462)	3,068,379
2139	City of Reedsport	0.00563799%	0.00806986%	(127,797)	463,328
2140	City of Lebanon	0.06443958%	0.06818513%	(1,460,661)	3,914,823
2142	City of Sherwood	0.08260155%	0.09025254%	(1,872,341)	5,181,815
2143	City of Oakland	0.00279710%	0.00230138%	(63,402)	132,133
2145	City of Vale	0.00552095%	0.00539017%	(125,144)	309,475
2146	City of Prineville	0.05038942%	0.05119102%	(1,142,184)	2,939,113
2147	City of Wheeler	0.00176335%	0.00185667%	(39,970)	106,600
2148	City of Klamath Falls	0.07740436%	0.09065128%	(1,754,536)	5,204,708

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2149	City of Canyonville	0.00560468%	0.00417704%	(127,042)	239,823
2150	City of Bandon	0.03130510%	0.03112463%	(709,597)	1,787,009
2152	City of Coos Bay	0.09512484%	0.10959619%	(2,156,209)	6,292,423
2154	City of Pendleton	0.10082423%	0.09979010%	(2,285,398)	5,729,410
2155	City of Corvallis	0.33027485%	0.32607347%	(7,486,389)	18,721,382
2157	City of Monmouth	0.03782742%	0.04133209%	(857,440)	2,373,066
2158	City of Milton-Freewater	0.06234782%	0.05877367%	(1,413,247)	3,374,468
2159	City of Baker City	0.05671163%	0.05454563%	(1,285,491)	3,131,716
2160	City of Hermiston	0.07543283%	0.08383593%	(1,709,847)	4,813,407
2161	City of Pilot Rock	0.00569476%	0.00516264%	(129,084)	296,411
2162	City of Clatskanie	0.01319995%	0.01712382%	(299,205)	983,158
2163	City of Milwaukie	0.10109889%	0.09405887%	(2,291,623)	5,400,354
2165	City of Cornelius	0.02828721%	0.02968924%	(641,190)	1,704,596
2166	City of Nyssa	0.01041583%	0.01164208%	(236,097)	668,426
2167	City of Athena	0.00148290%	0.00142665%	(33,613)	81,911
2168	City of Oakridge	0.01503867%	0.01585344%	(340,884)	910,219
2170	City of Madras	0.02674091%	0.02722843%	(606,140)	1,563,310
2172	City of Sandy	0.04860486%	0.05014105%	(1,101,733)	2,878,829
2174	City of Mt Angel	0.00653103%	0.00708359%	(148,040)	406,702
2175	City of Umatilla	0.01064620%	0.01479930%	(241,319)	849,696
2176	City of Scappoose	0.03476529%	0.02557334%	(788,030)	1,468,283
2177	City of Condon	0.00413454%	0.00296844%	(93,718)	170,432
2178	City of Boardman	0.02095429%	0.01840782%	(474,974)	1,056,878
2179	City of Estacada	0.01066465%	0.01118534%	(241,737)	642,202
2180	City of Enterprise	0.01273087%	0.01115338%	(288,572)	640,367
2181	City of Central Point	0.05829042%	0.06453700%	(1,321,278)	3,705,367
2182	City of Cascade Locks	0.01017141%	0.00847096%	(230,557)	486,357
2183	City of Myrtle Point	0.00869233%	0.01226915%	(197,030)	704,429
2184	City of Port Orford	0.00614135%	0.00610382%	(139,207)	350,448
2185	City of Wood Village	0.01056940%	0.01014448%	(239,578)	582,441
2186	City of Chiloquin	0.00072426%	0.00066764%	(16,417)	38,332
2187	City of Philomath	0.01790900%	0.01656253%	(405,946)	950,931
2188	City of Talent	0.01080582%	0.01247177%	(244,937)	716,062
2189	City of Willamina	0.00000000%	0.00000000%	-	-
2191	City of Huntington	0.00119030%	0.00130229%	(26,981)	74,770
2192	City of North Plains	0.00760603%	0.00957183%	(172,407)	549,563
2193	City of Heppner	0.00000000%	0.00000000%	-	-
2194	City of Cave Junction	0.00628906%	0.00654549%	(142,555)	375,807
2195	City of Metolius	0.00000000%	0.00000000%	-	-
2196	City of Hubbard	0.01299760%	0.01181175%	(294,619)	678,167
2197	City of Myrtle Creek	0.01166352%	0.01228900%	(264,379)	705,568
2198	City of Carlton	0.00175147%	0.00272746%	(39,701)	156,596
2199	City of Junction City	0.03547177%	0.03433174%	(804,044)	1,971,144
2200	City of Wallowa	0.00102867%	0.00140747%	(23,317)	80,809
2201	City of Coburg	0.00517355%	0.00467319%	(117,270)	268,309
2202	City of Dallas	0.06455806%	0.06208413%	(1,463,347)	3,564,536
2203	City of Rockaway Beach	0.00734632%	0.00917517%	(166,520)	526,789
2204	City of Burns	0.00691384%	0.00748026%	(156,717)	429,476
2205	City of Elgin	0.00000000%	0.00000000%	-	-
2206	City of Weston	0.00149729%	0.00126791%	(33,939)	72,797
2207	City of Mill City	0.00342254%	0.00339084%	(77,579)	194,684
2208	City of Fairview	0.03304161%	0.03230768%	(748,959)	1,854,933
2209	City of Monroe	0.00000000%	0.00000000%	-	-
2210	City of Helix	0.00021283%	0.00019321%	(4,824)	11,093
2211	City of Jefferson	0.00000000%	0.00000000%	-	-
2212	Town of Lakeview	0.00812214%	0.00860316%	(184,106)	493,947
2213	City of Stanfield	0.00000000%	0.00000000%	-	-
2214	City of Yamhill	0.00445346%	0.00338041%	(100,947)	194,085
2215	City of Powers	0.00000000%	0.00000000%	-	-
2216	City of Brookings	0.03790856%	0.03862112%	(859,279)	2,217,417
2217	City of Sutherlin	0.01700708%	0.02073425%	(385,502)	1,190,449
2218	City of Prairie City	0.00081225%	0.00143460%	(18,411)	82,367
2219	City of Sheridan	0.00904564%	0.00796715%	(205,039)	457,431
2220	City of Garibaldi	0.00309563%	0.00468464%	(70,169)	268,967
2221	City of Sisters	0.00863735%	0.00830268%	(195,784)	476,695
2222	City of Jacksonville	0.01134574%	0.00961897%	(257,176)	552,269
2223	City of Cannon Beach	0.02011880%	0.02312559%	(456,036)	1,327,747
2224	City of Falls City	0.00197191%	0.00208999%	(44,698)	119,996
2225	City of Echo	0.00238246%	0.00296604%	(54,004)	170,294
2226	City of Hines	0.00474792%	0.00551292%	(107,622)	316,522
2227	Town Of Bonanza	0.00000000%	0.00000000%	-	-
2228	City of Turner	0.00518178%	0.00488368%	(117,456)	280,395
2229	City of John Day	0.00767280%	0.00672538%	(173,920)	386,135
2231	City of Banks	0.00146179%	0.00253233%	(33,135)	145,393
2232	City of Joseph	0.00228182%	0.00208107%	(51,722)	119,484

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2233	City of Lafayette	0.00518184%	0.00585443%	(117,458)	336,130
2234	City of Aumsville	0.00894304%	0.00508044%	(202,713)	291,691
2235	City of Amity	0.00439396%	0.00466380%	(99,599)	267,770
2236	City of Creswell	0.00876907%	0.00657843%	(198,770)	377,698
2237	City of Troutdale	0.05403246%	0.05837832%	(1,224,762)	3,351,769
2238	City of Warrenton	0.03043630%	0.03518114%	(689,904)	2,019,912
2240	City of Wilsonville	0.11398347%	0.12604368%	(2,583,680)	7,236,749
2241	City of Bay City	0.00335525%	0.00303165%	(76,054)	174,061
2242	City of Gaston	0.00000000%	0.00000000%	-	-
2243	City Of Brownsville	0.00751735%	0.00760048%	(170,397)	436,379
2244	City of Lakeside	0.00096887%	0.00283931%	(21,962)	163,018
2245	City of Dundee	0.00688919%	0.00647929%	(156,158)	372,006
2246	City of Merrill	0.00003865%	0.00007140%	(876)	4,099
2247	City of Malin	0.00188479%	0.00129531%	(42,723)	74,370
2248	City of Fossil	0.00099520%	0.00095118%	(22,558)	54,612
2249	City of Phoenix	0.00797391%	0.00850322%	(180,746)	488,209
2250	City of Gold Beach	0.00701402%	0.00697261%	(158,988)	400,330
2251	City of Rogue River	0.01076112%	0.01040123%	(243,924)	597,183
2252	City of Dayton	0.00142788%	0.00269201%	(32,366)	154,561
2253	Town of Butte Falls	0.00044831%	0.00053188%	(10,162)	30,538
2254	City of Shady Cove	0.00079552%	0.00000000%	(18,032)	-
2255	Town of Canyon City	0.00197814%	0.00122143%	(44,839)	70,128
2256	City of Jordan Valley	0.00000000%	0.00000000%	-	-
2257	City of Culver	0.00174466%	0.00187328%	(39,546)	107,554
2258	City of Adair Village	0.00395830%	0.00270964%	(89,723)	155,573
2259	Town Of Hammond	0.00000000%	0.00000000%	-	-
2260	City of Riddle	0.00332184%	0.00342794%	(75,297)	196,814
2261	City of Waldport	0.00335815%	0.00286248%	(76,120)	164,348
2262	City of Dufur	0.00145623%	0.00135913%	(33,009)	78,034
2263	City of La Grande	0.02846254%	0.03038888%	(645,165)	1,744,766
2264	City of Gervais	0.00587575%	0.00435108%	(133,186)	249,816
2265	City of Westfir	0.00021708%	0.00022993%	(4,921)	13,201
2266	City of Irrigon	0.00533428%	0.00538263%	(120,913)	309,042
2267	City of Independence	0.02677427%	0.02869354%	(606,896)	1,647,429
2268	City of Harrisburg	0.00955061%	0.00896029%	(216,485)	514,452
2269	City of Durham	0.00119020%	0.00045989%	(26,978)	26,404
2270	City of Lyons	0.00139714%	0.00135802%	(31,669)	77,970
2271	City of Columbia City	0.00698729%	0.00814524%	(158,382)	467,656
2272	City of Aurora	0.00206139%	0.00000000%	(46,726)	-
2273	City of Silverton	0.03608146%	0.03743192%	(817,864)	2,149,139
2274	City of Gold Hill	0.00120003%	0.00098034%	(27,201)	56,286
2275	City of Toledo	0.01688662%	0.01780536%	(382,771)	1,022,288
2276	City of Newport	0.02500643%	0.02885827%	(566,824)	1,656,886
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	-	-
2278	City of Springfield	0.28013070%	0.30886463%	(6,349,764)	17,733,343
2279	City of Keizer	0.05820617%	0.05893592%	(1,319,368)	3,383,783
2280	City of Winston	0.00974349%	0.01204939%	(220,857)	691,811
2281	City of Manzanita	0.00814678%	0.00860796%	(184,664)	494,223
2282	City of Eagle Point	0.01146021%	0.01111760%	(259,770)	638,313
2283	City of Maupin	0.00155922%	0.00134591%	(35,343)	77,275
2284	City of Halsey	0.00179450%	0.00064549%	(40,676)	37,061
2285	City of Veneta	0.00862998%	0.01061507%	(195,617)	609,460
2286	City of Millersburg	0.00266861%	0.00316786%	(60,490)	181,881
2287	City of King City	0.00404743%	0.00460559%	(91,744)	264,428
2288	City of Tualatin	0.15665389%	0.15443816%	(3,550,897)	8,867,007
2289	City Of St Paul	0.00000000%	0.00000000%	-	-
2290	City of Molalla	0.01495015%	0.01656831%	(338,877)	951,263
2291	City of Florence	0.02378761%	0.02730409%	(539,197)	1,567,654
2292	City of North Bend	0.05099691%	0.04873726%	(1,155,954)	2,798,231
2293	City of Lowell	0.00252592%	0.00263813%	(57,255)	151,467
2294	City of Depoe Bay	0.00905221%	0.00854478%	(205,188)	490,595
2295	City of Tigard	0.07402207%	0.08148800%	(1,677,869)	4,678,602
2296	City of Happy Valley	0.02631811%	0.03043509%	(596,556)	1,747,419
2297	City of Rainier	0.01004825%	0.00722012%	(227,765)	414,540
2298	City of Lincoln City	0.07669903%	0.08575513%	(1,738,548)	4,923,598
2299	City of Dunes City	0.00050340%	0.00054495%	(11,411)	31,288
2300	City of Yachats	0.00601478%	0.00614149%	(136,338)	352,611
2301	City of Moro	0.00063256%	0.00080189%	(14,338)	46,040
2302	City of Mt. Vernon	0.00115620%	0.00132294%	(26,208)	75,956
2303	City of Woodburn	0.11448842%	0.12238480%	(2,595,126)	7,026,676
2304	City of Gladstone	0.03075728%	0.03322664%	(697,180)	1,907,695
2305	City of Elkton	0.00085116%	0.00083083%	(19,293)	47,702
2306	City of Imbler	0.00000000%	0.00000000%	-	-
2307	City of Yoncalla	0.00175909%	0.00219088%	(39,874)	125,789
2308	City of North Powder	0.00061942%	0.00074466%	(14,040)	42,754

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2309	City of Gearhart	0.00558717%	0.00532184%	(126,645)	305,551
2501	Port of The Dalles	0.00008001%	0.00093655%	(1,814)	53,772
2504	Oak Lodge Water District	0.01512767%	0.01502220%	(342,901)	862,494
2507	Port of Astoria	0.01230561%	0.01084981%	(278,933)	622,938
2508	Multnomah Drainage	0.01185428%	0.01363832%	(268,703)	783,039
2510	Horsefly Irrigation District	0.00069017%	0.00019759%	(15,644)	11,345
2511	Grants Pass Irrigation District	0.00679498%	0.00646905%	(154,023)	371,418
2512	Port of Portland	0.63602200%	0.62764567%	(14,416,804)	36,036,033
2513	Port of Coos Bay	0.01724498%	0.01702297%	(390,894)	977,367
2515	Klamath County Fire District 1	0.12202628%	0.10882026%	(2,765,988)	6,247,873
2518	Clackamas County Housing Authority	0.02879496%	0.03017175%	(652,700)	1,732,299
2519	Portland Housing Authority	0.16124152%	0.15526214%	(3,654,885)	8,914,316
2521	League of Oregon Cities	0.06710927%	0.06663749%	(1,521,176)	3,825,966
2522	Lane Council of Governments	0.12681025%	0.11157868%	(2,874,427)	6,406,247
2524	Oak Lodge Sanitary District	0.02411444%	0.02310549%	(546,606)	1,326,593
2526	Clatskanie PUD	0.04943420%	0.04261951%	(1,120,532)	2,446,983
2527	Deschutes Valley Water District	0.02800109%	0.02798554%	(634,705)	1,606,779
2528	Columbia River Fire & Rescue	0.04542110%	0.04896749%	(1,029,567)	2,811,449
2529	East Fork Irrigation District	0.00144364%	0.00149392%	(32,723)	85,773
2530	River Road Water District	0.00472631%	0.00465665%	(107,132)	267,360
2531	Oregon School Boards Association	0.03687190%	0.04037337%	(835,781)	2,318,021
2533	Owyhee Irrigation District	0.02788834%	0.02570156%	(632,149)	1,475,645
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	-	-
2536	Valley View Cemetery	0.00000000%	0.00000000%	-	-
2538	Clackamas Vector Control	0.00415568%	0.00428606%	(94,197)	246,082
2540	West Extension Irrigation District	0.00316649%	0.00332155%	(71,775)	190,706
2541	Jackson County Vector Control District	0.00175231%	0.00276565%	(39,720)	158,789
2542	Rainbow Water District	0.00678934%	0.00710244%	(153,895)	407,784
2544	Santa Clara Rural Fire Protection District	0.00198670%	0.00379998%	(45,033)	218,174
2545	Council of Governments	0.07545286%	0.08449821%	(1,710,301)	4,851,432
2547	Metzger Water District	0.00000000%	0.00000000%	-	-
2549	Rogue River Fire District	0.00883263%	0.01142664%	(200,211)	656,056
2550	Nyssa Road Assessment District 2	0.00562195%	0.00515301%	(127,434)	295,858
2551	Sandy Fire Department	0.01643568%	0.01208434%	(372,550)	693,818
2552	Winston-Dillard Fire District	0.01659112%	0.01717103%	(376,073)	985,868
2553	Tangent Rural Fire Protection District	0.00255921%	0.00272388%	(58,010)	156,391
2555	Monroe Fire Department	0.00060217%	0.00067474%	(13,649)	38,740
2556	Jackson County Fire District 5	0.04615906%	0.04480271%	(1,046,294)	2,572,330
2557	Estacada Fire Department	0.00097600%	0.00499571%	(22,123)	286,827
2558	Boring Fire Department	0.02278459%	0.02446126%	(516,462)	1,404,434
2559	Keizer Fire Department	0.02654721%	0.03148309%	(601,750)	1,807,589
2561	Jefferson Rural Fire Protection District	0.00271765%	0.00349983%	(61,601)	200,941
2562	Odell Rural Fire Protection District	0.00176523%	0.00199224%	(40,013)	114,384
2563	Central Oregon Irrigation District	0.02040045%	0.02103975%	(462,420)	1,207,989
2564	Illinois Valley Fire District	0.00033206%	0.00307092%	(7,527)	176,316
2567	Charleston Rural Fire Protection District	0.00253004%	0.00250294%	(57,349)	143,705
2568	Molalla Rural Fire Protection District 73	0.01049155%	0.00963696%	(237,814)	553,302
2569	Central Oregon Intergovernmental Council	0.03989365%	0.03566284%	(904,275)	2,047,568
2570	Port of St Helens	0.00408633%	0.00389632%	(92,625)	223,706
2571	Crystal Springs Water District	0.00467256%	0.00258236%	(105,914)	148,265
2572	Local Government Personnel Institute	0.00685502%	0.00775784%	(155,384)	445,413
2573	Goshen Fire District	0.00314382%	0.00210483%	(71,261)	120,848
2575	Jefferson County Rural Fire Protection District 1	0.00392278%	0.00446510%	(88,918)	256,362
2576	Depoe Bay Rural Fire Protection District	0.00522630%	0.00541884%	(118,465)	311,121
2578	Washington County Fire District 2	0.02434836%	0.02393982%	(551,908)	1,374,496
2579	La Pine Rural Fire Protection District	0.02632493%	0.02650077%	(596,711)	1,521,531
2580	Marion County Fire District 1	0.07111540%	0.06730373%	(1,611,983)	3,864,218
2581	Port of Umatilla	0.00258839%	0.00366864%	(58,671)	210,634
2582	Talent Irrigation District	0.00871471%	0.00864938%	(197,538)	496,601
2585	Rogue River Valley Irrigation District	0.00410566%	0.00352284%	(93,064)	202,262
2587	Tualatin Valley Irrigation District	0.00256634%	0.00312585%	(58,172)	179,469
2588	Clatskanie Rural Fire Protection District	0.00564739%	0.00781955%	(128,010)	448,956
2589	West Slope Water District	0.00741908%	0.00786284%	(168,169)	451,442
2590	Redmond Fire & Rescue	0.05156029%	0.05922300%	(1,168,725)	3,400,266
2592	Medford Irrigation District	0.00530298%	0.00530186%	(120,203)	304,404
2594	Metro	0.51394738%	0.55014352%	(11,649,721)	31,586,277
2595	Canby Fire District	0.03014085%	0.03107668%	(683,207)	1,784,256
2596	Bend Parks & Recreation	0.05032451%	0.05433014%	(1,140,713)	3,119,344
2597	Mapleton Water District	0.00056486%	0.00047279%	(12,804)	27,145
2598	Marion County Housing Authority	0.00203921%	0.00000000%	(46,223)	-
2599	South Suburban Sanitary District	0.01021934%	0.00964187%	(231,643)	553,584
2600	Winston-Dillard Water District	0.00481407%	0.00544897%	(109,121)	312,851
2601	Baker Valley Irrigation District	0.00004342%	0.00019389%	(984)	11,132
2602	Aumsville Rural Fire Protection District	0.00205823%	0.00285061%	(46,654)	163,667
2603	Corbett Water District	0.00267112%	0.00289225%	(60,547)	166,057

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2604	Netarts-Oceanside Sanitary District	0.00216711%	0.00272719%	(49,122)	156,581
2605	Scio Fire District	0.00000000%	0.00000000%	-	-
2606	West Valley Housing Authority	0.01214081%	0.01250723%	(275,198)	718,098
2607	Hoodland Fire District 74	0.01390582%	0.01447453%	(315,205)	831,050
2608	Gaston Rural Fire Protection District	0.00126589%	0.00141934%	(28,694)	81,491
2610	Turner Fire District	0.00199672%	0.00242845%	(45,260)	139,429
2612	Community Services Consortium	0.05495502%	0.05148342%	(1,245,674)	2,955,901
2613	Polk Soil & Water Conservation District	0.00232346%	0.00165825%	(52,666)	95,208
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	-	-
2615	Humanities Council	0.00121498%	0.00118500%	(27,540)	68,036
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	-	-
2617	Clean Water Services	0.25658001%	0.26132208%	(5,815,937)	15,003,706
2618	Estacada Cemetery District	0.00000000%	0.00000000%	-	-
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	-	-
2620	Jackson County Fire District 4	0.00617387%	0.00531728%	(139,944)	305,290
2623	Evans Valley Fire District 6	0.00000000%	0.00000000%	-	-
2624	Klamath Vector Control	0.00214570%	0.00216355%	(48,637)	124,219
2625	Port of Newport	0.00752689%	0.00284764%	(170,613)	163,496
2626	Tillamook Peoples Utility District	0.10368462%	0.10175680%	(2,350,235)	5,842,327
2628	McKenzie Fire And Rescue	0.00360272%	0.00422463%	(81,663)	242,555
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	-	-
2630	Sheridan Fire District	0.00434760%	0.00456434%	(98,548)	262,060
2631	Arch Cape Water-Sanitary District	0.00146122%	0.00155776%	(33,122)	89,438
2632	Umpqua Regional Council of Governments	0.00000000%	0.00046613%	-	26,763
2633	Port of Cascade Locks	0.00261933%	0.00258789%	(59,373)	148,583
2637	Northeast Oregon Housing Authority	0.00824117%	0.00942945%	(186,804)	541,388
2638	North Douglas County Fire and EMS	0.00297217%	0.00320945%	(67,371)	184,269
2641	Suburban East Salem Water District	0.00593008%	0.00451342%	(134,418)	259,136
2642	Dexter Rural Fire Protection District	0.00096336%	0.00093945%	(21,837)	53,938
2643	Sweet Home Cemetery	0.00125860%	0.00129426%	(28,529)	74,309
2644	Lakeside Water District	0.00165020%	0.00154510%	(37,405)	88,711
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00133364%	0.00124294%	(30,230)	71,363
2646	Keno Rural Fire Protection District	0.00109651%	0.00115071%	(24,855)	66,068
2647	Crooked River Ranch Rural Fire Protection District	0.00535385%	0.00514609%	(121,357)	295,461
2648	Black Butte Ranch Rural Fire Protection District	0.00734794%	0.00888378%	(166,557)	510,059
2649	Colton Fire Department	0.00114719%	0.00120025%	(26,004)	68,912
2650	Pleasant Hill Fire Department	0.00061155%	0.00072726%	(13,862)	41,755
2651	Imbler Rural Fire Protection District	0.00041121%	0.00042810%	(9,321)	24,579
2652	The Oregon Consortium	0.00313645%	0.00423129%	(71,094)	242,938
2653	Umatilla Fire Department	0.00235478%	0.00203642%	(53,376)	116,920
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	-	-
2655	North Bay Rural Fire Protection District	0.00087544%	0.00088961%	(19,844)	51,077
2657	Mid-Willamette Valley Senior Service Agency	0.08470715%	0.08815236%	(1,920,069)	5,061,234
2658	Salem Metropolitan Communication Agency	0.00171015%	0.00173494%	(38,764)	99,611
2659	Silverton Fire District	0.00603659%	0.00641459%	(136,832)	368,291
2660	Tualatin Valley Fire & Rescue	0.59075779%	0.59629138%	(13,390,794)	34,235,839
2661	Lincoln County 911	0.00000000%	0.00000000%	-	-
2662	East Central Oregon Association of Counties	0.00025313%	0.00023527%	(5,738)	13,508
2663	Metropolitan Area Communications Commission	0.01251287%	0.01308630%	(283,631)	751,345
2664	Applegate Valley Rural Fire Protection District 9	0.00434938%	0.00491170%	(98,588)	282,003
2665	N NE Community Mental Health Center	0.00150688%	0.00146695%	(34,157)	84,224
2666	Central City Concern	0.00000000%	0.00000000%	-	-
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	-	-
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	-	-
2669	Roseburg Urban Sanitary Authority	0.01090903%	0.01182989%	(247,277)	679,209
2670	Mt Hood Community Mental Health Ctr	0.00318192%	0.00318385%	(72,125)	182,800
2671	Columbia 911 Communications District	0.01562757%	0.01722209%	(354,232)	988,800
2672	Rockwood Water PUD	0.02208516%	0.01971713%	(500,608)	1,132,051
2673	Port Orford Library	0.00009866%	0.00000000%	(2,236)	-
2674	Nestucca Rural Fire District	0.00178768%	0.00274205%	(40,522)	157,434
2675	Salmon Harbor-Douglas County	0.00140015%	0.00224173%	(31,737)	128,708
2676	Woodburn Fire District	0.01978177%	0.02204297%	(448,396)	1,265,589
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	-	-
2678	Central Oregon Regional Housing Authority	0.00149465%	0.00373127%	(33,879)	214,229
2679	Columbia River Public Utility District	0.04416361%	0.04182593%	(1,001,063)	2,401,420
2681	Cloverdale Rural Fire Protection District	0.00133248%	0.00215576%	(30,204)	123,772
2684	Parkdale Fire District	0.00182065%	0.00185100%	(41,269)	106,274
2685	Oregon Community College Association	0.00024374%	0.00026216%	(5,525)	15,052
2686	Weston Cemetery	0.00036730%	0.00034276%	(8,326)	19,679
2687	Columbia Drainage Vector Control District	0.00199791%	0.00251674%	(45,287)	144,498
2688	Polk County Fire District 1	0.01469463%	0.01411661%	(333,085)	810,500
2689	Redmond Area Park & Recreation District	0.00390988%	0.00319616%	(88,626)	183,506
2692	Siuslaw Public Library	0.00474941%	0.00381818%	(107,656)	219,219
2694	Philomath Fire Department	0.00640733%	0.00597939%	(145,236)	343,304
2695	Washington County Consolidated Communications Agency	0.09330689%	0.09080452%	(2,115,001)	5,213,506

Exhibit C

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June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2696	Stayton Fire District	0.00767191%	0.00798419%	(173,900)	458,409
2697	Oregon Museum Park	0.00000000%	0.00000000%	-	-
2698	Halsey Shedd Rural Fire Protection District	0.00046886%	0.00047977%	(10,628)	27,546
2699	Chetco Library Board	0.00357512%	0.00311493%	(81,038)	178,843
2700	Lowell Rural Fire Protection District	0.00000000%	0.00000000%	-	-
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01882597%	0.01645205%	(426,731)	944,588
2702	Banks Fire District 13	0.00206788%	0.00205766%	(46,873)	118,140
2703	Westport Sewer District	0.00000000%	0.00000000%	-	-
2704	Clatsop County 4-H District	0.00255969%	0.00000000%	(58,021)	-
2705	Lebanon Fire District	0.04357164%	0.04615875%	(987,645)	2,650,187
2706	Stanfield Fire District	0.00113826%	0.00109304%	(25,801)	62,756
2707	Clatskanie Library	0.00110607%	0.00118119%	(25,071)	67,818
2708	Milton-Freewater Cemetery District 3	0.00093717%	0.00092029%	(21,243)	52,838
2709	Scappoose Public Library	0.00109613%	0.00112059%	(24,846)	64,338
2710	Klamath County Emergency Communications District	0.00950377%	0.00874915%	(215,423)	502,329
2712	Jefferson County EMS	0.00452036%	0.00360917%	(102,464)	207,219
2713	Port of Tillamook Bay	0.01004544%	0.00715800%	(227,701)	410,974
2714	Winchester Bay Sanitary District	0.00157132%	0.00138076%	(35,617)	79,276
2715	Jackson County Fire District 3	0.06111810%	0.07988363%	(1,385,373)	4,586,488
2716	Neskowin Water District	0.00285313%	0.00265422%	(64,672)	152,391
2717	Ice Fountain Water District	0.00190113%	0.00164778%	(43,093)	94,607
2718	Curry Library	0.00000000%	0.00000000%	-	-
2719	Human Solutions, Inc	0.00000000%	0.00000000%	-	-
2720	Tri-Met	0.00000000%	0.00000000%	-	-
2721	Klamath Housing Authority	0.00667091%	0.00667965%	(151,210)	383,510
2722	Tillamook 9-1-1	0.00016870%	0.00000000%	(3,824)	-
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	-	-
2724	Nehalem Bay Wastewater Agency	0.00197436%	0.00205211%	(44,753)	117,821
2725	West Valley Fire District	0.00447985%	0.00539030%	(101,545)	309,482
2726	Yamhill Communications Agency	0.01675015%	0.01451586%	(379,678)	833,422
2728	Baker County Library District	0.00570098%	0.00597198%	(129,225)	342,879
2729	Douglas County Fire District 2	0.13941515%	0.13494030%	(3,160,144)	7,747,545
2731	Canby Utility Board	0.02230393%	0.02530615%	(505,566)	1,452,943
2732	Umatilla County Special Library District	0.00107014%	0.00095880%	(24,257)	55,049
2733	Wiard Memorial Park District	0.00220927%	0.00234046%	(50,078)	134,377
2734	Seal Rock Water District	0.00393209%	0.00454273%	(89,129)	260,819
2736	Wasco 9-1-1	0.00000000%	0.00000000%	-	-
2737	Portland Energy Conservation Inc	0.00048314%	0.00058436%	(10,951)	33,551
2739	Scappoose Rural Fire Protection District	0.02093186%	0.02440018%	(474,466)	1,400,927
2740	Neskowin Regional Sanitary Authority	0.00073162%	0.00068445%	(16,584)	39,297
2741	Port of Garibaldi	0.00273670%	0.00337399%	(62,033)	193,716
2742	Amity Fire District	0.00125963%	0.00132228%	(28,552)	75,918
2743	Douglas Soil & Water Conservation District	0.00000709%	0.00000000%	(161)	-
2745	Clackamas County Fire District	0.31940553%	0.32638330%	(7,240,012)	18,739,171
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	-	-
2747	Salem Housing Authority	0.03071158%	0.02732118%	(696,144)	1,568,635
2749	Black Butte Ranch Police	0.00423325%	0.00567410%	(95,956)	325,776
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	-	-
2752	Mist-Birkenfeld Rural Fire Protection District	0.00226577%	0.00000000%	(51,359)	-
2753	Linn-Benton Housing Authority	0.00651429%	0.00970541%	(147,660)	557,232
2754	Western Lane Ambulance District	0.01664149%	0.01502312%	(377,215)	862,547
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	-	-
2757	City of Stayton	0.01355733%	0.01374458%	(307,306)	789,140
2758	Mohawk Valley Rural Fire District	0.00028272%	0.00086137%	(6,408)	49,455
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00083070%	0.00093582%	(18,830)	53,730
2761	Clackamas River Water	0.03996038%	0.03921140%	(905,788)	2,251,307
2763	Junction City Fire Department	0.00257997%	0.00396140%	(58,481)	227,442
2765	Green Sanitary	0.00348271%	0.00366545%	(78,943)	210,450
2766	Southwest Lincoln County Water District	0.00361822%	0.00298356%	(82,015)	171,300
2767	Springfield Utility Board	0.00036838%	0.00051139%	(8,350)	29,361
2768	Lake County Library District	0.00152270%	0.00184905%	(34,515)	106,162
2771	Harbor Water PUD	0.00132090%	0.00101926%	(29,941)	58,520
2772	Umatilla County Soil & Water District	0.00147744%	0.00097557%	(33,489)	56,012
2773	Housing Authority of Jackson County	0.03253897%	0.03534976%	(737,566)	2,029,593
2774	Oregon Trail Library District	0.00146181%	0.00150824%	(33,135)	86,595
2776	Rainier Cemetery District	0.00020177%	0.00040926%	(4,574)	23,498
2777	City of Newberg	0.08370032%	0.08977217%	(1,897,247)	5,154,234
2778	Mulino Water District 23	0.00070407%	0.00084311%	(15,959)	48,407
2779	Brownsville Rural Fire Protection District	0.00083203%	0.00058465%	(18,860)	33,567
2780	Nehalem Bay Health District	0.00050127%	0.00038183%	(11,362)	21,923
2781	North Bend Coos-Curry Housing Authority	0.00834013%	0.00646940%	(189,047)	371,438
2782	Millington Rural Fire Protection District	0.00000000%	0.00000000%	-	-
2783	Tillamook Fire District	0.00250479%	0.00235497%	(56,776)	135,210
2784	Eisenschmidt Pool	0.00197779%	0.00255516%	(44,831)	146,704
2785	Fern Ridge Community Library	0.00153496%	0.00017885%	(34,793)	10,269

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
2786	Seal Rock Rural Fire Protection District	0.00048185%	0.00059692%	(10,922)	34,272
2788	Port of Hood River	0.00890263%	0.00825976%	(201,797)	474,231
2789	Farmers Irrigation District	0.00592408%	0.00497189%	(134,282)	285,459
2790	Silver Falls Library District	0.00519328%	0.00542907%	(117,717)	311,708
2792	North Wasco County Parks And Recreation District	0.00497301%	0.00517787%	(112,724)	297,285
2793	North Lincoln Fire & Rescue District 1	0.00550708%	0.00795487%	(124,830)	456,726
2794	Siuslaw Rural Fire Protection District 1	0.00811020%	0.00718231%	(183,835)	412,370
2796	West Side Rural Fire Protection District	0.00067532%	0.00059395%	(15,308)	34,101
2797	Vernonia Fire	0.00048618%	0.00050990%	(11,020)	29,276
2798	Fairview Water District	0.00127579%	0.00200643%	(28,919)	115,198
2799	Sublimity Fire District	0.00220035%	0.00252667%	(49,876)	145,068
2801	Coburg Rural Fire Protection District	0.00147341%	0.00154783%	(33,398)	88,868
2802	Rural Road Assessment District 3	0.00275144%	0.00335055%	(62,367)	192,371
2803	Southwestern Polk County Rural Fire Protection District	0.00011555%	0.00010540%	(2,619)	6,052
2804	Aurora Rural Fire Protection District	0.00288154%	0.00352556%	(65,316)	202,419
2806	Multnomah County Rural Fire Protection District 14	0.00062622%	0.00064686%	(14,195)	37,139
2808	Lifeways	0.00000000%	0.00000000%	-	-
2809	Juntura Road District 4	0.00023230%	0.00023173%	(5,266)	13,305
2810	Sutherlin Water Control District	0.00060136%	0.00064425%	(13,631)	36,989
2811	Mid-Columbia Center For Living	0.05385402%	0.05310307%	(1,220,717)	3,048,892
2812	Workforce Development Board	0.00000000%	0.00000000%	-	-
2814	The Job Council	0.02567370%	0.02762738%	(581,950)	1,586,215
2815	Hermiston Rural Fire Protection District	0.02674545%	0.02459857%	(606,243)	1,412,317
2816	Odell Sanitary District	0.00281051%	0.00337687%	(63,706)	193,882
2817	Wickiup Water District	0.00113737%	0.00125518%	(25,781)	72,066
2818	Netarts Water District	0.00142717%	0.00175263%	(32,350)	100,627
2819	Harrisburg Fire and Rescue	0.00247156%	0.00251623%	(56,023)	144,468
2820	Central Oregon Coast Fire & Rescue District	0.00358766%	0.00416108%	(81,322)	238,907
2821	Tillamook County Soil And Water Conservation District	0.00057075%	0.00073006%	(12,937)	41,916
2822	Deschutes County Rural Fire Protection District 2	0.00144831%	0.00149186%	(32,829)	85,655
2823	Lyons Fire District	0.00060201%	0.00059928%	(13,646)	34,407
2824	Glide Fire Department	0.00057793%	0.00060031%	(13,100)	34,467
2825	Northern Oregon Corrections	0.02414792%	0.03434863%	(547,364)	1,972,113
2826	Wasco County Soil-Water Conservation District	0.00423424%	0.00412676%	(95,978)	236,936
2828	Deschutes Public Library District	0.03727673%	0.03373348%	(844,957)	1,936,795
2829	Hubbard Rural Fire Protection District	0.00065639%	0.00059320%	(14,878)	34,058
2830	Netarts-Oceanside Rural Fire Protection District	0.00177759%	0.00180424%	(40,293)	103,590
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	-	-
2832	Careoregon	0.00000000%	0.00000000%	-	-
2833	Boardman Rural Fire Protection District	0.00384285%	0.00402219%	(87,106)	230,932
2834	Crescent Rural Fire Protection District	0.00398469%	0.00427238%	(90,322)	245,297
2835	North Clackamas County Water Commission	0.00330002%	0.00318559%	(74,802)	182,899
2837	NORCOM	0.00871853%	0.01236005%	(197,624)	709,647
2838	High Desert Parks & Recreation District	0.00033400%	0.00034838%	(7,571)	20,002
2839	North Morrow Vector Control District	0.00144404%	0.00154236%	(32,732)	88,554
2840	Cannon Beach Rural Fire Protection District	0.00181629%	0.00207725%	(41,170)	119,265
2841	Jefferson County Soil & Water Conservation District	0.00126467%	0.00077417%	(28,666)	44,449
2842	Tualatin Valley Water District	0.09806538%	0.10956294%	(2,222,862)	6,290,514
2843	Yachats Rural Fire Protection District	0.00203075%	0.00282131%	(46,031)	161,984
2844	Crook County Rural Fire Protection District 1	0.01776995%	0.02173911%	(402,794)	1,248,143
2845	Sunrise Water Authority	0.01592767%	0.01415039%	(361,035)	812,439
2846	Jefferson County Library District	0.00272024%	0.00278497%	(61,660)	159,898
2847	Sweet Home Fire and Ambulance District	0.01578623%	0.01337773%	(357,829)	768,077
2848	Lane Transit District	0.00000000%	0.00000000%	-	-
2849	Lebanon Aquatic District	0.00301574%	0.00241487%	(68,358)	138,649
2850	Lake County 4-H & Extension Service	0.00034155%	0.00055054%	(7,742)	31,609
2851	East Umatilla County Rural Fire Protection District	0.00057021%	0.00087562%	(12,925)	50,273
2852	Ochoco Irrigation District	0.00351697%	0.00351786%	(79,720)	201,977
2853	Mill City Rural Fire Protection District	0.00042874%	0.00052926%	(9,718)	30,387
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	-	-
2855	Harney Hospital	0.06738475%	0.08710214%	(1,527,420)	5,000,936
2856	Mid-Columbia Council Of Governments	0.00024161%	0.00024522%	(5,477)	14,079
2857	Sunriver Service District	0.02513985%	0.02428779%	(569,849)	1,394,474
2858	Nesika Beach-Ophir Water District	0.00123609%	0.00100344%	(28,019)	57,612
2859	South Lane County Fire and Rescue	0.03345549%	0.03291621%	(758,341)	1,889,871
2860	Coos County Airport District	0.00580937%	0.00658571%	(131,682)	378,116
2861	Mt Angel Fire District	0.00010832%	0.00016671%	(2,455)	9,572
2864	Tri-City Water and Sanitary Authority	0.00332028%	0.00419075%	(75,261)	240,610
2865	Tri-County Cooperative Weed Management Area	0.00061365%	0.00053183%	(13,910)	30,535
2866	Jefferson Behavioral Health	0.00000000%	0.00005487%	-	3,150
2867	West Multnomah Soil And Water Conservation District	0.00567264%	0.00741222%	(128,583)	425,570
2869	Nehalem Bay Fire & Rescue	0.00302671%	0.00205006%	(68,607)	117,703
2870	Clackamas River Water Providers	0.00085802%	0.00083115%	(19,449)	47,720
2872	Emergency Communications of Southern Oregon	0.00004608%	0.00004584%	(1,045)	2,632
2873	Mosier Fire District	0.00047905%	0.00042925%	(10,859)	24,645

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

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2874	Umatilla-Morrow Radio and Data District	0.00063157%	0.00056529%	(14,316)	32,456
2876	Oregon Municipal Electric Utilities Association	0.00059329%	0.00057056%	(13,448)	32,758
2877	Mid-Columbia Fire And Rescue V1-801	0.00144395%	0.02005360%	(32,730)	1,151,370
2878	Yamhill Fire Protection District	0.00039063%	0.00081905%	(8,854)	47,025
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	-	-
2880	Oregon Health & Science University	4.26399394%	3.97698767%	(96,652,577)	228,337,209
2881	Lake Chinook Fire and Rescue District	0.00000000%	0.00000000%	-	-
2883	Lane Fire Authority	0.03171987%	0.03668098%	(718,999)	2,106,024
2884	North Central Public Health District	0.00000000%	0.00000000%	-	-
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000000%	-	-
2900	Clatsop Community College	0.03472124%	0.03901406%	(787,031)	2,239,977
2901	Blue Mountain Community College	0.08528914%	0.08246021%	(1,933,261)	4,734,421
2902	Treasure Valley Community College	0.05670943%	0.06047771%	(1,285,441)	3,472,304
2903	Umpqua Community College	0.10609149%	0.10678295%	(2,404,791)	6,130,902
2904	Lane Community College	0.38295440%	0.38736079%	(8,680,484)	22,240,170
2905	Mt Hood Community College	0.16560255%	0.14963427%	(3,753,737)	8,591,194
2906	Klamath Community College	0.06400715%	0.06718789%	(1,450,859)	3,857,567
2908	Clackamas Community College	0.21535132%	0.19112669%	(4,881,400)	10,973,465
2910	Linn-Benton Community College	0.21594803%	0.20103454%	(4,894,926)	11,542,320
2918	Portland Community College	1.03404468%	1.07067611%	(23,438,843)	61,472,455
2919	Chemeketa Community College	0.29810265%	0.30014823%	(6,757,137)	17,232,895
2922	Rogue Community College	0.16757515%	0.16520408%	(3,798,451)	9,485,128
2995	Oregon Coast Community College	0.01497336%	0.01995933%	(339,403)	1,145,957
2996	Columbia Gorge Community College	0.04866030%	0.05487119%	(1,102,990)	3,150,408
2997	Tillamook Bay Community College	0.01395341%	0.01028858%	(316,284)	590,715
2998	Southwestern Community College	0.07042177%	0.07275499%	(1,596,261)	4,177,200
2999	Central Oregon Community College	0.23174417%	0.24676204%	(5,252,979)	14,167,747
3003	Baker School District 5J	0.08416892%	0.08816289%	(1,907,869)	5,061,838
3008	Huntington School District 16J	0.01020928%	0.00988262%	(231,415)	567,407
3016	Burnt River High School	0.00616456%	0.00724021%	(139,733)	415,694
3027	Pine-Eagle School District 61	0.01990303%	0.01885661%	(451,145)	1,082,645
3037	Alsea School	0.01876236%	0.01860108%	(425,289)	1,067,974
3039	Corvallis School District 509J	0.32033666%	0.29210349%	(7,261,118)	16,771,009
3043	Philomath School District 17J	0.07520112%	0.06774442%	(1,704,595)	3,889,520
3049	Monroe Elementary School	0.00000000%	0.00000000%	-	-
3075	West Linn School District	0.50759552%	0.49006718%	(11,505,742)	28,137,018
3083	Welches Elementary School	0.00000000%	0.00000000%	-	-
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	-	-
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	-	-
3109	Boring School District	0.00000000%	0.00000000%	-	-
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	-	-
3116	Colton School District 53	0.05900723%	0.06099327%	(1,337,526)	3,501,905
3122	Oregon City School District 62	0.39343956%	0.43326436%	(8,918,152)	24,875,706
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	-	-
3160	Gladstone School District 115	0.00000000%	0.00000000%	-	-
3174	Canby Union High School	0.00000000%	0.00000000%	-	-
3175	Sandy Union High School	0.00000000%	0.00000000%	-	-
3176	Molalla Union High School	0.00000000%	0.00000000%	-	-
3179	Clatsop County School District 1C	0.00030200%	0.00469627%	(6,845)	269,635
3186	Jewell School District 8	0.02803714%	0.03352521%	(635,522)	1,924,837
3187	Seaside Schools	0.11189913%	0.09867842%	(2,536,434)	5,665,583
3195	Warrenton-Hammond School District	0.05906697%	0.05942954%	(1,338,880)	3,412,124
3230	Vernonia School District	0.06651132%	0.05468341%	(1,507,622)	3,139,627
3241	Coquille School District 8	0.08586692%	0.08175135%	(1,946,358)	4,693,722
3242	Coos Bay School District 9	0.18005468%	0.17838252%	(4,081,326)	10,241,763
3245	North Bend Public Schools	0.10316458%	0.10906101%	(2,338,447)	6,261,696
3252	Powers School District	0.01675698%	0.01558265%	(379,833)	894,672
3257	Myrtle Point School District 41	0.06164842%	0.06491542%	(1,397,394)	3,727,094
3264	Bandon School District	0.07537303%	0.06695697%	(1,708,492)	3,844,309
3274	Crook County School District	0.03626342%	0.05828082%	(821,988)	3,346,171
3275	Port Orford-Langlois School District 2Cj	0.03332499%	0.02480228%	(755,382)	1,424,013
3277	Curry County School District 3C	0.00000000%	0.00000000%	-	-
3281	Ophir School	0.00000000%	0.00000000%	-	-
3282	Pistol River School District 16	0.00000000%	0.00000000%	-	-
3283	Brookings-Harbor School District 17C	0.04184357%	0.04444722%	(948,474)	2,551,920
3288	Central Curry School District 1	0.04801285%	0.04127202%	(1,088,314)	2,369,617
3291	Bend-La Pine Public Schools	0.88105365%	0.94498571%	(19,970,972)	54,255,989
3296	Sisters School District	0.03473763%	0.03391430%	(787,403)	1,947,176
3307	Oakland School District	0.04997780%	0.04967684%	(1,132,854)	2,852,177
3310	Roseburg Public Schools	0.22331691%	0.22374504%	(5,061,957)	12,846,235
3316	Glide School District 12	0.03784842%	0.03590609%	(857,916)	2,061,534
3318	Days Creek School District 15	0.02885057%	0.02183922%	(653,960)	1,253,890
3319	South Umpqua School District	0.00000000%	0.00000000%	-	-
3320	Camas Valley School District 21	0.01725265%	0.01716104%	(391,068)	985,294
3321	North Douglas School District 22	0.03681816%	0.03239021%	(834,563)	1,859,671

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Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
3324	Yoncalla School District 32	0.02638722%	0.02492187%	(598,123)	1,430,880
3325	Elkton School District 34	0.02147363%	0.01978705%	(486,746)	1,136,066
3331	Umpqua School District	0.00000000%	0.00000000%	-	-
3335	Riddle School District	0.03502422%	0.03344688%	(793,899)	1,920,340
3338	Glendale 77	0.03767910%	0.03175365%	(854,078)	1,823,124
3349	Winston-Dillard Schools	0.00000000%	0.00000000%	-	-
3353	Sutherlin School District 130	0.02998764%	0.03187822%	(679,734)	1,830,276
3361	Arlington Public Schools	0.02111036%	0.02092548%	(478,512)	1,201,428
3364	Condon Admin School District 25J	0.01618220%	0.01624534%	(366,804)	932,720
3370	Prairie City School District 4	0.01701153%	0.01621323%	(385,603)	930,876
3372	Monument School District 8	0.00945739%	0.01010955%	(214,372)	580,436
3375	Dayville School District 16J	0.00979595%	0.00916981%	(222,046)	526,481
3376	Long Creek Schools	0.00435683%	0.00616742%	(98,757)	354,100
3392	Burns-Slater School District	0.00000000%	0.00000000%	-	-
3394	Crane Elementary School	0.00657275%	0.00323040%	(148,985)	185,472
3395	Pine Creek School	0.00053547%	0.00059133%	(12,138)	33,951
3396	Diamond School District 7	0.00239846%	0.00298637%	(54,366)	171,461
3397	Suntex School District	0.00199975%	0.00184909%	(45,329)	106,165
3398	Drewsey School	0.00277008%	0.00000000%	(62,790)	-
3399	Frenchglen School District	0.00220835%	0.00247632%	(50,057)	142,177
3405	Fields-Trout Creek 33	0.00230881%	0.00253429%	(52,334)	145,505
3407	Crane Union High School	0.01527453%	0.01433352%	(346,230)	822,954
3408	Burns Union High School	0.00000000%	0.00000000%	-	-
3409	Hood River County School District	0.27711551%	0.26192904%	(6,281,418)	15,038,555
3414	City of Phoenix School District	0.13037240%	0.11599301%	(2,955,170)	6,659,694
3415	Ashland Public Schools	0.26600521%	0.26572726%	(6,029,579)	15,256,628
3416	Central Point School District 6	0.36210419%	0.36740688%	(8,207,869)	21,094,524
3417	Eagle Point School District 9	0.33248389%	0.31464062%	(7,536,461)	18,064,970
3424	Rogue River School District	0.07552385%	0.06643740%	(1,711,910)	3,814,478
3432	Prospect School District	0.02173811%	0.02314817%	(492,741)	1,329,043
3439	Butte Falls School District	0.01941059%	0.02020056%	(439,983)	1,159,807
3440	Pinehurst School	0.00269350%	0.00343985%	(61,054)	197,498
3445	Culver School District 4	0.05406908%	0.05750583%	(1,225,592)	3,301,675
3446	Ashwood School	0.00000000%	0.00000000%	-	-
3447	Madras School District	0.24009497%	0.22233870%	(5,442,268)	12,765,490
3451	Black Butte School District	0.00350718%	0.00339753%	(79,498)	195,068
3453	Josephine County School District Cu	0.00000000%	0.00000000%	-	-
3454	Grants Pass School District	0.58661254%	0.58284793%	(13,296,833)	33,463,988
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	-	-
3456	Klamath County School District	0.55604662%	0.57601058%	(12,603,990)	33,071,425
3457	Klamath Falls City Schools	0.32456000%	0.31126175%	(7,356,849)	17,870,973
3460	Union School District 5	0.00000000%	0.00000000%	-	-
3461	Lake County School District 7	0.07106267%	0.07215241%	(1,610,788)	4,142,603
3462	Paisley School District	0.01295626%	0.01301072%	(293,681)	747,005
3463	North Lake School District 14	0.02923144%	0.02740702%	(662,593)	1,573,563
3464	Plush School District	0.00163397%	0.00179909%	(37,037)	103,294
3465	Adel School District 21	0.00177773%	0.00167684%	(40,296)	96,275
3470	Pleasant Hill School District	0.07320080%	0.07590186%	(1,659,253)	4,357,876
3473	Eugene School District 4J	1.30039080%	1.24405605%	(29,476,149)	71,426,997
3487	Springfield School District 19	0.58015382%	0.57629681%	(13,150,432)	33,087,858
3494	Fern Ridge School District	0.05587928%	0.05109079%	(1,266,624)	2,933,358
3498	Mapleton School District	0.02984563%	0.02725274%	(676,515)	1,564,706
3502	Creswell School District 40	0.09405332%	0.09311951%	(2,131,920)	5,346,421
3506	South Lane School District	0.06824161%	0.09574387%	(1,546,843)	5,497,097
3510	Bethel School District	0.47490009%	0.43612593%	(10,764,630)	25,040,002
3517	Crow-Applegate-Lorane District 66	0.03261380%	0.03121068%	(739,262)	1,791,949
3519	McKenzie School District	0.03105854%	0.03040799%	(704,008)	1,745,863
3520	Junction City School District 69	0.14784920%	0.15025037%	(3,351,320)	8,626,567
3522	Lowell School District	0.02653126%	0.02843718%	(601,388)	1,632,710
3524	Oakridge School District	0.05213790%	0.04886271%	(1,181,817)	2,805,434
3527	Marcola School District 79	0.02742758%	0.01960118%	(621,705)	1,125,394
3533	Triangle Lake Schools	0.02538343%	0.02888530%	(575,370)	1,658,438
3537	Siuslaw School District 97J	0.06428889%	0.06147631%	(1,457,246)	3,529,639
3579	Lincoln County School District	0.00000000%	0.00000000%	-	-
3582	Linn County School District 5	0.00000000%	0.00000000%	-	-
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	-	-
3613	Harris School	0.00000000%	0.00000000%	-	-
3615	Central Linn School District 552C	0.06402644%	0.06558402%	(1,451,297)	3,765,481
3618	Sweet Home School District 55	0.02764089%	0.03108153%	(626,540)	1,784,534
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	-	-
3647	Scio School District 95C	0.06837048%	0.06426767%	(1,549,764)	3,689,903
3665	Santiam Canyon School District	0.02140520%	0.00799266%	(485,195)	458,895
3676	Harrisburg High School	0.00000000%	0.00000000%	-	-
3684	Ontario School District 8C	0.15451174%	0.15571267%	(3,502,340)	8,940,183
3687	Juntura Grade School	0.00056128%	0.00141944%	(12,723)	81,497

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3689	Vale School District 15	0.00000000%	0.00000000%	-	-
3694	Nyssa School District 26	0.12254430%	0.11793185%	(2,777,730)	6,771,012
3696	Annex Elementary School	0.00575473%	0.00574983%	(130,443)	330,124
3707	Adrian School District 61	0.02588904%	0.02597189%	(586,831)	1,491,166
3709	Harper School District 66	0.01213524%	0.01372839%	(275,071)	788,210
3712	W W Jones School	0.00192441%	0.00193607%	(43,621)	111,159
3715	Vale High School	0.00000000%	0.00000000%	-	-
3720	Silverton RFD	0.00000000%	0.00000000%	-	-
3727	Aumsville Elementary	0.00000000%	0.00000000%	-	-
3729	Jefferson School District 14Cj	0.02768787%	0.02810039%	(627,605)	1,613,373
3730	North Marion School District 15	0.07830880%	0.07591663%	(1,775,037)	4,358,724
3732	Marion Elementary School	0.00000000%	0.00000000%	-	-
3735	Salem-Keizer Public Schools	2.48695645%	2.13293817%	(56,372,207)	122,461,820
3750	St Paul School District	0.03585584%	0.03291169%	(812,750)	1,889,612
3759	Eldriedge Elementary	0.00000000%	0.00000000%	-	-
3760	West Stayton School District	0.00000000%	0.00000000%	-	-
3761	Bethany Elementary	0.00000000%	0.00000000%	-	-
3769	Scotts Mills School	0.00000000%	0.00000000%	-	-
3771	Gervais Elementary School	0.00000000%	0.00000000%	-	-
3772	Stayton School District 77J	0.00000000%	0.00000000%	-	-
3780	Mt Angel School District 91	0.06608005%	0.06614299%	(1,497,846)	3,797,574
3781	Silver Crest School District 93	0.00000000%	0.00000000%	-	-
3786	Woodburn School District	0.56284888%	0.54117507%	(12,758,178)	31,071,357
3794	Detroit School District 123J	0.00000000%	0.00000000%	-	-
3804	Monitor School District 142J	0.00000000%	0.00000000%	-	-
3806	Cloverdale School District 144	0.00000000%	0.00000000%	-	-
3809	Morrow County Schools	0.13554359%	0.12546154%	(3,072,386)	7,203,326
3818	Portland Public Schools	0.25383313%	0.29932259%	(5,753,673)	17,185,491
3820	Parkrose School District	0.36068736%	0.32442781%	(8,175,753)	18,626,897
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	-	-
3823	Orient School	0.00000000%	0.00000000%	-	-
3824	Reynolds School District	0.47769347%	0.46768190%	(10,827,948)	26,851,775
3842	Corbett School District 39	0.06638067%	0.07357420%	(1,504,660)	4,224,234
3843	David Douglas School Dist	0.98040314%	1.06872936%	(22,222,942)	61,360,683
3847	Riverdale School	0.03389839%	0.03457185%	(768,380)	1,984,929
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	-	-
3850	Dallas School Dist	0.25175046%	0.25451453%	(5,706,465)	14,612,853
3859	Central School District 13J	0.08823401%	0.09911007%	(2,000,013)	5,690,366
3865	Perrydale School District 21	0.03380734%	0.02799682%	(766,316)	1,607,427
3887	Falls City School District	0.00102132%	0.00145282%	(23,150)	83,413
3894	Sherman County School District 9	0.00000000%	0.00000000%	-	-
3902	Tillamook Public Schools	0.02176285%	0.02470721%	(493,302)	1,418,555
3920	Neah-Kah-Nie School District	0.11142712%	0.10748421%	(2,525,735)	6,171,164
3927	Echo School District	0.01565478%	0.01396450%	(354,849)	801,766
3928	Umatilla School District 6R	0.09303639%	0.09464142%	(2,108,870)	5,433,801
3929	Ferndale School District 10	0.00000000%	0.00000000%	-	-
3931	Pendleton School District 16R	0.03372781%	0.05902556%	(764,513)	3,388,930
3935	Athena-Weston School District 29Rj	0.05399272%	0.05585561%	(1,223,861)	3,206,928
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	-	-
3942	Stanfield School District	0.01889353%	0.01531044%	(428,262)	879,043
3944	Ukiah School	0.00930560%	0.00723631%	(210,931)	415,470
3957	Helix School District	0.01631417%	0.01524778%	(369,796)	875,445
3958	Pilot Rock School District 2R	0.01334188%	0.01706733%	(302,422)	979,914
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	-	-
3965	La Grande Public Schools	0.09758304%	0.09087226%	(2,211,929)	5,217,396
3966	Union County School District	0.02020161%	0.01301026%	(457,913)	746,979
3967	North Powder School District	0.02809628%	0.02403523%	(636,863)	1,379,973
3969	Imbler School District	0.03153118%	0.02919043%	(714,722)	1,675,957
3970	Cove School District	0.02768542%	0.02738899%	(627,549)	1,572,528
3973	Elgin School District 23	0.03972276%	0.03125820%	(900,402)	1,794,677
3986	Joseph School District 6	0.02836223%	0.02787387%	(642,891)	1,600,367
3990	Wallowa School	0.02745352%	0.02790080%	(622,293)	1,601,914
3993	Enterprise School District 21	0.03993504%	0.03609785%	(905,213)	2,072,544
4003	Troy School District 54	0.00001470%	0.00092324%	(333)	53,007
4008	Chenowith School District	0.00000000%	0.00000000%	-	-
4012	Dufur Schools	0.02946869%	0.02877674%	(667,971)	1,652,205
4022	Maupin Grade School 84	0.00000000%	0.00000000%	-	-
4025	West Union School District 1	0.00000000%	0.00000000%	-	-
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	-	-
4034	Gaston Public Schools	0.00968859%	0.00805633%	(219,613)	462,551
4035	Banks School District	0.05929837%	0.05912612%	(1,344,125)	3,394,703
4047	Reedville School District 29	0.00000000%	0.00000000%	-	-
4055	Groner School	0.00000000%	0.00000000%	-	-
4062	Beaverton School District	2.72091815%	2.05491687%	(61,675,451)	117,982,257
4080	North Plains School District 70	0.00000000%	0.00000000%	-	-

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4105	Hillsboro Union High School	0.00000000%	0.00000000%	-	-
4109	Spray School District 1	0.01029611%	0.00835925%	(233,383)	479,943
4114	Fossil School District 21J	0.01584966%	0.01550183%	(359,267)	890,032
4128	Yamhill Grade School	0.00000000%	0.00000000%	-	-
4135	Newberg School District 29Jt	0.15794577%	0.17424297%	(3,580,180)	10,004,093
4142	McMinnville Schools	0.41971122%	0.42029608%	(9,513,656)	24,131,137
4144	Sheridan School District 48J	0.08997071%	0.08893990%	(2,039,379)	5,106,450
4166	Yamhill-Carlton School District 1	0.00646966%	0.00617273%	(146,649)	354,405
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	-	-
4189	Wasco County High School	0.00000000%	0.00000000%	-	-
4203	Victor Point School	0.00000000%	0.00000000%	-	-
4218	Curry County Education Service District	0.00000000%	0.00000000%	-	-
4219	Grant County Education Service District	0.01203345%	0.01326839%	(272,764)	761,799
4220	Jefferson County Education Service District	0.01973997%	0.01767453%	(447,449)	1,014,776
4221	Marion Education Service District	0.00000000%	0.00000000%	-	-
4223	InterMountain Education Service District	0.11925114%	0.10403500%	(2,703,083)	5,973,129
4224	Wallowa County Region 18	0.01894776%	0.01963666%	(429,492)	1,127,431
4225	Washington County Education Service District	0.00000000%	0.00000000%	-	-
4226	North Central Education Service District	0.01409645%	0.01408358%	(319,526)	808,603
4227	Cascade School District Uh5	0.00000000%	0.00000000%	-	-
4230	Mari-Linn School District	0.00000000%	0.00000000%	-	-
4232	South Coast Education Service District Region 7	0.10193556%	0.08470879%	(2,310,588)	4,863,522
4237	Douglas Education Service District	0.13516762%	0.13063936%	(3,063,864)	7,500,608
4238	Multnomah Education Service District	0.32781628%	0.13043388%	(7,430,660)	7,488,811
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	-	-
4252	High Desert Education Service District	0.13510500%	0.12251037%	(3,062,445)	7,033,886
4254	Willamette Education Service District	0.11434453%	0.07973247%	(2,591,864)	4,577,809
4258	Hermiston School District 8R	0.24374972%	0.25798200%	(5,525,111)	14,811,937
4259	Clackamas Education Service District	0.16491450%	0.17626956%	(3,738,141)	10,120,449
4260	Greater Albany School District 8J	0.52187578%	0.51314371%	(11,829,435)	29,461,948
4268	Lake Oswego School District	0.29692023%	0.29125648%	(6,730,334)	16,722,378
4270	Silver Falls School District	0.18765241%	0.19373766%	(4,253,545)	11,123,373
4271	Malheur Education Service District Region 14	0.03452282%	0.03393873%	(782,534)	1,948,579
4272	Linn-Benton-Lincoln Education Service District	0.21027778%	0.20087861%	(4,766,397)	11,533,368
4273	Double O School District	0.00070211%	0.00067573%	(15,915)	38,797
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	-	-
4276	Lane County Education Service District	0.15678378%	0.09110329%	(3,553,841)	5,230,660
4277	Mitchell School	0.01183038%	0.01094560%	(268,161)	628,437
4279	St Helens School District 502	0.03811903%	0.04391524%	(864,050)	2,521,377
4280	Northwest Regional Education Service District	0.52821174%	0.50313677%	(11,973,053)	28,887,403
4286	Southern Oregon Education Service District	0.24571099%	0.22853670%	(5,569,567)	13,121,346
4288	Medford School District 549C	0.78587839%	0.83124474%	(17,813,621)	47,725,595
4291	Dayton Public Schools	0.04138049%	0.03061293%	(937,978)	1,757,630
4293	Lake County Education Service District	0.00762331%	0.00885203%	(172,799)	508,236
4294	Harney Education Service District Region XVII	0.02308191%	0.01956778%	(523,201)	1,123,477
4295	Wasco County Education Service District	0.01975082%	0.02056990%	(447,695)	1,181,013
4297	Yamhill Education Service District	0.00000000%	0.00000000%	-	-
4305	Mount Hood Community College District	0.00000000%	0.00000000%	-	-
4306	Amity School District	0.00880183%	0.00912225%	(199,512)	523,750
4307	Columbia School District 5J	0.00000000%	0.00000000%	-	-
4309	Scappoose School District	0.18077645%	0.18035501%	(4,097,686)	10,355,013
4311	Redmond School District 2J	0.35677033%	0.37160834%	(8,086,965)	21,335,749
4312	Reedsport School District	0.02826706%	0.01734272%	(640,734)	995,726
4313	Forest Grove School District	0.36189735%	0.34487524%	(8,203,180)	19,800,879
4314	Willamina School District 30J	0.05828751%	0.05823345%	(1,321,212)	3,343,451
4315	John Day School District	0.03790788%	0.03243714%	(859,263)	1,862,366
4316	Tigard-Tualatin School District 23J	0.99479485%	0.93281867%	(22,549,161)	53,557,423
4317	Sherwood School District 88J	0.37874380%	0.35258800%	(8,585,041)	20,243,704
4318	Portland Community College	0.00000000%	0.00000000%	-	-
4320	Rainier School District 13	0.04402557%	0.03777475%	(997,934)	2,168,823
4321	North Clackamas School District 12	0.54924770%	0.54087607%	(12,449,878)	31,054,190
4323	Estacada School District 108	0.12466454%	0.09154487%	(2,825,789)	5,256,013
4324	Centennial School District 28	0.66185633%	0.66755970%	(15,002,395)	38,327,682
4326	Harney County School District 3	0.00000000%	0.00000000%	-	-
4327	Jordan Valley School District 3	0.01380399%	0.01048980%	(312,897)	602,268
4329	Gervais School District 1	0.02995053%	0.02891135%	(678,893)	1,659,934
4330	Vale School District 84	0.09515640%	0.09298884%	(2,156,924)	5,338,918
4331	Molalla River School District	0.00000000%	0.00000000%	-	-
4332	Gresham-Barlow School District 10	0.54982385%	0.53195796%	(12,462,938)	30,542,161
4333	Canby School District	0.17247147%	0.10897388%	(3,909,436)	6,256,693
4334	Cascade School District 5	0.05258700%	0.05609416%	(1,191,997)	3,220,625

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Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
4335	Milton-Freewater Unified School District 7	0.05278942%	0.04137309%	(1,196,586)	2,375,420
4336	Nestucca Valley School District 101	0.03770046%	0.04388689%	(854,562)	2,519,749
4337	Sherman County School District	0.03111027%	0.02523274%	(705,181)	1,448,728
4338	Three Rivers U J School District	0.26898128%	0.24119784%	(6,097,038)	13,848,281
4339	Lebanon Community School District	0.36335169%	0.33161771%	(8,236,146)	19,039,703
4340	Monroe School District 1J	0.03397594%	0.02982209%	(770,138)	1,712,224
4341	Hillsboro School District 1J	1.38768869%	1.05014935%	(31,454,943)	60,293,919
4342	North Santiam School District 29J	0.08682672%	0.06644210%	(1,968,114)	3,814,747
4343	HARRISBURG SCHOOL DISTRICT 7	0.08225642%	0.08243342%	(1,864,518)	4,732,883
4344	South Wasco County School District 1	0.02708624%	0.02772813%	(613,968)	1,592,000
4345	Oregon Trail School District 46	0.36936843%	0.36325893%	(8,372,528)	20,856,371
4346	Knappa School District 4	0.05086646%	0.04464484%	(1,152,998)	2,563,266
4347	Clatskanie School District 6J	0.07820590%	0.07743851%	(1,772,705)	4,446,102
4348	Lourdes Charter School	0.00279994%	0.00303718%	(63,467)	174,379
4350	Ridgeline Montessori	0.01279633%	0.01300419%	(290,056)	746,631
4351	The Village School	0.01004133%	0.00291120%	(227,608)	167,145
4352	Armadillo Technical Institute	0.00846107%	0.00516935%	(191,788)	296,796
4354	Opal Charter School	0.00462828%	0.00266828%	(104,910)	153,198
4355	Three Rivers Charter School	0.01003184%	0.01036213%	(227,393)	594,938
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	-	-
4360	Luckiamute Valley Charter School	0.00971505%	0.01322321%	(220,212)	759,205
4361	Rimrock Expeditionary Alternative Learning	0.01058461%	0.01067753%	(239,923)	613,046
4362	Kings Valley Charter School	0.00089963%	0.00055280%	(20,392)	31,739
4363	Multisensory Learning Academy	0.01386583%	0.01487853%	(314,299)	854,245
4365	Mitch Charter School	0.01117389%	0.01120544%	(253,280)	643,356
4366	Sand Ridge Charter School	0.01583022%	0.01372165%	(358,826)	787,823
4367	Arthur Academy Charter School	0.04544578%	0.04429391%	(1,030,126)	2,543,118
4369	Trillium Charter School	0.01378352%	0.01453106%	(312,433)	834,295
4370	Howard Street Charter School, Inc.	0.00243711%	0.00349757%	(55,242)	200,812
4371	The Lighthouse School	0.01308942%	0.01308667%	(296,700)	751,366
4373	Sheridan Japanese School Foundation	0.00514087%	0.00594761%	(116,529)	341,480
4374	Ione School District	0.02252016%	0.02398716%	(510,468)	1,377,214
4375	Eddyville Charter School	0.01158388%	0.01349036%	(262,574)	774,544
4376	Four Rivers Community School	0.01853588%	0.01630040%	(420,156)	935,881
4378	Mosier Community School	0.01188340%	0.01160452%	(269,363)	666,269
4379	Siletz Valley School	0.01596723%	0.01347883%	(361,932)	773,882
4380	The Emerson School	0.00725995%	0.00815001%	(164,562)	467,930
4381	North Wasco County School District 21	0.15321665%	0.13706537%	(3,472,984)	7,869,555
4382	Self Enhancement Inc	0.00756039%	0.00818706%	(171,372)	470,057
4383	City View Charter School	0.01036464%	0.01004030%	(234,937)	576,460
4386	Nixyaawii Community School	0.00658399%	0.00838799%	(149,240)	481,593
4388	West Lane Tech	0.00495640%	0.00527484%	(112,347)	302,853
4390	Oregon Connections Academy	0.09418167%	0.10294764%	(2,134,830)	5,910,699
4392	Eagleridge High School	0.01502422%	0.01307203%	(340,556)	750,526
4393	Cascade Heights Public Charter School	0.01304717%	0.01141764%	(295,742)	655,539
4395	Siletz Valley Early College Academy	0.00651945%	0.00498076%	(147,777)	285,968
4396	Sweet Home Charter School	0.00984482%	0.00831795%	(223,154)	477,572
4397	Springwater Environmental Sciences School	0.01163785%	0.01192963%	(263,797)	684,935
4398	LEP High	0.02630368%	0.02786614%	(596,229)	1,599,924
4400	Phoenix School	0.00000000%	0.00031030%	-	17,816
4401	Ballston Community School	0.00352758%	0.00455025%	(79,960)	261,251
4402	Sage Community School	0.00000000%	0.00434851%	-	249,668
4403	Portland Village School	0.01528199%	0.01895045%	(346,399)	1,088,033
4404	Alliance Charter Academy	0.02099686%	0.02385424%	(475,939)	1,369,582
4405	Forest Grove Community School	0.00978708%	0.00931765%	(221,845)	534,969
4407	Madrone Trail Public Charter School	0.01007693%	0.01015605%	(228,415)	583,106
4408	Muddy Creek Charter School	0.00264229%	0.00306421%	(59,893)	175,930
4409	Southwest Charter School	0.00763708%	0.01030974%	(173,111)	591,930
4410	Ace Academy	0.00797947%	0.00597147%	(180,872)	342,850
4411	Sherwood Charter School	0.00602663%	0.00794241%	(136,607)	456,010
4412	Estacada Web Academy	0.02410236%	0.02312186%	(546,332)	1,327,533
4418	Lewis And Clark Montessori Charter School	0.00966096%	0.01608010%	(218,986)	923,233
4419	Silvies River Web Academy	0.00328827%	0.00324205%	(74,536)	186,141
4420	Oregon Virtual Academy	0.02986311%	0.03617151%	(676,911)	2,076,773
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	-	-
4422	Redmond Proficiency Academy	0.03168563%	0.03608581%	(718,223)	2,071,853
4423	Molalla River Academy	0.00732880%	0.00920507%	(166,123)	528,506

Exhibit C

Net Pension Liability/(Asset) by Employer

June 30, 2015 Meaurement Date (MD)

		100.0000%	**100.0000%**	**(2,266,714,673)**	**5,741,461,334**
Employer Number	**Employer Name**	**Proportionate Share at Prior Measurement Date**	**Proportionate Share at Current Measurement Date**	**Employer Net Pension Liability/(Asset) at Prior Measurement Date**	**Employer Net Pension Liability/(Asset) at Measurement Date**
4424	The Ivy School	0.00543327%	0.00572953%	(123,157)	328,959
4429	Clackamas Web Academy	0.00048151%	0.00042412%	(10,914)	24,351
4430	Clackamas Charter Alliance 2	0.00150193%	0.00165755%	(34,044)	95,168
4431	Corbett Charter School	0.02135730%	0.02173342%	(484,109)	1,247,816
4432	Renaissance Public Academy	0.00557725%	0.00697368%	(126,420)	400,391
4433	Powell Butte Community Charter School	0.00785208%	0.00900127%	(177,984)	516,804
4434	Logos Public Charter School	0.03365949%	0.04197407%	(762,965)	2,409,925
4435	Sunny Wolf Charter School	0.00269053%	0.00523608%	(60,987)	300,628
4436	Academy Of Arts & Academics	0.00677888%	0.00790835%	(153,658)	454,055
4437	Center for Advance Learning	0.01168658%	0.01137716%	(264,901)	653,215
4439	Homesource Family Charter	0.00925866%	0.00038334%	(209,867)	22,009
4440	Sheridan Allprep Academy	0.00291478%	0.00419465%	(66,070)	240,834
4441	Baker Web Academy	0.01603423%	0.02049302%	(363,450)	1,176,599
4443	Knova Learning Oreogn	0.01765475%	0.01966195%	(400,183)	1,128,883
4444	Bennett Pearson Academy, Inc.	0.00643199%	0.00488160%	(145,795)	280,275
4446	Coburg Community Charter School	0.00794799%	0.00883510%	(180,158)	507,264
4447	Arco Iris Spanish Immersion Charter School	0.00996164%	0.00881674%	(225,802)	506,210
4448	Gresham Barlow Web Academy	0.01043583%	0.01574082%	(236,550)	903,753
4449	Mosier Middle School	0.00378936%	0.00456322%	(85,894)	261,996
4450	Sauvie Island Academy	0.00968456%	0.01474451%	(219,521)	846,550
4451	River's Edge Academy Charter School	0.00461717%	0.00620369%	(104,658)	356,182
4452	South Columbia Family School	0.00200318%	0.00180883%	(45,406)	103,853
4453	Woodland Educational Initiative	0.00062958%	0.00311186%	(14,271)	178,666
4454	Le Monde Immersion Charter School	0.00138690%	0.00849888%	(31,437)	487,960
4455	Hope Chinese Charter School	0.00062409%	0.00522686%	(14,146)	300,098
4456	Insight School of Oregon Charter	0.00000000%	0.01014365%	-	582,394
4457	Oregon Virtual Education East	0.00010234%	0.00070523%	(2,320)	40,491
4458	Oregon Virtual Education West	0.00099629%	0.00086184%	(22,583)	49,482
4459	Crater Lake Charter Academy	0.00000000%	0.00000000%	-	-
4460	Kairos Pdx	0.00000000%	0.00000000%	-	-
4461	Mountain View Academy	0.00000000%	0.00000000%	-	-

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
1000	State Agencies	1,462,337,169	78,856,623	0	0	29,905,475	7,527,352	0	-	306,539,021	0	49,509,840	1,439,430,179	6,796,699	(9,161,305)	1,437,065,573
2000	Lake County	2,595,650	139,971	0	0	0	0	0	-	544,107	20,422	154,853	2,554,990	(4,641)	(37,783)	2,512,566
2001	Clackamas County	109,515,985	5,905,656	0	0	604,472	29,704	0	-	22,957,033	0	2,947,831	107,800,456	137,380	(661,710)	107,276,126
2002	Curry County	5,454,322	294,125	0	0	7,968	0	0	-	1,143,349	0	540,470	5,368,882	1,811	(132,070)	5,238,623
2003	Douglas County	39,204,073	2,114,082	0	0	0	0	0	-	8,218,062	182,871	1,816,976	38,589,955	(41,562)	(414,129)	38,134,264
2004	Harney County	2,777,191	149,760	0	0	47,187	0	0	-	582,162	0	134,523	2,733,687	10,724	(31,700)	2,712,711
2005	Jackson County	35,938,483	1,937,985	0	0	0	0	0	-	7,533,521	366,549	1,653,026	35,375,520	(83,306)	(405,415)	34,886,799
2006	Jefferson County	3,777,520	203,703	0	0	0	0	0	-	791,854	62,687	137,679	3,718,347	(14,247)	(33,158)	3,670,942
2007	Klamath County	1,291,727	69,656	0	0	5,345	0	0	-	270,775	0	212,430	1,271,492	1,215	(51,859)	1,220,848
2008	Lane County	63,622,878	3,430,868	0	0	87,110	0	0	-	13,336,797	0	5,298,804	62,626,248	19,798	(1,300,596)	61,345,450
2009	Marion County	46,349,988	2,499,426	0	0	316,422	0	0	-	9,716,008	0	2,912,181	45,623,932	71,914	(698,917)	44,996,929
2011	Washington County	103,558,029	5,584,373	0	0	104,027	0	0	-	21,708,111	0	3,974,395	101,935,830	23,642	(937,575)	101,021,897
2012	Grant County	396,969	21,407	0	0	59,521	0	0	-	83,214	0	83,742	390,750	13,527	(20,065)	384,212
2013	Umatilla County	7,603,781	410,034	0	0	0	0	0	-	1,593,925	47,582	475,327	7,484,670	(10,814)	(114,803)	7,359,053
2014	Linn County	31,119,510	1,678,122	0	0	1,513	0	0	-	6,523,355	0	1,062,830	30,632,034	344	(250,745)	30,381,633
2015	Yamhill County	11,709,990	631,462	0	0	56,278	0	0	-	2,454,679	0	1,039,626	11,526,557	12,790	(252,818)	11,286,529
2016	Sherman County	1,857,568	100,169	0	0	0	26,653	0	-	389,388	17,583	23,024	1,828,470	(3,996)	2,170	1,826,644
2017	Columbia County	4,850,665	261,572	0	0	0	0	0	-	1,016,809	166,540	315,725	4,774,681	(37,850)	(77,885)	4,658,946
2018	Coos County	12,123,953	653,785	0	0	0	78,395	0	-	2,541,455	12,515	141,633	11,934,036	(2,844)	(10,413)	11,920,779
2020	Wasco County	4,451,263	240,035	0	0	0	0	0	-	933,086	328,242	336,984	4,381,535	(74,600)	(83,089)	4,223,846
2021	Baker County	3,780,230	203,849	0	0	3,591	0	0	-	792,422	0	224,808	3,721,014	816	(53,289)	3,668,541
2022	Gilliam County	1,621,751	87,453	0	0	22,459	0	0	-	339,956	0	83,360	1,596,347	5,104	(20,149)	1,581,302
2023	Morrow County Rural School District Board	660	36	0	0	3	0	0	-	138	0	171	650	1	(43)	608
2027	Deschutes County	36,983,685	1,994,348	0	0	520,461	0	0	-	7,752,619	0	2,376,366	36,404,349	118,287	(568,640)	35,953,996
2028	Union County	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2035	Hood River County	2,636,953	142,198	0	0	92,184	0	0	-	552,765	0	181,676	2,595,646	20,951	(42,946)	2,573,651
2036	Clatsop County	7,251,178	391,020	0	0	0	0	0	-	1,520,011	76,785	570,839	7,137,591	(17,451)	(138,771)	6,981,369
2037	Polk County	12,124,527	653,816	0	0	0	0	0	-	2,541,576	160,754	980,192	11,934,601	(36,535)	(237,668)	11,660,398
2038	Multnomah County	206,127,590	11,115,443	0	0	2,957,441	0	0	-	43,209,016	0	10,185,622	202,898,675	672,146	(2,416,345)	201,154,476
2039	Malheur County	4,045,337	218,145	0	0	0	10,978	0	-	847,994	136,341	27,064	3,981,968	(30,987)	(3,102)	3,947,879
2040	Benton County	13,466,545	726,184	0	0	130,636	0	0	-	2,822,893	0	840,438	13,255,596	29,690	(200,847)	13,084,439
2042	Josephine County	11,458,815	617,917	0	0	0	0	0	-	2,402,027	386,710	233,893	11,279,317	(87,889)	(63,457)	11,127,971
2043	Lincoln County	2,929,952	157,998	0	0	196,948	20,035	0	-	614,184	0	174,484	2,884,055	44,761	(34,090)	2,894,726
2044	Crook County	806,097	43,469	0	0	0	0	0	-	168,976	1,278	36,737	793,469	(290)	(8,918)	784,261
2050	Wallowa County	74,795	4,033	0	0	18,222	15,659	0	-	15,679	0	0	73,623	4,141	4,117	81,881
2052	Tillamook County	7,248	391	0	0	0	0	0	-	1,519	9	1,908	7,134	(2)	(472)	6,660
2099	State Judiciary	9,335,877	503,438	0	0	0	2,067,772	0	-	1,957,012	608,156	0	9,189,634	(138,217)	538,852	9,590,269
2100	City of Roseburg	9,549,097	514,936	0	0	953	3,118,113	0	-	2,001,707	0	282,713	9,399,514	216	801,889	10,201,619
2101	City of Salem	57,796,051	3,116,656	0	0	0	169,141	0	-	12,115,362	330,663	1,203,249	56,890,696	(75,151)	(226,483)	56,589,062
2102	City of Medford	23,630,896	1,274,298	0	0	235,950	0	0	-	4,953,572	0	888,980	23,260,726	53,625	(208,312)	23,106,039
2103	City of Albany	22,140,067	1,193,904	0	0	258,767	0	0	-	4,641,060	0	718,742	21,793,251	58,811	(164,566)	21,687,496
2104	City of Ashland	14,910,215	804,034	0	0	293,813	0	0	-	3,125,519	0	338,443	14,676,652	66,776	(77,582)	14,665,846
2105	City of Astoria	5,043,056	271,947	0	0	36,051	32,822	0	-	1,057,139	0	62,863	4,964,058	8,194	(5,169)	4,967,083
2106	City of Beaverton	30,019,375	1,618,797	0	0	654,117	0	0	-	6,292,742	0	2,857,651	29,549,132	148,663	(687,093)	29,010,702
2107	City of Bend	21,639,397	1,166,906	0	0	0	19,935	0	-	4,536,108	110	333,881	21,300,423	(25)	(70,345)	21,230,053
2109	City of Canby	4,295,691	231,645	0	0	78,139	0	0	-	900,474	0	364,183	4,228,400	17,759	(85,711)	4,160,448
2110	City of Coquille	1,323,709	71,381	0	0	48,279	23,179	0	-	277,479	0	39,118	1,302,973	10,973	(2,451)	1,311,495
2111	City of Eugene	75,419,692	4,067,012	0	0	0	0	0	-	15,809,677	552,350	3,371,624	74,238,269	(125,534)	(806,849)	73,305,886
2112	City Of Forest Grove	5,751	310	0	0	24	0	0	-	1,206	0	1,503	5,661	6	(371)	5,296
2113	City of Grants Pass	11,941,343	643,938	0	0	0	0	0	-	2,503,176	82,643	314,877	11,754,286	(18,783)	(72,882)	11,662,621
2114	City of Gresham	29,730,233	1,603,205	0	0	1,054,412	0	0	-	6,232,131	0	3,487,185	29,264,520	239,639	(842,738)	28,661,421
2115	City of Hillsboro	35,782,477	1,929,572	0	0	0	0	0	-	7,500,818	227,553	1,205,435	35,221,957	(51,717)	(284,509)	34,885,731
2117	City of McMinnville	14,815,246	798,913	0	0	114,929	249,486	0	-	3,105,611	0	279,311	14,583,171	26,120	5,821	14,615,112
2118	City of Ontario	4,998,903	269,566	0	0	0	0	0	-	1,047,883	41,796	450,965	4,920,597	(9,499)	(106,384)	4,804,714
2119	City of Oregon City	8,063,814	434,842	0	0	169,475	0	0	-	1,690,358	0	276,954	7,937,497	38,517	(63,775)	7,912,239
2120	City of Lake Oswego	23,040,721	1,242,472	0	0	0	0	0	-	4,829,858	101,562	837,443	22,679,797	(23,082)	(201,105)	22,455,610
2121	City of Portland	217,058,365	11,704,886	0	0	2,595,987	0	0	-	45,500,354	0	16,735,457	213,658,223	589,997	(4,029,131)	210,219,089
2122	City of Redmond	6,256,570	337,386	0	0	99,253	0	0	-	1,311,519	0	189,484	6,158,563	22,557	(43,852)	6,137,268
2123	City of St Helens	3,696,876	199,354	0	0	0	30,817	0	-	774,949	29,058	56,207	3,638,966	(6,604)	(4,213)	3,628,149
2125	City of Vernonia	334,591	18,043	0	0	0	0	0	-	70,138	25,392	45,458	329,349	(5,771)	(11,405)	312,173
2126	City of West Linn	6,118,151	329,922	0	0	0	0	0	-	1,282,503	287,164	421,680	6,022,312	(65,264)	(105,257)	5,851,791
2127	City of Cottage Grove	3,341,340	180,182	0	0	67,557	20,420	0	-	700,421	0	102,374	3,289,000	15,354	(17,595)	3,286,759
2128	City of Tillamook	1,487,213	80,198	0	0	67,151	0	0	-	311,754	0	119,227	1,463,916	15,262	(27,863)	1,451,315
2129	City of Sweet Home	-	0	0	0	0	29,946	0	-	0	0	0	0	-	7,446	7,446
2131	City of Drain	429,919	23,183	0	0	17,269	0	0	-	90,121	0	15,864	423,185	3,925	(3,624)	423,486
2132	Eugene Water & Electric Board	45,501,346	2,453,663	0	0	0	1,677,563	0	-	9,538,114	1,182,703	0	44,788,584	(268,796)	432,955	44,952,743
2138	City of Hood River	3,068,379	165,463	0	0	0	0	0	-	643,202	82,617	47,310	3,020,314	(18,777)	(11,323)	2,990,214
2139	City of Reedsport	463,328	24,985	0	0	41,753	0	0	-	97,124	0	56,115	456,070	9,489	(13,338)	452,221
2140	City of Lebanon	3,914,823	211,107	0	0	64,308	0	0	-	820,636	0	271,868	3,853,499	14,615	(63,170)	3,804,944
2142	City of Sherwood	5,181,815	279,430	0	0	131,361	10,607	0	-	1,086,226	0	204,365	5,100,643	29,855	(43,500)	5,086,998
2143	City of Oakland	132,133	7,125	0	0	0	3,573	0	-	27,698	8,511	167	130,063	(1,934)	766	128,895

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2145	City of Vale	309,475	16,688	0	0	0	55,763	0	-	64,873	2,246	28,643	304,627	(510)	4,717	308,834
2146	City of Prineville	2,939,113	158,492	0	0	13,763	1,732,130	0	-	616,105	0	210,005	2,893,072	3,128	433,418	3,329,618
2147	City of Wheeler	106,600	5,748	0	0	1,603	0	0	-	22,346	0	13,178	104,930	364	(3,263)	102,031
2148	City of Klamath Falls	5,204,708	280,664	0	0	227,438	0	0	-	1,091,025	0	355,327	5,123,178	51,691	(83,415)	5,091,454
2149	City of Canyonville	239,823	12,932	0	0	0	0	0	-	50,272	24,511	35,874	236,066	(5,571)	(9,020)	221,475
2150	City of Bandon	1,787,009	96,365	0	0	0	0	0	-	374,598	3,098	97,815	1,759,016	(704)	(23,263)	1,735,049
2152	City of Coos Bay	6,292,423	339,319	0	0	248,461	0	0	-	1,319,034	0	580,260	6,193,854	56,469	(139,460)	6,110,863
2154	City of Pendleton	5,729,410	308,959	0	0	0	0	0	-	1,201,014	17,755	292,609	5,639,661	(4,035)	(70,530)	5,565,096
2155	City of Corvallis	18,721,382	1,009,552	0	0	0	0	0	-	3,924,426	72,135	1,209,651	18,428,118	(16,394)	(291,594)	18,120,130
2157	City of Monmouth	2,373,066	127,968	0	0	60,172	0	0	-	497,448	0	151,378	2,335,893	13,676	(36,153)	2,313,416
2158	City of Milton-Freewater	3,374,468	181,968	0	0	0	0	0	-	707,365	61,365	102,786	3,321,608	(13,947)	(23,856)	3,283,805
2159	City of Baker City	3,131,716	168,878	0	0	0	0	0	-	656,479	37,188	134,410	3,082,659	(8,452)	(31,750)	3,042,457
2160	City of Hermiston	4,813,407	259,563	0	0	144,274	43,554	0	-	1,008,999	0	159,272	4,738,007	32,790	(24,100)	4,746,697
2161	City of Pilot Rock	296,411	15,984	0	0	0	743	0	-	62,134	9,136	9,770	291,768	(2,076)	(2,015)	287,677
2162	City of Clatskanie	983,158	53,017	0	0	67,370	0	0	-	206,092	0	107,020	967,757	15,311	(25,612)	957,456
2163	City of Milwaukie	5,400,354	291,214	0	0	0	0	0	-	1,132,037	120,871	278,385	5,315,759	(27,471)	(68,417)	5,219,871
2165	City of Cornelius	1,704,596	91,920	0	0	24,072	0	0	-	357,322	0	148,099	1,677,894	5,471	(34,577)	1,648,788
2166	City of Nyssa	668,426	36,045	0	0	21,053	0	0	-	140,117	0	27,369	657,955	4,785	(6,234)	656,506
2167	City of Athena	81,911	4,417	0	0	0	2,979	0	-	17,170	966	292	80,627	(219)	761	81,169
2168	City of Oakridge	910,219	49,084	0	0	13,989	22,030	0	-	190,803	0	5,025	895,961	3,179	4,978	904,118
2170	City of Madras	1,563,310	84,302	0	0	8,370	0	0	-	327,705	0	112,937	1,538,821	1,902	(26,746)	1,513,977
2172	City of Sandy	2,878,829	155,241	0	0	26,376	0	0	-	603,468	0	125,302	2,833,733	5,994	(30,050)	2,809,677
2174	City of Mt Angel	406,702	21,931	0	0	9,487	354	0	-	85,254	0	7,702	400,331	2,156	(1,651)	400,836
2175	City of Umatilla	849,696	45,820	0	0	71,305	0	0	-	178,116	0	107,500	836,386	16,206	(25,657)	826,935
2176	City of Scappoose	1,468,283	79,177	0	0	0	0	0	-	307,785	157,818	85,553	1,445,283	(35,868)	(21,464)	1,387,951
2177	City of Condon	170,432	9,191	0	0	0	23,031	0	-	35,726	20,021	0	167,762	(4,550)	6,039	169,251
2178	City of Boardman	1,056,878	56,992	0	0	0	0	0	-	221,546	43,721	56,775	1,040,322	(9,937)	(13,861)	1,016,524
2179	City of Estacada	642,202	34,631	0	0	8,939	3,171	0	-	134,620	0	12,642	632,142	2,032	(1,992)	632,182
2180	City of Enterprise	640,367	34,532	0	0	0	0	0	-	134,235	27,084	30,786	630,336	(6,156)	(7,786)	616,394
2181	City of Central Point	3,705,367	199,812	0	0	107,248	18,698	0	-	776,729	0	113,965	3,647,324	24,375	(20,707)	3,650,992
2182	City of Cascade Locks	486,357	26,227	0	0	0	13,157	0	-	101,951	29,196	0	478,738	(6,635)	3,579	475,682
2183	City of Myrtle Point	704,429	37,986	0	0	61,411	0	0	-	147,664	0	69,023	693,394	13,957	(16,246)	691,105
2184	City of Port Orford	350,448	18,898	0	0	0	4,319	0	-	73,462	645	13,621	344,959	(146)	(1,897)	342,916
2185	City of Wood Village	582,441	31,408	0	0	0	0	0	-	122,093	7,295	43,990	573,318	(1,658)	(10,790)	560,870
2186	City of Chiloquin	38,332	2,067	0	0	0	0	0	-	8,035	972	7,269	37,732	(221)	(1,788)	35,723
2187	City of Philomath	950,931	51,279	0	0	0	0	0	-	199,337	23,117	43,538	936,035	(5,254)	(10,788)	919,993
2188	City of Talent	716,062	38,614	0	0	28,603	0	0	-	150,103	0	58,782	704,845	6,501	(14,008)	697,338
2189	City of Willamina	-	0	0	0	0	13,830	0	-	0	0	0	0	-	3,468	3,468
2191	City of Huntington	74,770	4,032	0	0	1,923	43,390	0	-	15,674	0	0	73,599	437	11,018	85,054
2192	City of North Plains	549,563	29,635	0	0	33,751	6,831	0	-	115,201	0	25,065	540,954	7,671	(3,799)	544,826
2193	City of Heppner	-	0	0	0	0	268	0	-	0	0	0	0	-	74	74
2194	City of Cave Junction	375,807	20,265	0	0	4,402	0	0	-	78,778	0	40,840	369,920	1,001	(9,795)	361,126
2195	City of Metolius	-	0	0	0	0	5,288	0	-	0	0	0	0	-	1,313	1,313
2196	City of Hubbard	678,167	36,570	0	0	0	0	0	-	142,159	20,360	28,569	667,544	(4,627)	(6,904)	656,013
2197	City of Myrtle Creek	705,568	38,048	0	0	10,739	0	0	-	147,903	0	49,732	694,516	2,441	(11,946)	685,011
2198	City of Carlton	156,596	8,444	0	0	16,757	0	0	-	32,826	0	35,237	154,143	3,808	(8,534)	149,417
2199	City of Junction City	1,971,144	106,294	0	0	0	0	0	-	413,196	19,573	55,220	1,940,266	(4,449)	(13,355)	1,922,462
2200	City of Wallowa	80,809	4,358	0	0	6,504	0	0	-	16,939	0	8,462	79,543	1,478	(1,998)	79,023
2201	City of Coburg	268,309	14,469	0	0	0	0	0	-	56,244	8,591	10,007	264,106	(1,952)	(2,435)	259,719
2202	City of Dallas	3,564,536	192,218	0	0	0	6,133	0	-	747,208	42,475	70,293	3,508,699	(9,654)	(14,273)	3,484,772
2203	City of Rockaway Beach	526,789	28,407	0	0	31,400	9,210	0	-	110,427	0	21,213	518,537	7,136	(2,262)	523,411
2204	City of Burns	429,476	23,160	0	0	9,725	0	0	-	90,028	0	36,040	422,749	2,210	(8,635)	416,324
2205	City of Elgin	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2206	City of Weston	72,797	3,926	0	0	0	0	0	-	15,260	3,939	18,598	71,656	(895)	(4,580)	66,181
2207	City of Mill City	194,684	10,498	0	0	0	0	0	-	40,810	544	12,486	191,634	(124)	(3,045)	188,465
2208	City of Fairview	1,854,933	100,027	0	0	0	0	0	-	388,836	12,601	83,334	1,825,876	(2,864)	(19,843)	1,803,169
2209	City of Monroe	-	0	0	0	0	8,486	0	-	0	0	0	0	-	2,358	2,358
2210	City of Helix	11,093	598	0	0	0	597	0	-	2,325	337	0	10,919	(76)	155	10,998
2211	City of Jefferson	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2212	Town of Lakeview	493,947	26,636	0	0	8,259	0	0	-	103,543	0	77,836	486,210	1,877	(18,986)	469,101
2213	City of Stanfield	-	0	0	0	0	8,400	0	-	0	0	0	0	-	2,137	2,137
2214	City of Yamhill	194,085	10,466	0	0	0	0	0	-	40,685	18,424	3,591	191,045	(4,187)	(961)	185,897
2215	City of Powers	-	0	0	0	0	3,059	0	-	0	0	0	0	-	763	763
2216	City of Brookings	2,217,417	119,574	0	0	12,234	0	0	-	464,821	0	76,253	2,182,682	2,780	(18,124)	2,167,338
2217	City of Sutherlin	1,190,449	64,195	0	0	63,992	0	0	-	249,545	0	75,905	1,171,801	14,544	(17,535)	1,168,810
2218	City of Prairie City	82,367	4,442	0	0	10,685	5,079	0	-	17,266	0	3,494	81,077	2,429	617	84,123
2219	City of Sheridan	457,431	24,667	0	0	0	0	0	-	95,888	18,517	46,009	450,265	(4,208)	(11,408)	434,649
2220	City of Garibaldi	268,967	14,504	0	0	27,282	21,211	0	-	56,382	0	0	264,754	6,201	5,613	276,568
2221	City of Sisters	476,695	25,706	0	0	0	0	0	-	99,926	5,746	34,917	469,228	(1,306)	(8,463)	459,459
2222	City of Jacksonville	552,269	29,781	0	0	0	0	0	-	115,768	29,647	18,054	543,618	(6,738)	(4,844)	532,036
2223	City of Cannon Beach	1,327,747	71,599	0	0	51,624	0	0	-	278,326	0	56,666	1,306,948	11,733	(12,986)	1,305,695

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2224	City of Falls City	119,996	6,471	0	0	2,027	0	0	-	25,154	0	4,972	118,116	461	(1,253)	117,324
2225	City of Echo	170,294	9,183	0	0	10,020	5,525	0	-	35,697	0	4,486	167,626	2,277	515	170,418
2226	City of Hines	316,522	17,068	0	0	13,135	0	0	-	66,350	0	15,001	311,564	2,985	(3,480)	311,069
2227	Town Of Bonanza	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2228	City of Turner	280,395	15,120	0	0	0	3,729	0	-	58,777	5,118	0	276,002	(1,163)	964	275,803
2229	City of John Day	386,135	20,822	0	0	0	0	0	-	80,943	16,267	34,703	380,086	(3,697)	(8,505)	367,884
2231	City of Banks	145,393	7,840	0	0	18,381	0	0	-	30,478	0	11,873	143,115	4,177	(2,712)	144,580
2232	City of Joseph	119,484	6,443	0	0	0	0	0	-	25,047	3,447	10,428	117,612	(783)	(2,566)	114,263
2233	City of Lafayette	336,130	18,126	0	0	11,548	0	0	-	70,460	0	20,428	330,864	2,624	(4,750)	328,738
2234	City of Aumsville	291,691	15,729	0	0	0	1,380	0	-	61,145	66,318	21,508	287,122	(15,072)	(5,660)	266,390
2235	City of Amity	267,770	14,440	0	0	4,632	0	0	-	56,131	0	11,258	263,576	1,053	(2,635)	261,994
2236	City of Creswell	377,698	20,367	0	0	0	8,935	0	-	79,174	37,611	12,381	371,782	(8,548)	(1,408)	361,826
2237	City of Troutdale	3,351,769	180,744	0	0	74,615	0	0	-	702,607	0	207,155	3,299,264	16,958	(48,961)	3,267,261
2238	City of Warrenton	2,019,912	108,924	0	0	81,465	0	0	-	423,419	0	71,173	1,988,270	18,515	(16,249)	1,990,536
2240	City of Wilsonville	7,236,749	390,242	0	0	207,063	0	0	-	1,516,987	0	419,590	7,123,388	47,060	(98,781)	7,071,667
2241	City of Bay City	174,061	9,386	0	0	0	0	0	-	36,487	5,556	12,415	171,334	(1,263)	(3,064)	167,007
2242	City of Gaston	-	0	0	0	0	175	0	-	0	0	0	0	-	40	40
2243	City Of Brownsville	436,379	23,532	0	0	1,428	0	0	-	91,475	0	114,178	429,543	324	(28,203)	401,664
2244	City of Lakeside	163,018	8,791	0	0	32,113	7,119	0	-	34,172	0	9,176	160,464	7,299	(107)	167,656
2245	City of Dundee	372,006	20,060	0	0	0	0	0	-	77,981	7,038	12,248	366,179	(1,599)	(3,062)	361,518
2246	City of Merrill	4,099	221	0	0	562	5,082	0	-	859	0	0	4,035	128	1,254	5,417
2247	City of Malin	74,370	4,010	0	0	0	0	0	-	15,590	10,121	10,131	73,205	(2,300)	(2,568)	68,337
2248	City of Fossil	54,612	2,945	0	0	0	0	0	-	11,448	755	8,517	53,756	(172)	(2,108)	51,476
2249	City of Phoenix	488,209	26,327	0	0	9,088	0	0	-	102,340	0	45,117	480,561	2,065	(10,913)	471,713
2250	City of Gold Beach	400,330	21,588	0	0	0	38,485	0	-	83,918	711	0	394,059	(161)	9,908	403,806
2251	City of Rogue River	597,183	32,203	0	0	0	4,626	0	-	125,183	6,179	6,843	587,828	(1,404)	(270)	586,154
2252	City of Dayton	154,561	8,335	0	0	21,704	0	0	-	32,399	0	13,387	152,140	4,933	(3,096)	153,977
2253	Town of Butte Falls	30,538	1,647	0	0	1,435	692	0	-	6,401	0	2,190	30,059	326	(306)	30,079
2254	City of Shady Cove	-	0	0	0	0	0	0	-	0	13,659	4,722	0	(3,104)	(1,311)	(4,415)
2255	Town of Canyon City	70,128	3,782	0	0	0	2,017	0	-	14,700	12,992	3,759	69,029	(2,953)	(585)	65,491
2256	City of Jordan Valley	-	0	0	0	0	1,171	0	-	0	0	0	0	-	326	326
2257	City of Culver	107,554	5,800	0	0	2,209	0	0	-	22,546	0	10,039	105,869	502	(2,465)	103,906
2258	City of Adair Village	155,573	8,389	0	0	0	1,292	0	-	32,612	21,438	3,306	153,136	(4,872)	(624)	147,640
2259	Town Of Hammond	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2260	City of Riddle	196,814	10,613	0	0	1,822	0	0	-	41,257	0	17,345	193,731	414	(4,179)	189,966
2261	City of Waldport	164,348	8,862	0	0	0	5,801	0	-	34,451	8,511	0	161,774	(1,934)	1,537	161,377
2262	City of Dufur	78,034	4,208	0	0	0	0	0	-	16,358	1,667	5,216	76,812	(379)	(1,251)	75,182
2263	City of La Grande	1,744,766	94,087	0	0	33,073	23,094	0	-	365,742	0	37,733	1,717,435	7,517	(2,161)	1,722,791
2264	City of Gervais	249,816	13,471	0	0	0	0	0	-	52,367	26,178	16,661	245,902	(5,949)	(4,319)	235,634
2265	City of Westfir	13,201	712	0	0	221	0	0	-	2,767	0	2,925	12,995	50	(719)	12,326
2266	City of Irrigon	309,042	16,665	0	0	830	0	0	-	64,782	0	16,420	304,201	189	(3,825)	300,565
2267	City of Independence	1,647,429	88,838	0	0	32,953	0	0	-	345,338	0	22,923	1,621,622	7,489	(5,916)	1,623,195
2268	City of Harrisburg	514,452	27,742	0	0	0	0	0	-	107,841	10,135	32,303	506,393	(2,304)	(7,411)	496,678
2269	City of Durham	26,404	1,424	0	0	0	1,101	0	-	5,535	12,539	2,936	25,991	(2,850)	(565)	22,576
2270	City of Lyons	77,970	4,205	0	0	0	0	0	-	16,344	671	9,336	76,749	(153)	(2,142)	74,454
2271	City of Columbia City	467,656	25,218	0	0	19,881	0	0	-	98,031	0	33,312	460,330	4,519	(7,799)	457,050
2272	City of Aurora	-	0	0	0	0	9,303	0	-	0	35,392	4,146	0	(8,044)	963	(7,081)
2273	City of Silverton	2,149,139	115,892	0	0	23,186	0	0	-	450,508	0	73,538	2,115,474	5,270	(16,923)	2,103,821
2274	City of Gold Hill	56,286	3,035	0	0	0	0	0	-	11,799	3,772	334	55,404	(857)	(88)	54,459
2275	City of Toledo	1,022,288	55,127	0	0	15,774	0	0	-	214,295	0	120,216	1,006,274	3,585	(29,203)	980,656
2276	City of Newport	1,656,886	89,348	0	0	66,133	0	0	-	347,321	0	104,636	1,630,932	15,030	(24,458)	1,621,504
2277	City Of Rajneeshpuram	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2278	City of Springfield	17,733,343	956,272	0	0	493,338	0	0	-	3,717,311	0	980,095	17,455,557	112,122	(229,709)	17,337,970
2279	City of Keizer	3,383,783	182,471	0	0	12,529	0	0	-	709,318	0	327,953	3,330,777	2,848	(80,045)	3,253,580
2280	City of Winston	691,811	37,306	0	0	39,590	0	0	-	145,019	0	79,407	680,974	8,998	(18,967)	671,005
2281	City of Manzanita	494,223	26,651	0	0	7,918	0	0	-	103,600	0	21,470	486,481	1,799	(5,110)	483,170
2282	City of Eagle Point	638,313	34,421	0	0	0	0	0	-	133,805	5,882	86,143	628,314	(1,337)	(21,273)	605,704
2283	City of Maupin	77,275	4,167	0	0	0	6,111	0	-	16,199	3,663	0	76,064	(832)	1,683	76,915
2284	City of Halsey	37,061	1,998	0	0	0	9,417	0	-	7,769	19,727	1,098	36,480	(4,484)	1,835	33,831
2285	City of Veneta	609,460	32,865	0	0	34,083	0	0	-	127,757	0	50,119	599,913	7,746	(11,773)	595,886
2286	City of Millersburg	181,881	9,808	0	0	8,571	1,505	0	-	38,126	0	9,732	179,032	1,948	(1,794)	179,186
2287	City of King City	264,428	14,259	0	0	9,583	0	0	-	55,430	0	11,814	260,286	2,178	(2,750)	259,714
2288	City of Tualatin	8,867,007	478,154	0	0	0	7,743	0	-	1,858,726	38,043	143,550	8,728,109	(8,646)	(30,474)	8,688,989
2289	City Of St Paul	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2290	City of Molalla	951,263	51,297	0	0	27,783	18,179	0	-	199,406	0	17,133	936,362	6,314	1,156	943,832
2291	City of Florence	1,567,654	84,536	0	0	60,375	4,535	0	-	328,616	0	74,454	1,543,097	13,721	(15,662)	1,541,156
2292	City of North Bend	2,798,231	150,895	0	0	0	0	0	-	586,573	38,797	119,185	2,754,398	(8,817)	(27,938)	2,717,643
2293	City of Lowell	151,467	8,168	0	0	1,927	0	0	-	31,751	0	16,746	149,095	438	(3,910)	145,623
2294	City of Depoe Bay	490,595	26,455	0	0	0	0	0	-	102,840	8,712	19,861	482,910	(1,980)	(4,752)	476,178
2295	City of Tigard	4,678,602	252,294	0	0	128,184	28,691	0	-	980,741	0	96,851	4,605,313	29,133	(14,041)	4,620,405
2296	City of Happy Valley	1,747,419	94,230	0	0	70,685	19,214	0	-	366,299	0	34,709	1,720,046	16,065	(2,551)	1,733,560

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2297	City of Rainier	414,540	22,354	0	0	0	0	0	-	86,897	48,556	43,169	408,047	(11,036)	(11,015)	385,996
2298	City of Lincoln City	4,923,598	265,505	0	0	155,485	0	0	-	1,032,098	0	346,367	4,846,471	35,338	(81,655)	4,800,154
2299	City of Dunes City	31,288	1,687	0	0	713	403	0	-	6,559	0	988	30,798	162	(112)	30,848
2300	City of Yachats	352,611	19,015	0	0	2,176	0	0	-	73,915	0	30,273	347,088	494	(7,381)	340,201
2301	City of Moro	46,040	2,483	0	0	2,907	0	0	-	9,651	0	6,911	45,319	661	(1,670)	44,310
2302	City of Mt. Vernon	75,956	4,096	0	0	2,862	0	0	-	15,922	0	8,394	74,766	651	(2,046)	73,371
2303	City of Woodburn	7,026,676	378,914	0	0	135,575	0	0	-	1,472,951	0	332,113	6,916,606	30,812	(76,614)	6,870,804
2304	City of Gladstone	1,907,695	102,873	0	0	42,397	0	0	-	399,896	0	55,891	1,877,811	9,636	(12,747)	1,874,700
2305	City of Elkton	47,702	2,572	0	0	0	617	0	-	9,999	349	1,628	46,955	(79)	(198)	46,678
2306	City of Imbler	-	0	0	0	0	767	0	-	0	0	0	0	-	174	174
2307	City of Yoncalla	125,789	6,783	0	0	7,414	2,087	0	-	26,368	0	3,296	123,818	1,685	(169)	125,334
2308	City of North Powder	42,754	2,306	0	0	2,150	42	0	-	8,962	0	1,530	42,085	489	(336)	42,238
2309	City of Gearhart	305,551	16,477	0	0	0	0	0	-	64,050	4,556	41,679	300,765	(1,035)	(10,318)	289,412
2501	Port of The Dalles	53,772	2,900	0	0	14,707	0	0	-	11,272	0	8,814	52,929	3,342	(2,027)	54,244
2504	Oak Lodge Water District	862,494	46,510	0	0	0	0	0	-	180,798	1,811	34,902	848,983	(411)	(8,217)	840,355
2507	Port of Astoria	622,938	33,592	0	0	0	21,636	0	-	130,582	24,994	0	613,180	(5,681)	5,706	613,205
2508	Multnomah Drainage	783,039	42,225	0	0	30,631	45,174	0	-	164,143	0	0	770,773	6,961	12,046	789,780
2510	Horsefly Irrigation District	11,345	612	0	0	0	5,003	0	-	2,378	8,458	0	11,167	(1,922)	1,238	10,483
2511	Grants Pass Irrigation District	371,418	20,029	0	0	0	0	0	-	77,858	5,596	31,389	365,600	(1,272)	(7,861)	356,467
2512	Port of Portland	36,036,033	1,943,245	0	0	0	0	0	-	7,553,970	143,814	1,993,068	35,471,542	(32,685)	(486,762)	34,952,095
2513	Port of Coos Bay	977,367	52,705	0	0	0	0	0	-	204,878	3,812	80,117	962,057	(866)	(19,290)	941,901
2515	Klamath County Fire District 1	6,247,873	336,917	0	0	0	0	0	-	1,309,696	226,736	901,349	6,150,002	(51,531)	(218,768)	5,879,703
2518	Clackamas County Housing Authority	1,732,299	93,414	0	0	23,639	2,456	0	-	363,129	0	77,279	1,705,164	5,372	(16,882)	1,693,654
2519	Portland Housing Authority	8,914,316	480,705	0	0	0	0	0	-	1,868,643	102,662	505,941	8,774,676	(23,332)	(121,505)	8,629,839
2521	League of Oregon Cities	3,825,966	206,315	0	0	0	0	0	-	802,009	8,100	193,694	3,766,033	(1,841)	(47,368)	3,716,824
2522	Lane Council of Governments	6,406,247	345,457	0	0	0	0	0	-	1,342,895	261,514	360,768	6,305,895	(59,435)	(89,050)	6,157,410
2524	Oak Lodge Sanitary District	1,326,593	71,537	0	0	0	0	0	-	278,084	17,323	102,514	1,305,812	(3,937)	(25,110)	1,276,765
2526	Clatskanie PUD	2,446,983	131,954	0	0	0	25,762	0	-	512,943	117,003	18,243	2,408,652	(26,591)	3,010	2,385,071
2527	Deschutes Valley Water District	1,606,779	86,646	0	0	0	0	0	-	336,817	267	36,092	1,581,609	(61)	(8,411)	1,573,137
2528	Columbia River Fire & Rescue	2,811,449	151,608	0	0	60,888	22,448	0	-	589,344	0	103,141	2,767,409	13,838	(17,205)	2,764,042
2529	East Fork Irrigation District	85,773	4,625	0	0	863	4,753	0	-	17,980	0	0	84,429	196	1,245	85,870
2530	River Road Water District	267,360	14,417	0	0	0	0	0	-	56,045	1,196	70,670	263,172	(272)	(17,478)	245,422
2531	Oregon School Boards Association	2,318,021	124,999	0	0	60,118	0	0	-	485,910	0	125,865	2,281,710	13,663	(30,296)	2,265,077
2533	Owyhee Irrigation District	1,475,645	79,574	0	0	0	50,034	0	-	309,329	37,545	0	1,452,530	(8,533)	13,380	1,457,377
2535	Athena Cemetary Maintenance District 1	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2536	Valley View Cemetery	-	0	0	0	0	3,704	0	-	0	0	0	0	-	919	919
2538	Clackamas Vector Control	246,082	13,270	0	0	2,239	9,607	0	-	51,584	0	0	242,228	509	2,612	245,349
2540	West Extension Irrigation District	190,706	10,284	0	0	2,662	0	0	-	39,976	0	9,809	187,718	605	(2,298)	186,025
2541	Jackson County Vector Control District	158,789	8,563	0	0	17,398	2,664	0	-	33,286	0	19,107	156,301	3,954	(3,603)	156,652
2542	Rainbow Water District	407,784	21,990	0	0	5,375	0	0	-	85,481	0	24,743	401,396	1,222	(5,840)	396,778
2544	Santa Clara Rural Fire Protection District	218,174	11,765	0	0	31,132	10,956	0	-	45,734	0	4,891	214,757	7,076	1,932	223,765
2545	Council of Governments	4,851,432	261,614	0	0	155,301	3,232	0	-	1,016,970	0	154,447	4,775,436	35,296	(34,204)	4,776,528
2547	Metzger Water District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2549	Rogue River Fire District	656,056	35,378	0	0	44,537	11,800	0	-	137,524	0	11,162	645,779	10,122	741	656,642
2550	Nyssa Road Assessment District 2	295,858	15,954	0	0	0	38,994	0	-	62,019	8,051	0	291,224	(1,830)	9,550	298,944
2551	Sandy Fire Department	693,818	37,414	0	0	0	18,887	0	-	145,440	74,710	898	682,949	(16,979)	4,043	670,013
2552	Winston-Dillard Fire District	985,868	53,163	0	0	9,956	96,909	0	-	206,660	0	0	970,425	2,263	25,804	998,492
2553	Tangent Rural Fire Protection District	156,391	8,433	0	0	2,827	1,247	0	-	32,783	0	88	153,941	642	327	154,910
2555	Monroe Fire Department	38,740	2,089	0	0	1,246	1,218	0	-	8,121	0	0	38,133	283	335	38,751
2556	Jackson County Fire District 5	2,572,330	138,713	0	0	0	0	0	-	539,219	23,287	217,098	2,532,036	(5,293)	(53,232)	2,473,511
2557	Estacada Fire Department	286,827	15,467	0	0	69,016	0	0	-	60,125	0	51,516	282,334	15,685	(12,001)	286,018
2558	Boring Fire Department	1,404,434	75,734	0	0	28,787	1,637	0	-	294,401	0	209,963	1,382,434	6,543	(47,264)	1,341,713
2559	Keizer Fire Department	1,807,589	97,474	0	0	84,746	0	0	-	378,912	0	80,815	1,779,274	19,260	(18,529)	1,780,005
2561	Jefferson Rural Fire Protection District	200,941	10,836	0	0	13,429	0	0	-	42,122	0	23,449	197,794	3,052	(5,631)	195,215
2562	Odell Rural Fire Protection District	114,384	6,168	0	0	3,897	0	0	-	23,977	0	3,460	112,592	886	(806)	112,672
2563	Central Oregon Irrigation District	1,207,989	65,141	0	0	10,976	17,970	0	-	253,222	0	17,155	1,189,066	2,495	1,093	1,192,654
2564	Illinois Valley Fire District	176,316	9,508	0	0	47,024	0	0	-	36,960	0	29,579	173,554	10,687	(6,797)	177,444
2567	Charleston Rural Fire Protection District	143,705	7,749	0	0	0	0	0	-	30,124	465	2,372	141,454	(106)	(552)	140,796
2568	Molalla Rural Fire Protection District 73	553,302	29,837	0	0	0	64,348	0	-	115,985	14,672	0	544,635	(3,335)	15,440	556,740
2569	Central Oregon Intergovernmental Council	2,047,568	110,415	0	0	0	0	0	-	429,217	72,640	50,642	2,015,494	(16,509)	(12,191)	1,986,794
2570	Port of St Helens	223,706	12,063	0	0	0	2,652	0	-	46,894	3,263	0	220,201	(741)	731	220,191
2571	Crystal Springs Water District	148,265	7,995	0	0	0	2,637	0	-	31,080	35,887	10,420	145,943	(8,156)	(2,295)	135,492
2572	Local Government Personnel Institute	445,413	24,019	0	0	15,501	4,058	0	-	93,369	0	32,219	438,436	3,523	(6,195)	435,764
2573	Goshen Fire District	120,848	6,517	0	0	0	8,081	0	-	25,332	17,839	3,674	118,955	(4,054)	817	115,718
2575	Jefferson County Rural Fire Protection District 1	256,362	13,824	0	0	9,311	0	0	-	53,739	0	10,159	252,346	2,116	(2,369)	252,093
2576	Depoe Bay Rural Fire Protection District	311,121	16,777	0	0	3,306	329	0	-	65,218	0	6,120	306,247	751	(1,300)	305,698
2578	Washington County Fire District 2	1,374,496	74,120	0	0	0	11,175	0	-	288,125	7,015	13,410	1,352,965	(1,594)	56	1,351,427
2579	La Pine Rural Fire Protection District	1,521,531	82,049	0	0	3,019	0	0	-	318,947	0	86,078	1,497,697	686	(20,974)	1,477,409
2580	Marion County Fire District 1	3,864,218	208,378	0	0	0	1,150,235	0	-	810,028	65,443	43,303	3,803,686	(14,873)	309,667	4,098,480
2581	Port of Umatilla	210,634	11,358	0	0	18,547	0	0	-	44,154	0	20,457	207,334	4,215	(4,835)	206,714
2582	Talent Irrigation District	496,601	26,779	0	0	0	0	0	-	104,099	1,121	32,460	488,822	(255)	(7,824)	480,743

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2585	Rogue River Valley Irrigation District	202,262	10,907	0	0	0	26,448	0	-	42,399	10,007	0	199,094	(2,274)	6,628	203,448
2587	Tualatin Valley Irrigation District	179,469	9,678	0	0	9,607	0	0	-	37,621	0	14,944	176,658	2,183	(3,477)	175,364
2588	Clatskanie Rural Fire Protection District	448,956	24,210	0	0	37,294	4,862	0	-	94,111	0	10,176	441,924	8,476	(962)	449,438
2589	West Slope Water District	451,442	24,344	0	0	7,619	10,727	0	-	94,632	0	3,312	444,370	1,731	2,227	448,328
2590	Redmond Fire & Rescue	3,400,266	183,360	0	0	131,562	29,355	0	-	712,773	0	39,307	3,347,002	29,901	(779)	3,376,124
2592	Medford Irrigation District	304,404	16,415	0	0	0	0	0	-	63,810	20	19,334	299,636	(4)	(4,572)	295,060
2594	Metro	31,586,277	1,703,292	0	0	621,458	0	0	-	6,621,200	0	2,200,549	31,091,490	141,241	(528,370)	30,704,361
2595	Canby Fire District	1,784,256	96,216	0	0	16,067	47,381	0	-	374,020	0	0	1,756,306	3,652	11,790	1,771,748
2596	Bend Parks & Recreation	3,119,344	168,211	0	0	68,774	0	0	-	653,885	0	120,691	3,070,481	15,630	(28,525)	3,057,586
2597	Mapleton Water District	27,145	1,464	0	0	0	2,924	0	-	5,690	1,581	0	26,720	(359)	727	27,088
2598	Marion County Housing Authority	-	0	0	0	0	0	0	-	0	35,012	12,102	0	(7,957)	(3,362)	(11,319)
2599	South Suburban Sanitary District	553,584	29,852	0	0	0	0	0	-	116,044	9,915	42,305	544,913	(2,253)	(10,350)	532,310
2600	Winston-Dillard Water District	312,851	16,870	0	0	10,901	0	0	-	65,581	0	12,961	307,950	2,478	(3,006)	307,422
2601	Baker Valley Irrigation District	11,132	600	0	0	2,583	0	0	-	2,334	0	1,510	10,958	587	(357)	11,188
2602	Aumsville Rural Fire Protection District	163,667	8,826	0	0	13,604	4,930	0	-	34,308	0	5,564	161,103	3,092	105	164,300
2603	Corbett Water District	166,057	8,955	0	0	3,797	0	0	-	34,809	0	10,213	163,456	863	(2,421)	161,898
2604	Netarts-Oceanside Sanitary District	156,581	8,444	0	0	9,616	0	0	-	32,823	0	14,793	154,128	2,186	(3,528)	152,786
2605	Scio Fire District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2606	West Valley Housing Authority	718,098	38,723	0	0	6,291	0	0	-	150,530	0	62,902	706,849	1,430	(15,012)	693,267
2607	Hoodland Fire District 74	831,050	44,814	0	0	9,764	7,482	0	-	174,207	0	13,212	818,031	2,219	(924)	819,326
2608	Gaston Rural Fire Protection District	81,491	4,394	0	0	2,635	0	0	-	17,082	0	9,790	80,214	599	(2,366)	78,447
2610	Turner Fire District	139,429	7,519	0	0	7,412	112,633	0	-	29,227	0	0	137,244	1,685	30,501	169,430
2612	Community Services Consortium	2,955,901	159,397	0	0	0	0	0	-	619,624	59,605	192,961	2,909,598	(13,546)	(47,520)	2,848,532
2613	Polk Soil & Water Conservation District	95,208	5,134	0	0	0	0	0	-	19,958	11,421	9,717	93,716	(2,596)	(2,511)	88,609
2614	Mountain Valley Mental Health Program	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2615	Humanities Council	68,036	3,669	0	0	0	0	0	-	14,262	514	18,057	66,971	(117)	(4,468)	62,386
2616	Alcohol Safety Action Program	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2617	Clean Water Services	15,003,706	809,076	0	0	81,418	0	0	-	3,145,117	0	1,334,774	14,768,678	18,504	(325,052)	14,462,130
2618	Estacada Cemetery District	-	0	0	0	0	1,466	0	-	0	0	0	0	-	367	367
2619	Comprehensive Options For Drug Abusers	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2620	Jackson County Fire District 4	305,290	16,463	0	0	0	0	0	-	63,996	14,707	8,029	300,507	(3,343)	(2,013)	295,151
2623	Evans Valley Fire District 6	-	0	0	0	0	2,749	0	-	0	0	0	0	-	690	690
2624	Klamath Vector Control	124,219	6,699	0	0	306	0	0	-	26,039	0	10,113	122,274	70	(2,364)	119,980
2625	Port of Newport	163,496	8,817	0	0	0	0	0	-	34,272	80,339	37,112	160,935	(18,259)	(9,872)	132,804
2626	Tillamook Peoples Utility District	5,842,327	315,048	0	0	0	0	0	-	1,224,684	33,099	403,829	5,750,809	(7,523)	(97,924)	5,645,362
2628	McKenzie Fire And Rescue	242,555	13,080	0	0	10,677	0	0	-	50,845	0	24,399	238,756	2,427	(5,783)	235,400
2629	Metropolitan Wastewater Management Commission	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2630	Sheridan Fire District	262,060	14,132	0	0	3,721	0	0	-	54,934	0	25,217	257,955	846	(6,086)	252,715
2631	Arch Cape Water-Sanitary District	89,438	4,823	0	0	1,658	0	0	-	18,748	0	9,269	88,037	377	(2,220)	86,194
2632	Umpqua Regional Council of Governments	26,763	1,443	0	0	8,003	0	0	-	5,610	0	4,266	26,343	1,819	(970)	27,192
2633	Port of Cascade Locks	148,583	8,012	0	0	0	0	0	-	31,146	539	13,685	146,255	(123)	(3,141)	142,991
2637	Northeast Oregon Housing Authority	541,388	29,194	0	0	20,401	0	0	-	113,487	0	71,594	532,908	4,637	(17,390)	520,155
2638	North Douglas County Fire and EMS	184,269	9,937	0	0	4,074	1,453	0	-	38,627	0	6,438	181,383	926	(1,059)	181,250
2641	Suburban East Salem Water District	259,136	13,974	0	0	0	0	0	-	54,321	24,322	27,206	255,077	(5,528)	(6,884)	242,665
2642	Dexter Rural Fire Protection District	53,938	2,909	0	0	0	1,136	0	-	11,307	411	1,225	53,093	(93)	37	53,037
2643	Sweet Home Cemetery	74,309	4,007	0	0	613	12,902	0	-	15,577	0	0	73,145	139	3,240	76,524
2644	Lakeside Water District	88,711	4,784	0	0	0	4,175	0	-	18,596	1,805	0	87,322	(410)	1,063	87,975
2645	Chiloquin Agency Lake Rural Fire Protection District	71,363	3,848	0	0	0	0	0	-	14,959	1,557	8,827	70,245	(354)	(2,063)	67,828
2646	Keno Rural Fire Protection District	66,068	3,563	0	0	931	10,443	0	-	13,849	0	0	65,033	211	2,652	67,896
2647	Crooked River Ranch Rural Fire Protection District	295,461	15,933	0	0	0	0	0	-	61,935	3,567	30,607	290,832	(811)	(7,375)	282,646
2648	Black Butte Ranch Rural Fire Protection District	510,059	27,505	0	0	26,369	0	0	-	106,920	0	88,183	502,069	5,993	(21,406)	486,656
2649	Colton Fire Department	68,912	3,716	0	0	911	675	0	-	14,445	0	1,206	67,832	207	(87)	67,952
2650	Pleasant Hill Fire Department	41,755	2,252	0	0	1,987	0	0	-	8,753	0	2,316	41,101	451	(558)	40,994
2651	Imbler Rural Fire Protection District	24,579	1,325	0	0	290	460	0	-	5,152	0	552	24,194	66	2	24,262
2652	The Oregon Consortium	242,938	13,100	0	0	18,798	70,040	0	-	50,925	0	0	239,132	4,272	16,112	259,516
2653	Umatilla Fire Department	116,920	6,305	0	0	0	0	0	-	24,509	5,467	10,622	115,089	(1,242)	(2,661)	111,186
2654	Spring Valley Rural Fire Protection District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2655	North Bay Rural Fire Protection District	51,077	2,754	0	0	244	0	0	-	10,707	0	13,338	50,277	55	(3,294)	47,038
2657	Mid-Willamette Valley Senior Service Agency	5,061,234	272,927	0	0	59,151	0	0	-	1,060,949	0	207,052	4,981,951	13,444	(50,123)	4,945,272
2658	Salem Metropolitan Communication Agency	99,611	5,372	0	0	425	0	0	-	20,881	0	25,491	98,051	97	(6,306)	91,842
2659	Silverton Fire District	368,291	19,860	0	0	6,490	5,881	0	-	77,202	0	8,105	362,522	1,475	(209)	363,788
2660	Tualatin Valley Fire & Rescue	34,235,839	1,846,170	0	0	95,007	0	0	-	7,176,608	0	352,772	33,699,547	21,592	(80,719)	33,640,420
2661	Lincoln County 911	-	0	0	0	0	708	0	-	0	0	0	0	-	161	161
2662	East Central Oregon Association of Counties	13,508	728	0	0	0	0	0	-	2,832	306	3,657	13,296	(70)	(906)	12,320
2663	Metropolitan Area Communications Commission	751,345	40,516	0	0	9,845	0	0	-	157,499	0	87,692	739,575	2,238	(21,371)	720,442
2664	Applegate Valley Rural Fire Protection District 9	282,003	15,207	0	0	9,655	10,366	0	-	59,114	0	0	277,586	2,194	2,756	282,536
2665	N NE Community Mental Health Center	84,224	4,542	0	0	0	0	0	-	17,655	685	22,371	82,905	(156)	(5,535)	77,214
2666	Central City Concern	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2667	Mental Health Services West Inc	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2668	Southeast Mental Health Network Inc	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2669	Roseburg Urban Sanitary Authority	679,209	36,626	0	0	15,811	0	0	-	142,378	0	60,606	668,569	3,593	(14,640)	657,522

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2670	Mt Hood Community Mental Health Ctr	182,800	9,857	0	0	33	0	0	-	38,319	0	48,024	179,936	7	(11,869)	168,074
2671	Columbia 911 Communications District	988,800	53,321	0	0	27,377	776	0	-	207,275	0	34,894	973,310	6,222	(7,715)	971,817
2672	Rockwood Water PUD	1,132,051	61,046	0	0	0	0	0	-	237,304	40,658	138,548	1,114,318	(9,240)	(34,273)	1,070,805
2673	Port Orford Library	-	0	0	0	0	13	0	-	0	1,694	585	0	(385)	(160)	(545)
2674	Nestucca Rural Fire District	157,434	8,490	0	0	16,386	0	0	-	33,002	0	11,091	154,968	3,724	(2,558)	156,134
2675	Salmon Harbor-Douglas County	128,708	6,941	0	0	14,449	4,841	0	-	26,980	0	1,406	126,692	3,284	1,025	131,001
2676	Woodburn Fire District	1,265,589	68,247	0	0	38,823	58,113	0	-	265,296	0	1,619	1,245,764	8,823	15,774	1,270,361
2677	Portland Private Industry Council Inc	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2678	Central Oregon Regional Housing Authority	214,229	11,552	0	0	38,401	15,292	0	-	44,907	0	0	210,874	8,727	4,179	223,780
2679	Columbia River Public Utility District	2,401,420	129,497	0	0	0	0	0	-	503,392	40,135	105,546	2,363,802	(9,122)	(25,106)	2,329,574
2681	Cloverdale Rural Fire Protection District	123,772	6,674	0	0	14,135	11,311	0	-	25,945	0	0	121,833	3,213	3,136	128,182
2684	Parkdale Fire District	106,274	5,731	0	0	521	1,808	0	-	22,278	0	2,647	104,610	118	(99)	104,629
2685	Oregon Community College Association	15,052	812	0	0	316	26,974	0	-	3,155	0	0	14,816	72	6,587	21,475
2686	Weston Cemetery	19,679	1,061	0	0	0	0	0	-	4,125	421	2,876	19,371	(96)	(727)	18,548
2687	Columbia Drainage Vector Control District	144,498	7,792	0	0	8,908	14,647	0	-	30,290	0	873	142,234	2,025	3,870	148,129
2688	Polk County Fire District 1	810,500	43,706	0	0	0	0	0	-	169,899	9,924	50,843	797,804	(2,256)	(12,681)	782,867
2689	Redmond Area Park & Recreation District	183,506	9,896	0	0	0	1,094	0	-	38,467	12,254	5,614	180,632	(2,785)	(1,310)	176,537
2692	Siuslaw Public Library	219,219	11,821	0	0	0	0	0	-	45,953	15,989	6,713	215,785	(3,634)	(1,797)	210,354
2694	Philomath Fire Department	343,304	18,513	0	0	0	0	0	-	71,964	7,347	4,650	337,927	(1,670)	(1,115)	335,142
2695	Washington County Consolidated Communications Agency	5,213,506	281,139	0	0	0	0	0	-	1,092,869	42,964	222,891	5,131,839	(9,764)	(53,627)	5,068,448
2696	Stayton Fire District	458,409	24,720	0	0	5,362	7,092	0	-	96,093	0	7,536	451,228	1,219	257	452,704
2697	Oregon Museum Park	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2698	Halsey Shedd Rural Fire Protection District	27,546	1,485	0	0	187	935	0	-	5,774	0	0	27,114	43	252	27,409
2699	Chetco Library Board	178,843	9,644	0	0	0	0	0	-	37,489	7,901	18,481	176,041	(1,796)	(4,583)	169,662
2700	Lowell Rural Fire Protection District	-	0	0	0	0	2,024	0	-	0	0	0	0	-	460	460
2701	Sisters-Camp Sherman Rural Fire Protection District	944,588	50,937	0	0	0	0	0	-	198,007	40,758	59,775	929,791	(9,263)	(14,250)	906,278
2702	Banks Fire District 13	118,140	6,371	0	0	0	4,090	0	-	24,765	175	790	116,289	(40)	709	116,958
2703	Westport Sewer District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2704	Clatsop County 4-H District	-	0	0	0	0	183	0	-	0	43,948	14,579	0	(9,988)	(4,009)	(13,997)
2705	Lebanon Fire District	2,650,187	142,911	0	0	44,419	28,742	0	-	555,539	0	60,153	2,608,673	10,095	(5,687)	2,613,081
2706	Stanfield Fire District	62,756	3,384	0	0	0	3,739	0	-	13,155	777	9,980	61,773	(176)	(1,229)	60,368
2707	Clatskanie Library	67,818	3,657	0	0	1,290	0	0	-	14,216	0	4,110	66,755	293	(989)	66,059
2708	Milton-Freewater Cemetery District 3	52,838	2,849	0	0	0	0	0	-	11,076	289	13,985	52,010	(66)	(3,459)	48,485
2709	Scappoose Public Library	64,338	3,469	0	0	420	0	0	-	13,487	0	13,263	63,330	96	(3,167)	60,259
2710	Klamath County Emergency Communications District	502,329	27,088	0	0	0	0	0	-	105,300	12,956	22,329	494,460	(2,945)	(5,329)	486,186
2712	Jefferson County EMS	207,219	11,174	0	0	0	9,380	0	-	43,438	15,644	0	203,973	(3,556)	2,230	202,647
2713	Port of Tillamook Bay	410,974	22,162	0	0	0	0	0	-	86,149	49,575	34,466	404,536	(11,267)	(8,824)	384,445
2714	Winchester Bay Sanitary District	79,276	4,275	0	0	0	3,313	0	-	16,618	3,272	0	78,034	(744)	861	78,151
2715	Jackson County Fire District 3	4,586,488	247,327	0	0	322,188	23,986	0	-	961,432	0	223,962	4,514,642	73,225	(44,238)	4,543,629
2716	Neskowin Water District	152,391	8,218	0	0	0	0	0	-	31,945	3,415	11,545	150,004	(776)	(2,853)	146,375
2717	Ice Fountain Water District	94,607	5,102	0	0	0	2,452	0	-	19,832	4,349	1,414	93,125	(989)	165	92,301
2718	Curry Library	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2719	Human Solutions, Inc	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2720	Tri-Met	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2721	Klamath Housing Authority	383,510	20,681	0	0	150	0	0	-	80,392	0	46,204	377,502	34	(11,113)	366,423
2722	Tillamook 9-1-1	-	0	0	0	0	35,123	0	-	0	2,897	0	0	(658)	8,755	8,097
2723	Oregon Coastal Zone Management Association	-	0	0	0	0	3,226	0	-	0	0	0	0	-	822	822
2724	Nehalem Bay Wastewater Agency	117,821	6,354	0	0	1,335	17,736	0	-	24,698	0	0	115,975	304	4,453	120,732
2725	West Valley Fire District	309,482	16,689	0	0	15,632	457	0	-	64,874	0	25,086	304,634	3,553	(5,574)	302,613
2726	Yamhill Communications Agency	833,422	44,942	0	0	0	0	0	-	174,704	38,361	77,735	820,367	(8,718)	(19,144)	792,505
2728	Baker County Library District	342,879	18,490	0	0	4,653	0	0	-	71,875	0	19,674	337,508	1,057	(4,649)	333,916
2729	Douglas County Fire District 2	7,747,545	417,787	0	0	0	0	0	-	1,624,061	76,830	873,203	7,626,183	(17,461)	(214,713)	7,394,009
2731	Canby Utility Board	1,452,943	78,350	0	0	51,545	0	0	-	304,570	0	79,964	1,430,183	11,715	(18,661)	1,423,237
2732	Umatilla County Special Library District	55,049	2,969	0	0	0	0	0	-	11,540	1,912	8,929	54,187	(434)	(2,208)	51,545
2733	Wiard Memorial Park District	134,377	7,246	0	0	2,252	0	0	-	28,168	0	34,533	132,272	512	(8,510)	124,274
2734	Seal Rock Water District	260,819	14,065	0	0	10,484	0	0	-	54,674	0	32,748	256,733	2,383	(7,919)	251,197
2736	Wasco 9-1-1	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2737	Portland Energy Conservation Inc	33,551	1,809	0	0	1,738	0	0	-	7,033	0	8,216	33,025	395	(2,012)	31,408
2739	Scappoose Rural Fire Protection District	1,400,927	75,545	0	0	59,548	34,107	0	-	293,666	0	22,261	1,378,982	13,534	4,415	1,396,931
2740	Neskowin Regional Sanitary Authority	39,297	2,119	0	0	0	0	0	-	8,238	810	1,937	38,682	(184)	(473)	38,025
2741	Port of Garibaldi	193,716	10,446	0	0	10,941	0	0	-	40,607	0	18,189	190,682	2,487	(4,285)	188,884
2742	Amity Fire District	75,918	4,094	0	0	1,076	1,731	0	-	15,914	0	1,172	74,729	244	215	75,188
2743	Douglas Soil & Water Conservation District	-	0	0	0	0	15,236	0	-	0	121	0	0	(28)	3,871	3,843
2745	Clackamas County Fire District	18,739,171	1,010,511	0	0	119,803	162,661	0	-	3,928,155	0	117,977	18,445,628	27,228	18,370	18,491,226
2746	Marion-Salem Data Center	-	0	0	0	0	3,804	0	-	0	0	0	0	-	864	864
2747	Salem Housing Authority	1,568,635	84,589	0	0	0	3,786	0	-	328,821	58,210	9,116	1,544,063	(13,230)	(1,021)	1,529,812
2749	Black Butte Ranch Police	325,776	17,568	0	0	24,738	6,442	0	-	68,290	0	15,476	320,673	5,622	(1,728)	324,567
2750	Eastern Oregon Human Services Consortium	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2752	Mist-Birkenfeld Rural Fire Protection District	-	0	0	0	0	9,194	0	-	0	38,901	7,715	0	(8,841)	(53)	(8,894)
2753	Linn-Benton Housing Authority	557,232	30,049	0	0	54,789	0	0	-	116,809	0	42,626	548,504	12,452	(9,924)	551,032
2754	Western Lane Ambulance District	862,547	46,513	0	0	0	0	0	-	180,809	27,786	40,389	849,035	(6,315)	(10,015)	832,705

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2756	Sandy Area Sch Trans Agency	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2757	City of Stayton	789,140	42,554	0	0	3,215	0	0	-	165,422	0	8,384	776,778	731	(1,984)	775,525
2758	Mohawk Valley Rural Fire District	49,455	2,667	0	0	9,935	1,477	0	-	10,367	0	3,086	48,681	2,258	(291)	50,648
2760	Knappa Svensen Burnside Rural Fire Protection District	53,730	2,897	0	0	1,805	0	0	-	11,263	0	1,297	52,888	410	(309)	52,989
2761	Clackamas River Water	2,251,307	121,402	0	0	0	16,847	0	-	471,925	12,859	42,601	2,216,041	(2,923)	(5,003)	2,208,115
2763	Junction City Fire Department	227,442	12,265	0	0	23,718	9,948	0	-	47,677	0	2,801	223,879	5,391	2,128	231,398
2765	Green Sanitary	210,450	11,349	0	0	3,138	0	0	-	44,115	0	12,092	207,154	713	(2,880)	204,987
2766	Southwest Lincoln County Water District	171,300	9,237	0	0	0	0	0	-	35,908	10,897	4,691	168,617	(2,476)	(1,098)	165,043
2767	Springfield Utility Board	29,361	1,583	0	0	2,455	812	0	-	6,155	0	415	28,901	558	131	29,590
2768	Lake County Library District	106,162	5,725	0	0	5,603	3,239	0	-	22,254	0	3,807	104,499	1,274	34	105,807
2771	Harbor Water PUD	58,520	3,156	0	0	0	3,737	0	-	12,267	5,179	0	57,604	(1,177)	865	57,292
2772	Umatilla County Soil & Water District	56,012	3,020	0	0	0	0	0	-	11,741	8,617	8,369	55,135	(1,958)	(2,144)	51,033
2773	Housing Authority of Jackson County	2,029,593	109,446	0	0	48,258	41,016	0	-	425,449	0	42,374	1,997,800	10,968	1,763	2,010,531
2774	Oregon Trail Library District	86,595	4,670	0	0	798	0	0	-	18,152	0	4,875	85,239	181	(1,168)	84,252
2776	Rainier Cemetery District	23,498	1,267	0	0	3,562	0	0	-	4,926	0	3,995	23,129	810	(969)	22,970
2777	City of Newberg	5,154,234	277,942	0	0	104,248	5,120	0	-	1,080,444	0	161,998	5,073,495	23,693	(35,396)	5,061,792
2778	Mulino Water District 23	48,407	2,610	0	0	2,387	1,423	0	-	10,147	0	301	47,649	542	326	48,517
2779	Brownsville Rural Fire Protection District	33,567	1,810	0	0	0	6,341	0	-	7,036	4,248	0	33,042	(965)	1,522	33,599
2780	Nehalem Bay Health District	21,923	1,182	0	0	0	706	0	-	4,595	2,051	829	21,579	(466)	(70)	21,043
2781	North Bend Coos-Curry Housing Authority	371,438	20,030	0	0	0	49,154	0	-	77,862	32,119	0	365,620	(7,300)	12,595	370,915
2782	Millington Rural Fire Protection District	-	0	0	0	0	4,405	0	-	0	0	0	0	-	1,096	1,096
2783	Tillamook Fire District	135,210	7,291	0	0	0	117	0	-	28,343	2,572	3,279	133,092	(585)	(713)	131,794
2784	Eisenschmidt Pool	146,704	7,911	0	0	9,913	1,263	0	-	30,752	0	8,489	144,405	2,253	(1,578)	145,080
2785	Fern Ridge Community Library	10,269	554	0	0	0	4,150	0	-	2,153	23,283	3,987	10,108	(5,292)	(164)	4,652
2786	Seal Rock Rural Fire Protection District	34,272	1,848	0	0	1,976	0	0	-	7,184	0	3,739	33,735	449	(861)	33,323
2788	Port of Hood River	474,231	25,573	0	0	0	546	0	-	99,410	11,037	7,595	466,802	(2,509)	(1,574)	462,719
2789	Farmers Irrigation District	285,459	15,393	0	0	0	0	0	-	59,839	16,348	44,624	280,988	(3,716)	(11,117)	266,155
2790	Silver Falls Library District	311,708	16,809	0	0	4,048	0	0	-	65,341	0	17,237	306,825	920	(4,011)	303,734
2792	North Wasco County Parks And Recreation District	297,285	16,031	0	0	3,517	0	0	-	62,318	0	29,673	292,629	799	(7,099)	286,329
2793	North Lincoln Fire & Rescue District 1	456,726	24,629	0	0	42,027	18,559	0	-	95,740	0	9,791	449,571	9,551	2,931	462,053
2794	Siuslaw Rural Fire Protection District 1	412,370	22,237	0	0	0	0	0	-	86,442	15,930	14,740	405,910	(3,621)	(3,902)	398,387
2796	West Side Rural Fire Protection District	34,101	1,839	0	0	0	9,340	0	-	7,148	1,397	0	33,567	(318)	2,313	35,562
2797	Vernonia Fire	29,276	1,579	0	0	407	1,062	0	-	6,137	0	0	28,817	92	278	29,187
2798	Fairview Water District	115,198	6,212	0	0	12,544	0	0	-	24,148	0	15,155	113,394	2,851	(3,563)	112,682
2799	Sublimity Fire District	145,068	7,823	0	0	5,603	0	0	-	30,409	0	15,676	142,795	1,273	(3,614)	140,454
2801	Coburg Rural Fire Protection District	88,868	4,792	0	0	1,278	240	0	-	18,629	0	3,390	87,476	290	(703)	87,063
2802	Rural Road Assessment District 3	192,371	10,374	0	0	10,286	1,332	0	-	40,325	0	9,485	189,357	2,338	(1,786)	189,909
2803	Southwestern Polk County Rural Fire Protection District	6,052	326	0	0	0	0	0	-	1,269	174	697	5,957	(40)	(172)	5,745
2804	Aurora Rural Fire Protection District	202,419	10,915	0	0	11,057	0	0	-	42,432	0	23,306	199,248	2,513	(5,565)	196,196
2806	Multnomah County Rural Fire Protection District 14	37,139	2,003	0	0	354	217	0	-	7,785	0	236	36,557	81	6	36,644
2808	Lifeways	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2809	Juntura Road District 4	13,305	717	0	0	0	0	0	-	2,789	10	3,500	13,096	(2)	(865)	12,229
2810	Sutherlin Water Control District	36,989	1,995	0	0	737	0	0	-	7,754	0	2,441	36,410	167	(583)	35,994
2811	Mid-Columbia Center For Living	3,048,892	164,412	0	0	0	0	0	-	639,117	12,893	78,793	3,001,132	(2,930)	(19,512)	2,978,690
2812	Workforce Development Board	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2814	The Job Council	1,586,215	85,537	0	0	33,543	390,204	0	-	332,507	0	0	1,561,368	7,624	101,409	1,670,401
2815	Hermiston Rural Fire Protection District	1,412,317	76,159	0	0	0	0	0	-	296,054	36,860	17,746	1,390,194	(8,377)	(4,333)	1,377,484
2816	Odell Sanitary District	193,882	10,455	0	0	9,724	0	0	-	40,642	0	14,409	190,845	2,210	(3,296)	189,759
2817	Wickiup Water District	72,066	3,886	0	0	2,023	0	0	-	15,107	0	5,142	70,937	460	(1,232)	70,165
2818	Netarts Water District	100,627	5,426	0	0	5,588	521	0	-	21,094	0	5,577	99,050	1,270	(1,123)	99,197
2819	Harrisburg Fire and Rescue	144,468	7,790	0	0	767	0	0	-	30,284	0	12,128	142,205	174	(2,920)	139,459
2820	Central Oregon Coast Fire & Rescue District	238,907	12,883	0	0	9,845	0	0	-	50,080	0	26,379	235,164	2,237	(6,356)	231,045
2821	Tillamook County Soil And Water Conservation District	41,916	2,260	0	0	2,735	18,547	0	-	8,787	0	0	41,260	622	4,556	46,438
2822	Deschutes County Rural Fire Protection District 2	85,655	4,619	0	0	748	1,301	0	-	17,955	0	642	84,313	170	215	84,698
2823	Lyons Fire District	34,407	1,855	0	0	0	0	0	-	7,213	46	1,505	33,868	(11)	(355)	33,502
2824	Glide Fire Department	34,467	1,859	0	0	385	0	0	-	7,225	0	1,407	33,927	87	(371)	33,643
2825	Northern Oregon Corrections	1,972,113	106,346	0	0	175,138	0	0	-	413,400	0	192,478	1,941,221	39,804	(45,470)	1,935,555
2826	Wasco County Soil-Water Conservation District	236,936	12,777	0	0	0	0	0	-	49,667	1,846	10,943	233,225	(419)	(2,510)	230,296
2828	Deschutes Public Library District	1,936,795	104,442	0	0	0	0	0	-	405,996	60,835	79,208	1,906,456	(13,826)	(19,233)	1,873,397
2829	Hubbard Rural Fire Protection District	34,058	1,837	0	0	0	0	0	-	7,139	1,085	8,116	33,525	(247)	(2,008)	31,270
2830	Netarts-Oceanside Rural Fire Protection District	103,590	5,586	0	0	458	1,160	0	-	21,715	0	0	101,967	104	300	102,371
2831	Oregon Advanced Technology Consortium, Inc	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2832	Careoregon	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2833	Boardman Rural Fire Protection District	230,932	12,453	0	0	3,079	0	0	-	48,409	0	10,693	227,315	700	(2,532)	225,483
2834	Crescent Rural Fire Protection District	245,297	13,228	0	0	4,939	0	0	-	51,420	0	31,773	241,455	1,123	(7,286)	235,292
2835	North Clackamas County Water Commission	182,899	9,863	0	0	0	0	0	-	38,340	1,965	27,967	180,034	(446)	(6,826)	172,762
2837	NORCOM	709,647	38,268	0	0	62,522	0	0	-	148,758	0	61,226	698,531	14,209	(14,534)	698,206
2838	High Desert Parks & Recreation District	20,002	1,079	0	0	247	276	0	-	4,193	0	663	19,689	56	(75)	19,670
2839	North Morrow Vector Control District	88,554	4,775	0	0	1,687	2,317	0	-	18,563	0	0	87,167	384	622	88,173
2840	Cannon Beach Rural Fire Protection District	119,265	6,431	0	0	4,481	2,204	0	-	25,001	0	1,064	117,396	1,018	370	118,784
2841	Jefferson County Soil & Water Conservation District	44,449	2,397	0	0	0	745	0	-	9,317	8,422	3,001	43,752	(1,914)	(664)	41,174

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
	Total for all entities	**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
2842	Tualatin Valley Water District	6,290,514	339,216	0	0	197,404	0	0	-	1,318,634	0	422,297	6,191,975	44,864	(100,324)	6,136,515
2843	Yachats Rural Fire Protection District	161,984	8,735	0	0	13,573	498	0	-	33,956	0	6,582	159,447	3,085	(1,358)	161,174
2844	Crook County Rural Fire Protection District 1	1,248,143	67,306	0	0	68,147	13,284	0	-	261,639	0	24,740	1,228,591	15,488	(1,933)	1,242,146
2845	Sunrise Water Authority	812,439	43,811	0	0	0	0	0	-	170,306	30,514	34,174	799,713	(6,935)	(8,064)	784,714
2846	Jefferson County Library District	159,898	8,623	0	0	1,111	0	0	-	33,518	0	5,531	157,393	253	(1,263)	156,383
2847	Sweet Home Fire and Ambulance District	768,077	41,419	0	0	0	0	0	-	161,006	41,352	17,621	756,046	(9,398)	(4,661)	741,987
2848	Lane Transit District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2849	Lebanon Aquatic District	138,649	7,477	0	0	0	0	0	-	29,064	10,316	23,123	136,477	(2,345)	(5,951)	128,181
2850	Lake County 4-H & Extension Service	31,609	1,705	0	0	3,588	0	0	-	6,626	0	5,625	31,114	816	(1,347)	30,583
2851	East Umatilla County Rural Fire Protection District	50,273	2,711	0	0	5,243	2,504	0	-	10,538	0	420	49,486	1,192	600	51,278
2852	Ochoco Irrigation District	201,977	10,892	0	0	15	3,061	0	-	42,339	0	0	198,813	4	773	199,590
2853	Mill City Rural Fire Protection District	30,387	1,639	0	0	1,726	942	0	-	6,370	0	50	29,911	392	251	30,554
2854	Sunset Empire Transportation District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
2855	Harney Hospital	5,000,936	269,676	0	0	338,531	0	0	-	1,048,309	0	493,933	4,922,598	76,939	(117,865)	4,881,672
2856	Mid-Columbia Council Of Governments	14,079	759	0	0	62	0	0	-	2,951	0	3,679	13,859	14	(908)	12,965
2857	Sunriver Service District	1,394,474	75,197	0	0	0	11,736	0	-	292,313	14,629	31,950	1,372,630	(3,325)	(4,001)	1,365,304
2858	Nesika Beach-Ophir Water District	57,612	3,107	0	0	0	0	0	-	12,077	3,994	4,471	56,710	(908)	(1,146)	54,656
2859	South Lane County Fire and Rescue	1,889,871	101,911	0	0	0	0	0	-	396,160	9,259	196,049	1,860,267	(2,104)	(48,039)	1,810,124
2860	Coos County Airport District	378,116	20,390	0	0	13,330	0	0	-	79,262	0	33,295	372,193	3,029	(8,011)	367,211
2861	Mt Angel Fire District	9,572	516	0	0	1,002	1,154	0	-	2,006	0	0	9,422	228	298	9,948
2864	Tri-City Water and Sanitary Authority	240,610	12,975	0	0	14,945	84	0	-	50,437	0	11,831	236,841	3,397	(2,665)	237,573
2865	Tri-County Cooperative Weed Management Area	30,535	1,647	0	0	0	0	0	-	6,401	1,405	5,193	30,056	(319)	(1,282)	28,455
2866	Jefferson Behavioral Health	3,150	170	0	0	942	0	0	-	660	0	502	3,101	214	(114)	3,201
2867	West Multnomah Soil And Water Conservation District	425,570	22,949	0	0	29,867	3,726	0	-	89,209	0	15,305	418,903	6,788	(2,443)	423,248
2869	Nehalem Bay Fire & Rescue	117,703	6,347	0	0	0	4,235	0	-	24,673	16,768	1,700	115,860	(3,811)	489	112,538
2870	Clackamas River Water Providers	47,720	2,573	0	0	0	0	0	-	10,003	461	2,900	46,973	(105)	(696)	46,172
2872	Emergency Communications of Southern Oregon	2,632	142	0	0	0	0	0	-	552	4	693	2,591	(1)	(171)	2,419
2873	Mosier Fire District	24,645	1,329	0	0	0	0	0	-	5,166	855	3,199	24,259	(194)	(792)	23,273
2874	Umatilla-Morrow Radio and Data District	32,456	1,750	0	0	0	5,017	0	-	6,803	1,138	0	31,947	(259)	1,207	32,895
2876	Oregon Municipal Electric Utilities Association	32,758	1,767	0	0	0	12,764	0	-	6,867	390	0	32,245	(89)	3,191	35,347
2877	Mid-Columbia Fire And Rescue V1-801	1,151,370	62,088	0	0	319,513	95,747	0	-	241,353	0	42,804	1,133,334	72,616	16,869	1,222,819
2878	Yamhill Fire Protection District	47,025	2,536	0	0	7,355	2,716	0	-	9,858	0	0	46,289	1,672	743	48,704
2879	LaGrande Rural Fire Protection District	-	0	0	0	0	7,721	0	-	0	0	0	0	-	1,827	1,827
2880	Oregon Health & Science University	228,337,209	12,313,098	0	0	0	0	0	-	47,864,655	4,927,662	6,387,643	224,760,388	(1,119,923)	(1,516,593)	222,123,872
2881	Lake Chinook Fire and Rescue District	-	0	0	0	0	3,141	0	-	0	0	0	0	-	722	722
2883	Lane Fire Authority	2,106,024	113,567	0	0	85,178	20,767	0	-	441,470	0	50,127	2,073,034	19,359	(5,623)	2,086,770
2884	North Central Public Health District	-	0	0	0	0	158,324	0	-	0	0	0	0	-	38,044	38,044
2885	Siletz Rural Fire Protection District	-	0	0	0	0	8,690	0	-	0	0	0	0	-	2,033	2,033
2900	Clatsop Community College	2,239,977	120,791	0	0	73,704	14,836	0	-	469,550	0	73,846	2,204,889	16,751	(12,662)	2,208,978
2901	Blue Mountain Community College	4,734,421	255,304	0	0	0	0	0	-	992,442	48,570	198,174	4,660,258	(11,039)	(46,531)	4,602,688
2902	Treasure Valley Community College	3,472,304	187,244	0	0	64,699	0	0	-	727,874	0	239,555	3,417,912	14,704	(57,165)	3,375,451
2903	Umpqua Community College	6,130,902	330,609	0	0	11,872	0	0	-	1,285,176	0	234,311	6,034,863	2,698	(54,183)	5,983,378
2904	Lane Community College	22,240,170	1,199,303	0	0	75,654	0	0	-	4,662,044	0	1,159,011	21,891,786	17,194	(269,964)	21,639,016
2905	Mt Hood Community College	8,591,194	463,281	0	0	0	0	0	-	1,800,909	274,162	650,012	8,456,616	(62,310)	(154,134)	8,240,172
2906	Klamath Community College	3,857,567	208,020	0	0	54,611	19,359	0	-	808,633	0	326,636	3,797,139	12,412	(68,858)	3,740,693
2908	Clackamas Community College	10,973,465	591,745	0	0	0	0	0	-	2,300,287	415,917	464,466	10,801,570	(94,527)	(116,982)	10,590,061
2910	Linn-Benton Community College	11,542,320	622,420	0	0	0	0	0	-	2,419,532	256,052	889,008	11,361,514	(58,194)	(214,111)	11,089,209
2918	Portland Community College	61,472,455	3,314,906	0	0	628,932	0	0	-	12,886,020	0	3,877,454	60,509,511	142,939	(913,058)	59,739,392
2919	Chemeketa Community College	17,232,895	929,285	0	0	35,121	0	0	-	3,612,405	0	1,226,358	16,962,947	7,982	(293,654)	16,677,275
2922	Rogue Community College	9,485,128	511,486	0	0	0	0	0	-	1,988,298	40,710	370,783	9,336,547	(9,252)	(85,403)	9,241,892
2995	Oregon Coast Community College	1,145,957	61,796	0	0	85,604	30,088	0	-	240,219	0	53,990	1,128,006	19,456	(3,912)	1,143,550
2996	Columbia Gorge Community College	3,150,408	169,886	0	0	106,636	35,569	0	-	660,397	0	121,445	3,101,058	24,235	(17,721)	3,107,572
2997	Tillamook Bay Community College	590,715	31,854	0	0	0	4,797	0	-	123,827	62,922	3,605	581,462	(14,301)	89	567,250
2998	Southwestern Community College	4,177,200	225,256	0	0	40,060	0	0	-	875,636	0	274,680	4,111,765	9,104	(64,492)	4,056,377
2999	Central Oregon Community College	14,167,747	763,997	0	0	257,845	0	0	-	2,969,881	0	647,562	13,945,814	58,601	(152,524)	13,851,891
3003	Baker School District 5J	5,061,838	272,960	0	0	68,573	0	0	-	1,061,076	0	52,003	4,982,546	15,585	(14,062)	4,984,069
3008	Huntington School District 16J	567,407	30,597	0	0	0	4,152	0	-	118,941	5,609	10,376	558,519	(1,275)	(1,205)	556,039
3016	Burnt River High School	415,694	22,416	0	0	18,468	10,579	0	-	87,139	0	3,255	409,182	4,197	2,199	415,578
3027	Pine-Eagle School District 61	1,082,645	58,382	0	0	0	22,242	0	-	226,947	17,967	0	1,065,686	(4,083)	5,559	1,067,162
3037	Alsea School	1,067,974	57,591	0	0	0	0	0	-	223,872	2,769	24,951	1,051,244	(629)	(6,387)	1,044,228
3039	Corvallis School District 509J	16,771,009	904,378	0	0	0	108,508	0	-	3,515,584	484,741	43,606	16,508,297	(110,168)	12,549	16,410,678
3043	Philomath School District 17J	3,889,520	209,743	0	0	0	0	0	-	815,331	128,025	18,571	3,828,592	(29,097)	(4,998)	3,794,497
3049	Monroe Elementary School	-	0	0	0	0	471	0	-	0	0	0	0	-	107	107
3075	West Linn School District	28,137,018	1,517,290	0	0	0	102,451	0	-	5,898,157	300,948	127,025	27,696,261	(68,397)	(411)	27,627,453
3083	Welches Elementary School	-	0	0	0	0	693	0	-	0	0	0	0	-	158	158
3094	Damascus-Union School District 26	-	0	0	0	0	636	0	-	0	0	0	0	-	144	144
3102	Molalla Elementary School 35	-	0	0	0	0	966	0	-	0	0	0	0	-	220	220
3109	Boring School District	-	0	0	0	0	993	0	-	0	0	0	0	-	226	226
3111	Sandy Elementary School District 46	-	0	0	0	0	4,082	0	-	0	0	0	0	-	937	937
3116	Colton School District 53	3,501,905	188,840	0	0	34,098	25,982	0	-	734,079	0	64,958	3,447,049	7,750	(7,546)	3,447,253
3122	Oregon City School District 62	24,875,706	1,341,424	0	0	683,758	44,981	0	-	5,214,512	0	246,310	24,486,037	155,400	(43,485)	24,597,952

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
3138	Canby Elementary School District 86	-	0	0	0	0	2,489	0	-	0	0	0	0	-	567	567
3160	Gladstone School District 115	-	0	0	0	0	38,463	0	-	0	0	0	0	-	9,708	9,708
3174	Canby Union High School	-	0	0	0	0	741	0	-	0	0	0	0	-	168	168
3175	Sandy Union High School	-	0	0	0	0	930	0	-	0	0	0	0	-	218	218
3176	Molalla Union High School	-	0	0	0	0	1,507	0	-	0	0	0	0	-	342	342
3179	Clatsop County School District 1C	269,635	14,540	0	0	75,445	31,335	0	-	56,522	0	0	265,411	17,147	8,294	290,852
3186	Jewell School District 8	1,924,837	103,797	0	0	94,225	24,801	0	-	403,489	0	24,633	1,894,685	21,415	1,290	1,917,390
3187	Seaside Schools	5,665,583	305,517	0	0	0	0	0	-	1,187,635	226,989	23,843	5,576,834	(51,588)	(6,279)	5,518,967
3195	Warrenton-Hammond School District	3,412,124	183,999	0	0	6,225	0	0	-	715,259	0	73,352	3,358,674	1,415	(18,193)	3,341,896
3230	Vernonia School District	3,139,627	169,305	0	0	0	0	0	-	658,137	203,075	134,742	3,090,446	(46,154)	(36,975)	3,007,317
3241	Coquille School District 8	4,693,722	253,109	0	0	0	111,677	0	-	983,911	70,661	67,211	4,620,197	(16,059)	15,747	4,619,885
3242	Coos Bay School District 9	10,241,763	552,288	0	0	0	139,109	0	-	2,146,906	28,710	0	10,081,330	(6,525)	38,152	10,112,957
3245	North Bend Public Schools	6,261,696	337,662	0	0	101,237	47,161	0	-	1,312,593	0	145,835	6,163,608	23,008	(20,043)	6,166,573
3252	Powers School District	894,672	48,245	0	0	0	0	0	-	187,543	20,162	20,636	880,657	(4,582)	(5,267)	870,808
3257	Myrtle Point School District 41	3,727,094	200,984	0	0	56,091	44,874	0	-	781,283	0	12,216	3,668,710	12,748	9,689	3,691,147
3264	Bandon School District	3,844,309	207,305	0	0	0	0	0	-	805,854	144,497	127,684	3,784,089	(32,840)	(32,967)	3,718,282
3274	Crook County School District	3,346,171	180,442	0	0	378,020	12,300	0	-	701,433	0	377,548	3,293,754	85,914	(82,389)	3,297,279
3275	Port Orford-Langlois School District 2Cj	1,424,013	76,790	0	0	0	23,364	0	-	298,505	146,328	23,676	1,401,707	(33,256)	(1,266)	1,367,185
3277	Curry County School District 3C	-	0	0	0	0	1,173	0	-	0	0	0	0	-	267	267
3281	Ophir School	-	0	0	0	0	851	0	-	0	0	0	0	-	193	193
3282	Pistol River School District 16	-	0	0	0	0	856	0	-	0	0	0	0	-	194	194
3283	Brookings-Harbor School District 17C	2,551,920	137,612	0	0	44,703	0	0	-	534,940	0	134,335	2,511,945	10,160	(32,444)	2,489,661
3288	Central Curry School District 1	2,369,617	127,782	0	0	0	7,919	0	-	496,725	115,735	11,608	2,332,498	(26,303)	(1,424)	2,304,771
3291	Bend-La Pine Public Schools	54,255,989	2,925,758	0	0	1,097,661	463,968	0	-	11,373,285	0	711,737	53,406,088	249,469	(32,879)	53,622,678
3296	Sisters School District	1,947,176	105,002	0	0	0	63,554	0	-	408,172	14,135	0	1,916,675	(3,213)	15,430	1,928,892
3307	Oakland School District	2,852,177	153,804	0	0	0	18,402	0	-	597,881	5,168	23,786	2,807,498	(1,174)	(294)	2,806,030
3310	Roseburg Public Schools	12,846,235	692,734	0	0	7,351	171,873	0	-	2,692,862	0	99,683	12,645,003	1,671	25,088	12,671,762
3316	Glide School District 12	2,061,534	111,168	0	0	0	46,578	0	-	432,144	33,348	0	2,029,241	(7,579)	12,388	2,034,050
3318	Days Creek School District 15	1,253,890	67,616	0	0	0	0	0	-	262,844	120,379	35,875	1,234,249	(27,359)	(8,357)	1,198,533
3319	South Umpqua School District	-	0	0	0	0	4,557	0	-	0	0	0	0	-	1,036	1,036
3320	Camas Valley School District 21	985,294	53,132	0	0	0	45,230	0	-	206,540	1,573	0	969,860	(357)	11,633	981,136
3321	North Douglas School District 22	1,859,671	100,283	0	0	0	0	0	-	389,829	76,024	61,779	1,830,540	(17,278)	(16,596)	1,796,666
3324	Yoncalla School District 32	1,430,880	77,160	0	0	0	34,464	0	-	299,945	25,159	0	1,408,465	(5,718)	8,700	1,411,447
3325	Elkton School District 34	1,136,066	61,262	0	0	0	3,672	0	-	238,145	28,957	0	1,118,270	(6,581)	912	1,112,601
3331	Umpqua School District	-	0	0	0	0	759	0	-	0	0	0	0	-	173	173
3335	Riddle School District	1,920,340	103,554	0	0	0	11,726	0	-	402,547	27,081	0	1,890,258	(6,155)	3,204	1,887,307
3338	Glendale 77	1,823,124	98,312	0	0	0	0	0	-	382,168	101,735	60,307	1,794,565	(23,122)	(14,826)	1,756,617
3349	Winston-Dillard Schools	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
3353	Sutherlin School District 130	1,830,276	98,698	0	0	32,460	13,963	0	-	383,667	0	92,439	1,801,605	7,377	(17,131)	1,791,851
3361	Arlington Public Schools	1,201,428	64,787	0	0	0	6,493	0	-	251,847	3,174	32,149	1,182,608	(721)	(5,503)	1,176,384
3364	Condon Admin School District 25J	932,720	50,297	0	0	1,085	27,316	0	-	195,519	0	17,369	918,109	246	3,641	921,996
3370	Prairie City School District 4	930,876	50,198	0	0	0	0	0	-	195,133	13,706	39,450	916,294	(3,115)	(9,945)	903,234
3372	Monument School District 8	580,436	31,300	0	0	11,196	18,621	0	-	121,673	0	10,708	571,344	2,545	2,739	576,628
3375	Dayville School District 16J	526,481	28,391	0	0	0	2,305	0	-	110,362	10,750	4,442	518,234	(2,443)	(369)	515,422
3376	Long Creek Schools	354,100	19,095	0	0	31,086	9,658	0	-	74,227	0	7,260	348,553	7,065	1,032	356,650
3392	Burns-Slater School District	-	0	0	0	0	796	0	-	0	0	0	0	-	185	185
3394	Crane Elementary School	185,472	10,002	0	0	0	10,562	0	-	38,879	57,385	5,686	182,567	(13,042)	822	170,347
3395	Pine Creek School	33,951	1,831	0	0	959	894	0	-	7,117	0	0	33,419	218	213	33,850
3396	Diamond School District 7	171,461	9,246	0	0	10,094	483	0	-	35,942	0	10,023	168,775	2,294	(2,144)	168,925
3397	Suntex School District	106,165	5,725	0	0	0	396	0	-	22,255	2,587	126	104,502	(588)	81	103,995
3398	Drewsey School	-	0	0	0	0	0	0	-	0	47,560	16,440	0	(10,809)	(4,567)	(15,376)
3399	Frenchglen School District	142,177	7,667	0	0	4,601	2,166	0	-	29,804	0	5,477	139,950	1,046	(644)	140,352
3405	Fields-Trout Creek 33	145,505	7,846	0	0	3,871	1,927	0	-	30,501	0	6,344	143,226	880	(906)	143,200
3407	Crane Union High School	822,954	44,378	0	0	0	18,714	0	-	172,510	16,156	23,643	810,062	(3,672)	(174)	806,216
3408	Burns Union High School	-	0	0	0	0	1,476	0	-	0	0	0	0	-	336	336
3409	Hood River County School District	15,038,555	810,955	0	0	0	30,085	0	-	3,152,422	260,739	403,662	14,802,981	(59,259)	(83,384)	14,660,338
3414	City of Phoenix School District	6,659,694	359,124	0	0	0	69,217	0	-	1,396,023	246,882	247,627	6,555,372	(56,110)	(37,052)	6,462,210
3415	Ashland Public Schools	15,256,628	822,715	0	0	0	718,095	0	-	3,198,135	4,772	124,486	15,017,638	(1,085)	128,624	15,145,177
3416	Central Point School District 6	21,094,524	1,137,524	0	0	91,043	81,085	0	-	4,421,890	0	47,219	20,764,086	20,691	11,792	20,796,569
3417	Eagle Point School District 9	18,064,970	974,155	0	0	0	230,857	0	-	3,786,827	306,354	0	17,781,988	(69,626)	60,929	17,773,291
3424	Rogue River School District	3,814,478	205,696	0	0	0	0	0	-	799,601	156,007	81,331	3,754,725	(35,456)	(21,684)	3,697,585
3432	Prospect School District	1,329,043	71,669	0	0	24,210	1,592	0	-	278,598	0	1,101	1,308,224	5,502	192	1,313,918
3439	Butte Falls School District	1,159,807	62,543	0	0	13,563	17,910	0	-	243,122	0	0	1,141,639	3,083	4,879	1,149,601
3440	Pinehurst School	197,498	10,650	0	0	12,814	7,492	0	-	41,400	0	994	194,404	2,912	1,855	199,171
3445	Culver School District 4	3,301,675	178,043	0	0	59,006	114,850	0	-	692,106	0	0	3,249,955	13,411	29,416	3,292,782
3446	Ashwood School	-	0	0	0	0	7,521	0	-	0	0	0	0	-	1,816	1,816
3447	Madras School District	12,765,490	688,380	0	0	0	0	0	-	2,675,936	304,861	566,683	12,565,524	(69,286)	(142,632)	12,353,606
3451	Black Butte School District	195,068	10,519	0	0	0	9,131	0	-	40,891	1,883	1,840	192,012	(428)	2,118	193,702
3453	Josephine County School District Cu	-	0	0	0	0	4,020	0	-	0	0	0	0	-	926	926
3454	Grants Pass School District	33,463,988	1,804,548	0	0	0	255,763	0	-	7,014,811	64,635	151,151	32,939,787	(14,690)	36,693	32,961,790
3455	Klamath Falls School District 1	-	0	0	0	0	1,637	0	-	0	0	0	0	-	378	378

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
3456	Klamath County School District	33,071,425	1,783,379	0	0	342,765	0	0	-	6,932,520	0	754,097	32,553,373	77,901	(198,937)	32,432,337
3457	Klamath Falls City Schools	17,870,973	963,693	0	0	0	155,602	0	-	3,746,161	228,320	61,256	17,591,031	(51,891)	29,300	17,568,440
3460	Union School District 5	-	0	0	0	0	410	0	-	0	0	0	0	-	93	93
3461	Lake County School District 7	4,142,603	223,390	0	0	18,710	54,875	0	-	868,383	0	386	4,077,710	4,252	15,155	4,097,117
3462	Paisley School District	747,005	40,282	0	0	935	6,272	0	-	156,589	0	0	735,304	213	1,707	737,224
3463	North Lake School District 14	1,573,563	84,855	0	0	0	0	0	-	329,855	31,324	85,833	1,548,914	(7,119)	(19,552)	1,522,243
3464	Plush School District	103,294	5,570	0	0	2,835	1,839	0	-	21,653	0	1,696	101,676	644	125	102,445
3465	Adel School District 21	96,275	5,192	0	0	0	168	0	-	20,181	1,732	5,078	94,767	(394)	(1,107)	93,266
3470	Pleasant Hill School District	4,357,876	234,999	0	0	46,375	0	0	-	913,510	0	60,216	4,289,611	10,540	(15,555)	4,284,596
3473	Eugene School District 4J	71,426,997	3,851,705	0	0	0	552,913	0	-	14,972,718	967,221	100,237	70,308,118	(219,823)	130,806	70,219,101
3487	Springfield School District 19	33,087,858	1,784,265	0	0	0	46,220	0	-	6,935,965	66,222	266,279	32,569,549	(15,050)	(63,461)	32,491,038
3494	Fern Ridge School District	2,933,358	158,182	0	0	0	34,054	0	-	614,898	82,215	28,574	2,887,408	(18,685)	(197)	2,868,526
3498	Mapleton School District	1,564,706	84,377	0	0	0	0	0	-	327,998	44,518	23,299	1,540,195	(10,118)	(5,452)	1,524,625
3502	Creswell School District 40	5,346,421	288,306	0	0	0	55,762	0	-	1,120,731	16,032	18,645	5,262,671	(3,644)	11,251	5,270,278
3506	South Lane School District	5,497,097	296,431	0	0	472,191	83,723	0	-	1,152,316	0	249,576	5,410,987	107,316	(33,465)	5,484,838
3510	Bethel School District	25,040,002	1,350,284	0	0	0	389,235	0	-	5,248,952	665,720	352,486	24,647,759	(151,300)	(9,451)	24,487,008
3517	Crow-Applegate-Lorane District 66	1,791,949	96,631	0	0	0	12,545	0	-	375,633	24,090	17,843	1,763,879	(5,475)	(570)	1,757,834
3519	McKenzie School District	1,745,863	94,146	0	0	0	0	0	-	365,972	11,169	68,124	1,718,515	(2,539)	(17,272)	1,698,704
3520	Junction City School District 69	8,626,567	465,188	0	0	41,226	69,988	0	-	1,808,324	0	96,580	8,491,435	9,369	(2,509)	8,498,295
3522	Lowell School District	1,632,710	88,044	0	0	32,723	13,967	0	-	342,253	0	25,906	1,607,134	7,437	(2,009)	1,612,562
3524	Oakridge School District	2,805,434	151,283	0	0	0	46,123	0	-	588,082	56,233	0	2,761,487	(12,780)	11,185	2,759,892
3527	Marcola School District 79	1,125,394	60,687	0	0	0	0	0	-	235,908	134,373	40,264	1,107,765	(30,539)	(10,383)	1,066,843
3533	Triangle Lake Schools	1,658,438	89,431	0	0	60,124	17,891	0	-	347,646	0	16,542	1,632,459	13,665	1,210	1,647,334
3537	Siuslaw School District 97J	3,529,639	190,336	0	0	0	11,896	0	-	739,892	48,290	34,749	3,474,348	(10,975)	(4,594)	3,458,779
3579	Lincoln County School District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
3582	Linn County School District 5	-	0	0	0	0	420	0	-	0	0	0	0	-	95	95
3610	Harrisburg Elementary School District 42J	-	0	0	0	0	1,683	0	-	0	0	0	0	-	383	383
3613	Harris School	-	0	0	0	0	622	0	-	0	0	0	0	-	141	141
3615	Central Linn School District 552C	3,765,481	203,054	0	0	26,742	4,223	0	-	789,330	0	25,151	3,706,496	6,078	(6,026)	3,706,548
3618	Sweet Home School District 55	1,784,534	96,231	0	0	59,073	239,235	0	-	374,079	0	0	1,756,580	13,426	60,942	1,830,948
3626	Wyatt School District 63Cj	-	0	0	0	0	173	0	-	0	0	0	0	-	40	40
3647	Scio School District 95C	3,689,903	198,978	0	0	0	196,757	0	-	773,487	70,442	0	3,632,102	(16,009)	46,987	3,663,080
3665	Santiam Canyon School District	458,895	24,746	0	0	0	89,015	0	-	96,195	230,282	29,703	451,707	(52,337)	11,980	411,350
3676	Harrisburg High School	-	0	0	0	0	1,149	0	-	0	0	0	0	-	261	261
3684	Ontario School District 8C	8,940,183	482,100	0	0	20,619	172,427	0	-	1,874,065	0	0	8,800,138	4,686	45,088	8,849,912
3687	Juntura Grade School	81,497	4,395	0	0	14,734	4,074	0	-	17,084	0	3,678	80,220	3,349	295	83,864
3689	Vale School District 15	-	0	0	0	0	61	0	-	0	0	0	0	-	14	14
3694	Nyssa School District 26	6,771,012	365,127	0	0	0	24,767	0	-	1,419,358	79,192	101,506	6,664,946	(17,998)	(16,191)	6,630,757
3696	Annex Elementary School	330,124	17,802	0	0	0	6,991	0	-	69,202	84	7,936	324,953	(19)	138	325,072
3707	Adrian School District 61	1,491,166	80,411	0	0	1,423	10,476	0	-	312,582	0	15,128	1,467,807	323	(528)	1,467,602
3709	Harper School District 66	788,210	42,504	0	0	27,353	19,351	0	-	165,227	0	5,850	775,863	6,217	4,046	786,126
3712	W W Jones School	111,159	5,994	0	0	200	96	0	-	23,301	0	2,125	109,417	46	(456)	109,007
3715	Vale High School	-	0	0	0	0	1,601	0	-	0	0	0	0	-	364	364
3720	Silverton RFD	-	0	0	0	0	825	0	-	0	0	0	0	-	188	188
3727	Aumsville Elementary	-	0	0	0	0	882	0	-	0	0	0	0	-	201	201
3729	Jefferson School District 14Cj	1,613,373	87,001	0	0	7,082	40,030	0	-	338,200	0	27,269	1,588,100	1,610	4,922	1,594,632
3730	North Marion School District 15	4,358,724	235,044	0	0	0	0	0	-	913,687	41,072	261,684	4,290,446	(9,334)	(62,925)	4,218,187
3732	Marion Elementary School	-	0	0	0	0	339	0	-	0	0	0	0	-	77	77
3735	Salem-Keizer Public Schools	122,461,820	6,603,761	0	0	0	44,022,345	0	-	25,670,774	6,078,203	0	120,543,499	(1,381,410)	10,061,881	129,223,970
3750	St Paul School District	1,889,612	101,897	0	0	0	39,841	0	-	396,106	50,549	0	1,860,012	(11,488)	10,152	1,858,676
3759	Eldriedge Elementary	-	0	0	0	0	610	0	-	0	0	0	0	-	139	139
3760	West Stayton School District	-	0	0	0	0	640	0	-	0	0	0	0	-	146	146
3761	Bethany Elementary	-	0	0	0	0	268	0	-	0	0	0	0	-	61	61
3769	Scotts Mills School	-	0	0	0	0	818	0	-	0	0	0	0	-	186	186
3771	Gervais Elementary School	-	0	0	0	0	451	0	-	0	0	0	0	-	102	102
3772	Stayton School District 77J	-	0	0	0	0	2,093	0	-	0	0	0	0	-	478	478
3780	Mt Angel School District 91	3,797,574	204,784	0	0	1,080	205,825	0	-	796,058	0	0	3,738,087	246	49,902	3,788,235
3781	Silver Crest School District 93	-	0	0	0	0	1,196	0	-	0	0	0	0	-	272	272
3786	Woodburn School District	31,071,357	1,675,525	0	0	0	56,553	0	-	6,513,261	372,122	323,465	30,584,636	(84,573)	(76,998)	30,423,065
3794	Detroit School District 123J	-	0	0	0	0	724	0	-	0	0	0	0	-	165	165
3804	Monitor School District 142J	-	0	0	0	0	90	0	-	0	0	0	0	-	23	23
3806	Cloverdale School District 144	-	0	0	0	0	649	0	-	0	0	0	0	-	148	148
3809	Morrow County Schools	7,203,326	388,440	0	0	0	0	0	-	1,509,980	173,101	136,408	7,090,488	(39,341)	(37,118)	7,014,029
3818	Portland Public Schools	17,185,491	926,729	0	0	781,017	1,491,886	0	-	3,602,468	0	2,460,190	16,916,286	177,504	(144,722)	16,949,068
3820	Parkrose School District	18,626,897	1,004,457	0	0	0	0	0	-	3,904,620	622,546	271,323	18,335,114	(141,488)	(66,386)	18,127,240
3821	Gresham Grade School District 4	-	0	0	0	0	5,172	0	-	0	0	0	0	-	1,252	1,252
3823	Orient School	-	0	0	0	0	2,267	0	-	0	0	0	0	-	515	515
3824	Reynolds School District	26,851,775	1,447,984	0	0	0	38,756	0	-	5,628,741	171,890	202,597	26,431,152	(39,066)	(35,279)	26,356,807
3842	Corbett School District 39	4,224,234	227,792	0	0	123,507	349,560	0	-	885,495	0	0	4,158,063	28,070	85,535	4,271,668
3843	David Douglas School Dist	61,360,683	3,308,879	0	0	1,516,489	34,611	0	-	12,862,590	0	123,320	60,399,490	344,657	(26,390)	60,717,757
3847	Riverdale School	1,984,929	107,037	0	0	11,563	47,172	0	-	416,086	0	0	1,953,836	2,628	12,580	1,969,044

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
3848	Barlow-Gresham Uhs District U2-20Jt	-	0	0	0	0	1,404	0	-	0	0	0	0	-	319	319
3850	Dallas School Dist	14,612,853	787,999	0	0	47,456	289,172	0	-	3,063,185	0	0	14,383,948	10,786	78,540	14,473,274
3859	Central School District 13J	5,690,366	306,853	0	0	186,734	57,674	0	-	1,192,830	0	128,520	5,601,229	42,439	(13,188)	5,630,480
3865	Perrydale School District 21	1,607,427	86,681	0	0	0	7,995	0	-	336,953	99,762	13,125	1,582,247	(22,673)	(1,829)	1,557,745
3887	Falls City School District	83,413	4,498	0	0	7,408	0	0	-	17,485	0	6,061	82,106	1,684	(1,417)	82,373
3894	Sherman County School District 9	-	0	0	0	0	274	0	-	0	0	0	0	-	62	62
3902	Tillamook Public Schools	1,418,555	76,496	0	0	50,553	68,689	0	-	297,361	0	44,965	1,396,334	11,489	8,861	1,416,684
3920	Neah-Kah-Nie School District	6,171,164	332,780	0	0	0	60,369	0	-	1,293,616	67,696	35,224	6,074,495	(15,386)	8,763	6,067,872
3927	Echo School District	801,766	43,235	0	0	0	2,551	0	-	168,068	29,020	3,507	789,207	(6,596)	(89)	782,522
3928	Umatilla School District 6R	5,433,801	293,018	0	0	27,557	91,790	0	-	1,139,048	0	54,110	5,348,682	6,263	13,199	5,368,144
3929	Ferndale School District 10	-	0	0	0	0	398	0	-	0	0	0	0	-	90	90
3931	Pendleton School District 16R	3,388,930	182,748	0	0	434,341	70,997	0	-	710,396	0	188,874	3,335,843	98,714	(23,204)	3,411,353
3935	Athena-Weston School District 29Rj	3,206,928	172,934	0	0	31,985	35,050	0	-	672,245	0	2,130	3,156,693	7,269	9,252	3,173,214
3936	Milton-Freewater Elementary School District 31	-	0	0	0	0	983	0	-	0	0	0	0	-	243	243
3942	Stanfield School District	879,043	47,402	0	0	0	22,245	0	-	184,267	61,519	21,161	865,273	(13,982)	(822)	850,469
3944	Ukiah School	415,470	22,404	0	0	0	0	0	-	87,092	35,528	6,440	408,962	(8,074)	(1,639)	399,249
3957	Helix School District	875,445	47,208	0	0	0	12,740	0	-	183,513	18,309	0	861,732	(4,161)	3,234	860,805
3958	Pilot Rock School District 2R	979,914	52,842	0	0	63,963	35,371	0	-	205,412	0	8,198	964,564	14,537	7,962	987,063
3959	Mcloughlin Union High School District	-	0	0	0	0	2,179	0	-	0	0	0	0	-	495	495
3965	La Grande Public Schools	5,217,396	281,348	0	0	0	25,174	0	-	1,093,684	115,219	14,095	5,135,667	(26,186)	3,789	5,113,270
3966	Union County School District	746,979	40,281	0	0	0	54,716	0	-	156,584	123,470	11,972	735,278	(28,061)	9,110	716,327
3967	North Powder School District	1,379,973	74,415	0	0	0	0	0	-	289,274	69,725	61,938	1,358,357	(15,847)	(16,674)	1,325,836
3969	Imbler School District	1,675,957	90,376	0	0	0	34,246	0	-	351,319	40,189	0	1,649,704	(9,134)	8,349	1,648,919
3970	Cove School District	1,572,528	84,799	0	0	0	15,298	0	-	329,638	5,089	25,981	1,547,895	(1,157)	(1,655)	1,545,083
3973	Elgin School District 23	1,794,677	96,778	0	0	0	23,515	0	-	376,205	145,330	0	1,766,564	(33,029)	5,428	1,738,963
3986	Joseph School District 6	1,600,367	86,300	0	0	0	4,139	0	-	335,473	8,384	31,531	1,575,298	(1,906)	(7,817)	1,565,575
3990	Wallowa School	1,601,914	86,383	0	0	7,679	12,202	0	-	335,797	0	37,360	1,576,820	1,745	(5,101)	1,573,464
3993	Enterprise School District 21	2,072,544	111,762	0	0	0	0	0	-	434,452	65,882	61,373	2,040,078	(14,973)	(15,890)	2,009,215
4003	Troy School District 54	53,007	2,858	0	0	15,599	5,733	0	-	11,112	0	2,541	52,177	3,545	1,015	56,737
4008	Chenowith School District	-	0	0	0	0	11,064	0	-	0	0	0	0	-	2,835	2,835
4012	Dufur Schools	1,652,205	89,095	0	0	0	31,245	0	-	346,340	11,880	0	1,626,324	(2,700)	8,300	1,631,924
4022	Maupin Grade School 84	-	0	0	0	0	214	0	-	0	0	0	0	-	49	49
4025	West Union School District 1	-	0	0	0	0	41	0	-	0	0	0	0	-	9	9
4030	Hillsboro Elementary School District 7	-	0	0	0	0	4,963	0	-	0	0	0	0	-	1,128	1,128
4034	Gaston Public Schools	462,551	24,943	0	0	0	6,517	0	-	96,961	28,024	10,017	455,305	(6,369)	(1,302)	447,634
4035	Banks School District	3,394,703	183,060	0	0	0	33,915	0	-	711,607	2,958	0	3,341,526	(672)	8,553	3,349,407
4047	Reedville School District 29	-	0	0	0	0	3,277	0	-	0	0	0	0	-	784	784
4055	Groner School	-	0	0	0	0	274	0	-	0	0	0	0	-	62	62
4062	Beaverton School District	117,982,257	6,362,201	0	0	0	71,033,586	0	-	24,731,756	11,434,695	0	116,134,107	(2,598,794)	16,211,288	129,746,601
4080	North Plains School District 70	-	0	0	0	0	1,115	0	-	0	0	0	0	-	254	254
4105	Hillsboro Union High School	-	0	0	0	0	7,584	0	-	0	0	0	0	-	1,724	1,724
4109	Spray School District 1	479,943	25,881	0	0	0	12,881	0	-	100,607	33,254	0	472,425	(7,558)	3,240	468,107
4114	Fossil School District 21J	890,032	47,995	0	0	0	39,595	0	-	186,571	5,973	0	876,090	(1,357)	9,965	884,698
4128	Yamhill Grade School	-	0	0	0	0	1,691	0	-	0	0	0	0	-	384	384
4135	Newberg School District 29Jt	10,004,093	539,471	0	0	279,810	84,579	0	-	2,097,085	0	168,034	9,847,382	63,593	(14,696)	9,896,279
4142	McMinnville Schools	24,131,137	1,301,273	0	0	10,042	152,138	0	-	5,058,433	0	229,861	23,753,131	2,282	(9,981)	23,745,432
4144	Sheridan School District 48J	5,106,450	275,366	0	0	0	0	0	-	1,070,428	17,698	87,541	5,026,459	(4,022)	(20,189)	5,002,248
4166	Yamhill-Carlton School District 1	354,405	19,111	0	0	0	0	0	-	74,291	5,097	42,118	348,853	(1,159)	(9,861)	337,833
4185	Lebanon School District Uh-1	-	0	0	0	0	1,343	0	-	0	0	0	0	-	305	305
4189	Wasco County High School	-	0	0	0	0	463	0	-	0	0	0	0	-	105	105
4203	Victor Point School	-	0	0	0	0	642	0	-	0	0	0	0	-	146	146
4218	Curry County Education Service District	-	0	0	0	0	1,109	0	-	0	0	0	0	-	252	252
4219	Grant County Education Service District	761,799	41,080	0	0	21,202	5,949	0	-	159,690	0	9,123	749,866	4,819	(421)	754,264
4220	Jefferson County Education Service District	1,014,776	54,722	0	0	0	1,010	0	-	212,720	35,462	10,922	998,880	(8,059)	(2,201)	988,620
4221	Marion Education Service District	-	0	0	0	0	5,915	0	-	0	0	0	0	-	1,344	1,344
4223	InterMountain Education Service District	5,973,129	322,101	0	0	0	0	0	-	1,252,103	261,249	51,879	5,879,562	(59,375)	(11,852)	5,808,335
4224	Wallowa County Region 18	1,127,431	60,797	0	0	11,828	15,450	0	-	236,335	0	18,126	1,109,770	2,688	171	1,112,629
4225	Washington County Education Service District	-	0	0	0	0	1,956	0	-	0	0	0	0	-	445	445
4226	North Central Education Service District	808,603	43,604	0	0	0	3,020	0	-	169,502	221	5,122	795,937	(50)	(737)	795,150
4227	Cascade School District Uh5	-	0	0	0	0	3,082	0	-	0	0	0	0	-	701	701
4230	Mari-Linn School District	-	0	0	0	0	630	0	-	0	0	0	0	-	143	143
4232	South Coast Education Service District Region 7	4,863,522	262,266	0	0	0	0	0	-	1,019,505	295,770	79,206	4,787,337	(67,220)	(20,517)	4,699,600
4237	Douglas Education Service District	7,500,608	404,471	0	0	0	0	0	-	1,572,298	77,746	162,669	7,383,114	(17,670)	(37,855)	7,327,589
4238	Multnomah Education Service District	7,488,811	403,835	0	0	0	610,633	0	-	1,569,825	3,388,894	507,331	7,371,501	(770,203)	(2,145)	6,599,153
4251	Clatsop County Education Service District	-	0	0	0	0	778	0	-	0	0	0	0	-	177	177
4252	High Desert Education Service District	7,033,886	379,303	0	0	0	75,782	0	-	1,474,462	216,240	0	6,923,702	(49,145)	18,866	6,893,423
4254	Willamette Education Service District	4,577,809	246,859	0	0	0	579,595	0	-	959,613	594,261	0	4,506,099	(135,059)	141,698	4,512,738
4258	Hermiston School District 8R	14,811,937	798,735	0	0	244,356	70,184	0	-	3,104,918	0	335,826	14,579,913	55,536	(56,828)	14,578,621
4259	Clackamas Education Service District	10,120,449	545,746	0	0	194,957	144,753	0	-	2,121,475	0	499,238	9,961,915	44,308	(73,254)	9,932,969
4260	Greater Albany School District 8J	29,461,948	1,588,737	0	0	0	214,694	0	-	6,175,892	149,923	102,189	29,000,437	(34,073)	36,412	29,002,776
4268	Lake Oswego School District	16,722,378	901,755	0	0	0	56,706	0	-	3,505,390	97,242	175,074	16,460,428	(22,100)	(24,038)	16,414,290

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
4270	Silver Falls School District	11,123,373	599,829	0	0	104,479	83,548	0	-	2,331,711	0	101,893	10,949,129	23,745	50	10,972,924
4271	Malheur Education Service District Region 14	1,948,579	105,077	0	0	0	54,128	0	-	408,466	10,028	20,954	1,918,055	(2,279)	10,273	1,926,049
4272	Linn-Benton-Lincoln Education Service District	11,533,368	621,938	0	0	0	54,538	0	-	2,417,655	161,377	34,352	11,352,702	(36,676)	7,343	11,323,369
4273	Double O School District	38,797	2,092	0	0	0	1,045	0	-	8,133	453	878	38,189	(103)	(7)	38,079
4275	Tillamook County Education Service District	-	0	0	0	0	2,364	0	-	0	0	0	0	-	537	537
4276	Lane County Education Service District	5,230,660	282,064	0	0	0	111,624	0	-	1,096,465	1,127,680	205,740	5,148,724	(256,291)	(31,781)	4,860,652
4277	Mitchell School	628,437	33,889	0	0	0	18,819	0	-	131,735	15,191	7,407	618,593	(3,453)	2,219	617,359
4279	St Helens School District 502	2,521,377	135,965	0	0	99,516	350,244	0	-	528,538	0	0	2,481,880	22,617	87,149	2,591,646
4280	Northwest Regional Education Service District	28,887,403	1,557,755	0	0	0	16,491	0	-	6,055,455	430,516	290,373	28,434,892	(97,845)	(61,413)	28,275,634
4286	Southern Oregon Education Service District	13,121,346	707,569	0	0	0	83,082	0	-	2,750,532	294,868	587,350	12,915,805	(67,016)	(110,410)	12,738,379
4288	Medford School District 549C	47,725,595	2,573,606	0	0	778,903	588,353	0	-	10,004,367	0	461,088	46,977,991	177,023	58,638	47,213,652
4291	Dayton Public Schools	1,757,630	94,780	0	0	0	4,509	0	-	368,439	184,870	32,776	1,730,097	(42,016)	(8,080)	1,680,001
4293	Lake County Education Service District	508,236	27,407	0	0	21,096	19,713	0	-	106,538	0	0	500,275	4,794	5,410	510,479
4294	Harney Education Service District Region XVII	1,123,477	60,584	0	0	0	0	0	-	235,506	60,335	32,488	1,105,878	(13,712)	(7,833)	1,084,333
4295	Wasco County Education Service District	1,181,013	63,686	0	0	14,063	45,471	0	-	247,567	0	0	1,162,513	3,196	11,582	1,177,291
4297	Yamhill Education Service District	-	0	0	0	0	902	0	-	0	0	0	0	-	205	205
4305	Mount Hood Community College District	-	0	0	0	0	315	0	-	0	0	0	0	-	72	72
4306	Amity School District	523,750	28,243	0	0	5,502	0	0	-	109,790	0	48,430	515,546	1,250	(11,148)	505,648
4307	Columbia School District 5J	-	0	0	0	0	2,165	0	-	0	0	0	0	-	492	492
4309	Scappoose School District	10,355,013	558,395	0	0	0	116,289	0	-	2,170,645	7,236	46,490	10,192,806	(1,644)	21,737	10,212,899
4311	Redmond School District 2J	21,335,749	1,150,532	0	0	254,757	299,190	0	-	4,472,457	0	0	21,001,532	57,899	82,980	21,142,411
4312	Reedsport School District	995,726	53,695	0	0	0	49,775	0	-	208,727	187,561	20,816	980,128	(42,628)	5,530	943,030
4313	Forest Grove School District	19,800,879	1,067,764	0	0	0	308,800	0	-	4,150,713	292,255	76,109	19,490,705	(66,422)	68,480	19,492,763
4314	Willamina School District 30J	3,343,451	180,296	0	0	0	52,290	0	-	700,863	928	0	3,291,077	(211)	14,402	3,305,268
4315	John Day School District	1,862,366	100,428	0	0	0	32,535	0	-	390,394	93,928	31,348	1,833,193	(21,347)	1,912	1,813,758
4316	Tigard-Tualatin School District 23J	53,557,423	2,888,087	0	0	0	0	0	-	11,226,850	1,064,081	1,418,807	52,718,465	(241,836)	(376,904)	52,099,725
4317	Sherwood School District 88J	20,243,704	1,091,643	0	0	0	983,028	0	-	4,243,539	449,074	444,469	19,926,593	(102,062)	99,953	19,924,484
4318	Portland Community College	-	0	0	0	0	689	0	-	0	0	0	0	-	157	157
4320	Rainier School District 13	2,168,823	116,954	0	0	0	23,018	0	-	454,634	107,322	0	2,134,849	(24,391)	5,601	2,116,059
4321	North Clackamas School District 12	31,054,190	1,674,599	0	0	0	428,758	0	-	6,509,662	143,734	202,178	30,567,738	(32,667)	73,151	30,608,222
4323	Estacada School District 108	5,256,013	283,431	0	0	0	57,947	0	-	1,101,780	568,638	57,940	5,173,680	(129,236)	(2,924)	5,041,520
4324	Centennial School District 28	38,327,682	2,066,823	0	0	97,922	1,333,110	0	-	8,034,351	0	237,677	37,727,293	22,255	316,291	38,065,839
4326	Harney County School District 3	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
4327	Jordan Valley School District 3	602,268	32,477	0	0	0	0	0	-	126,249	56,902	16,527	592,833	(12,932)	(3,968)	575,933
4329	Gervais School District 1	1,659,934	89,512	0	0	0	0	0	-	347,960	17,842	27,130	1,633,932	(4,055)	(7,108)	1,622,769
4330	Vale School District 84	5,338,918	287,902	0	0	0	92,150	0	-	1,119,158	37,216	0	5,255,286	(8,458)	24,814	5,271,642
4331	Molalla River School District	-	0	0	0	0	0	0	-	0	0	0	0	-	-	0
4332	Gresham-Barlow School District 10	30,542,161	1,646,988	0	0	0	0	0	-	6,402,329	306,743	929,054	30,063,728	(69,714)	(241,340)	29,752,674
4333	Canby School District	6,256,693	337,393	0	0	0	504,925	0	-	1,311,545	1,090,202	0	6,158,684	(247,773)	116,969	6,027,880
4334	Cascade School District 5	3,220,625	173,672	0	0	60,216	59,267	0	-	675,116	0	135,466	3,170,175	13,685	(24,160)	3,159,700
4335	Milton-Freewater Unified School District 7	2,375,420	128,095	0	0	0	126,664	0	-	497,942	196,009	0	2,338,210	(44,547)	30,977	2,324,640
4336	Nestucca Valley School District 101	2,519,749	135,878	0	0	106,216	34,245	0	-	528,196	0	61,346	2,480,278	24,140	(4,430)	2,499,988
4337	Sherman County School District	1,448,728	78,123	0	0	0	0	0	-	303,686	100,912	57,423	1,426,034	(22,935)	(15,417)	1,387,682
4338	Three Rivers U J School District	13,848,281	746,769	0	0	0	380,145	0	-	2,902,914	477,019	0	13,631,352	(108,414)	104,223	13,627,161
4339	Lebanon Community School District	19,039,703	1,026,717	0	0	0	456,883	0	-	3,991,153	544,846	262,122	18,741,452	(123,829)	67,339	18,684,962
4340	Monroe School District 1J	1,712,224	92,332	0	0	0	0	0	-	358,921	71,318	9,380	1,685,402	(16,209)	(2,219)	1,666,974
4341	Hillsboro School District 1J	60,293,919	3,251,353	0	0	0	34,249,928	0	-	12,638,972	5,795,273	1,128,497	59,349,436	(1,317,107)	7,470,604	65,502,933
4342	North Santiam School District 29J	3,814,747	205,710	0	0	0	3,235	0	-	799,658	349,987	192,638	3,754,991	(79,543)	(52,776)	3,622,672
4343	Harrisburg Sschool District 7	4,732,883	255,221	0	0	3,039	0	0	-	992,120	0	132,447	4,658,744	691	(33,678)	4,625,757
4344	South Wasco County School District 1	1,592,000	85,849	0	0	11,020	0	0	-	333,719	0	27,161	1,567,062	2,505	(6,991)	1,562,576
4345	Oregon Trail School District 46	20,856,371	1,124,681	0	0	0	156,702	0	-	4,371,968	104,895	68,435	20,529,663	(23,840)	27,974	20,533,797
4346	Knappa School District 4	2,563,266	138,224	0	0	0	83,974	0	-	537,319	106,821	0	2,523,114	(24,277)	20,954	2,519,791
4347	Clatskanie School District 6J	4,446,102	239,756	0	0	0	18,852	0	-	932,004	13,175	68,728	4,376,455	(2,994)	(10,384)	4,363,077
4348	Lourdes Charter School	174,379	9,403	0	0	4,073	2,839	0	-	36,554	0	4,631	171,647	926	(264)	172,309
4350	Ridgeline Montessori	746,631	40,262	0	0	3,568	10,438	0	-	156,511	0	0	734,935	811	2,825	738,571
4351	The Village School	167,145	9,013	0	0	0	878	0	-	35,037	122,419	43,438	164,527	(27,822)	(11,866)	124,839
4352	Armadillo Technical Institute	296,796	16,005	0	0	0	24,097	0	-	62,215	56,516	1,049	292,147	(12,845)	5,186	284,488
4354	Opal Charter School	153,198	8,261	0	0	0	12,730	0	-	32,114	33,651	3,175	150,798	(7,648)	2,011	145,161
4355	Three Rivers Charter School	594,938	32,082	0	0	5,670	6,733	0	-	124,712	0	4,668	585,618	1,289	810	587,717
4358	Detroit Lake Charter School	-	0	0	0	0	252	0	-	0	0	0	0	-	57	57
4360	Luckiamute Valley Charter School	759,205	40,940	0	0	60,232	35,330	0	-	159,147	0	0	747,313	13,689	9,757	770,759
4361	Rimrock Expeditionary Alternative Learning	613,046	33,059	0	0	1,595	6,234	0	-	128,508	0	2,642	603,443	363	1,131	604,937
4362	Kings Valley Charter School	31,739	1,712	0	0	0	2,847	0	-	6,653	5,955	2,000	31,242	(1,353)	91	29,980
4363	Multisensory Learning Academy	854,245	46,065	0	0	17,387	32,643	0	-	179,069	0	0	840,864	3,952	8,520	853,336
4365	Mitch Charter School	643,356	34,693	0	0	542	1,812	0	-	134,862	0	8,732	633,278	123	(1,481)	631,920
4366	Sand Ridge Charter School	787,823	42,483	0	0	0	20,749	0	-	165,146	36,203	0	775,482	(8,228)	4,844	772,098
4367	Arthur Academy Charter School	2,543,118	137,138	0	0	0	45,808	0	-	533,095	19,776	4,488	2,503,281	(4,495)	11,705	2,510,491
4369	Trillium Charter School	834,295	44,989	0	0	12,834	103,548	0	-	174,887	0	0	821,226	2,917	24,453	848,596
4370	Howard Street Charter School, Inc.	200,812	10,829	0	0	18,207	6,288	0	-	42,095	0	4,805	197,666	4,138	655	202,459
4371	The Lighthouse School	751,366	40,517	0	0	0	0	0	-	157,503	47	19,781	739,596	(11)	(5,366)	734,219
4373	Sheridan Japanese School Foundation	341,480	18,414	0	0	13,852	8,296	0	-	71,582	0	11,158	336,131	3,148	(232)	339,047

Exhibit D

Schedule of Pension Amounts by Employer

June 30, 2015 Measurement Date (MD)

Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Deferred Outflows of Resources: Differences between Expected and Actual Experience	Deferred Outflows of Resources: Changes in Assumptions	Deferred Outflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Outflows of Resources: Changes in Employer Proportion	Deferred Outflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Differences between Expected and Actual Experience	Deferred Inflows of Resources: Changes in Assumptions	Deferred Inflows of Resources: Differences between Projected and Actual Investment Earnings	Deferred Inflows of Resources: Changes in Employer Proportion	Deferred Inflows of Resources: Differences between Employer Contributions and Proportionate Share of Contributions	Pension Expense: Employer Share of Collective Expense/(Income)	Pension Expense: Amortization of Employer-Specific Change in Proportion	Pension Expense: Amortization of Employer-Specific Differences in Contributions	Pension Expense: Employer Total Expense/(Income)
Total for all entities		**5,741,461,334**	**309,608,661**	**-**	**-**	**62,582,860**	**190,902,165**	**-**	**-**	**1,203,540,447**	**62,582,866**	**190,902,181**	**5,651,523,368**	**16**	**(5)**	**5,651,523,379**
4374	Ione School District	1,377,214	74,266	0	0	25,187	20,288	0	-	288,695	0	42,115	1,355,640	5,724	(3,937)	1,357,427
4375	Eddyville Charter School	774,544	41,767	0	0	32,733	1,403	0	-	162,362	0	17,456	762,411	7,439	(3,577)	766,273
4376	Four Rivers Community School	935,881	50,467	0	0	0	0	0	-	196,182	38,381	13,329	921,221	(8,723)	(3,628)	908,870
4378	Mosier Community School	666,269	35,929	0	0	0	0	0	-	139,665	4,789	30,745	655,832	(1,088)	(7,428)	647,316
4379	Siletz Valley School	773,882	41,732	0	0	0	17,397	0	-	162,223	42,724	15,946	761,759	(9,710)	(476)	751,573
4380	The Emerson School	467,930	25,233	0	0	15,282	8,001	0	-	98,089	0	8,224	460,600	3,473	353	464,426
4381	North Wasco County School District 21	7,869,555	424,366	0	0	0	130,755	0	-	1,649,637	277,304	0	7,746,281	(63,024)	34,027	7,717,284
4382	Self Enhancement Inc	470,057	25,348	0	0	10,760	16,240	0	-	98,535	0	0	462,694	2,445	4,055	469,194
4383	City View Charter School	576,460	31,086	0	0	0	1,756	0	-	120,839	5,568	0	567,430	(1,266)	459	566,623
4386	Nixyaawii Community School	481,593	25,970	0	0	30,973	1,900	0	-	100,953	0	17,216	474,049	7,039	(3,385)	477,703
4388	West Lane Tech	302,853	16,331	0	0	5,467	97,231	0	-	63,485	0	0	298,109	1,243	25,242	324,594
4390	Oregon Connections Academy	5,910,699	318,735	0	0	150,504	143,190	0	-	1,239,016	0	0	5,818,110	34,206	37,938	5,890,254
4392	Eagleridge High School	750,526	40,472	0	0	0	0	0	-	157,327	33,517	41,610	738,769	(7,618)	(10,039)	721,112
4393	Cascade Heights Public Charter School	655,539	35,350	0	0	0	0	0	-	137,416	27,977	24,366	645,271	(6,359)	(5,968)	632,944
4395	Siletz Valley Early College Academy	285,968	15,421	0	0	0	0	0	-	59,945	26,418	13,490	281,489	(6,004)	(3,689)	271,796
4396	Sweet Home Charter School	477,572	25,753	0	0	0	8,882	0	-	100,110	26,215	0	470,091	(5,958)	2,159	466,292
4397	Springwater Environmental Sciences School	684,935	36,935	0	0	5,009	28,264	0	-	143,578	0	0	674,206	1,139	7,273	682,618
4398	LEP High	1,599,924	86,276	0	0	26,826	29,620	0	-	335,380	0	50,571	1,574,861	6,097	(3,265)	1,577,693
4400	Phoenix School	17,816	961	0	0	5,327	112,926	0	-	3,735	0	0	17,537	1,211	28,254	47,002
4401	Ballston Community School	261,251	14,088	0	0	17,558	4,178	0	-	54,764	0	6,547	257,158	3,991	(327)	260,822
4402	Sage Community School	249,668	13,463	0	0	74,661	28,599	0	-	52,336	0	4,587	245,757	16,968	6,901	269,626
4403	Portland Village School	1,088,033	58,672	0	0	62,984	27,205	0	-	228,076	0	31,395	1,070,989	14,315	422	1,085,726
4404	Alliance Charter Academy	1,369,582	73,855	0	0	49,058	29,718	0	-	287,095	0	0	1,348,128	11,150	7,576	1,366,854
4405	Forest Grove Community School	534,969	28,848	0	0	0	30,811	0	-	112,142	8,059	0	526,589	(1,832)	7,476	532,233
4407	Madrone Trail Public Charter School	583,106	31,444	0	0	1,359	40,069	0	-	122,232	0	694	573,972	309	8,914	583,195
4408	Muddy Creek Charter School	175,930	9,487	0	0	7,244	26,611	0	-	36,879	0	0	173,175	1,646	6,506	181,327
4409	Southwest Charter School	591,930	31,920	0	0	45,887	18,291	0	-	124,082	0	14,199	582,657	10,429	1,854	594,940
4410	Ace Academy	342,850	18,488	0	0	0	8,330	0	-	71,869	34,476	2,714	337,479	(7,835)	1,139	330,783
4411	Sherwood Charter School	456,010	24,590	0	0	32,892	61,366	0	-	95,590	0	0	448,867	7,476	15,786	472,129
4412	Estacada Web Academy	1,327,533	71,587	0	0	0	26,177	0	-	278,281	16,835	0	1,306,737	(3,826)	6,133	1,309,044
4418	Lewis And Clark Montessori Charter School	923,233	49,785	0	0	110,211	30,131	0	-	193,531	0	0	908,771	25,048	7,321	941,140
4419	Silvies River Web Academy	186,141	10,038	0	0	0	8,519	0	-	39,019	794	0	183,225	(180)	2,007	185,052
4420	Oregon Virtual Academy	2,076,773	111,990	0	0	108,310	162,476	0	-	435,339	0	0	2,044,241	24,616	41,185	2,110,042
4421	Home Scholars Academy of Oakridge and Westfir	-	0	0	0	0	3,490	0	-	0	0	0	0	-	811	811
4422	Redmond Proficiency Academy	2,071,853	111,725	0	0	75,547	73,725	0	-	434,307	0	0	2,039,398	17,170	19,605	2,076,173
4423	Molalla River Academy	528,506	28,500	0	0	32,214	18,537	0	-	110,787	0	0	520,227	7,321	5,041	532,589
4424	The Ivy School	328,959	17,739	0	0	5,087	1,593	0	-	68,957	0	21,904	323,806	1,156	(4,536)	320,426
4429	Clackamas Web Academy	24,351	1,313	0	0	0	0	0	-	5,104	985	1,418	23,969	(224)	(342)	23,403
4430	Clackamas Charter Alliance 2	95,168	5,132	0	0	2,673	1,581	0	-	19,949	0	2,313	93,677	607	(87)	94,197
4431	Corbett Charter School	1,247,816	67,289	0	0	6,457	18,511	0	-	261,571	0	138,496	1,228,269	1,468	(26,334)	1,203,403
4432	Renaissance Public Academy	400,391	21,591	0	0	23,976	6,256	0	-	83,931	0	28,662	394,119	5,449	(4,776)	394,792
4433	Powell Butte Community Charter School	516,804	27,869	0	0	19,731	16,354	0	-	108,334	0	15,302	508,709	4,484	1,064	514,257
4434	Logos Public Charter School	2,409,925	129,955	0	0	142,755	123,526	0	-	505,175	0	0	2,372,174	32,444	32,055	2,436,673
4435	Sunny Wolf Charter School	300,628	16,211	0	0	43,705	15,833	0	-	63,018	0	5,188	295,918	9,933	3,219	309,070
4436	Academy Of Arts & Academics	454,055	24,485	0	0	19,392	12,795	0	-	95,180	0	0	446,942	4,407	3,517	454,866
4437	Center for Advance Learning	653,215	35,225	0	0	0	5,997	0	-	136,929	5,313	0	642,983	(1,207)	1,486	643,262
4439	Homesource Family Charter	22,009	1,187	0	0	0	0	0	-	4,614	152,382	58,458	21,665	(34,632)	(16,061)	(29,028)
4440	Sheridan Allprep Academy	240,834	12,987	0	0	21,974	12,413	0	-	50,484	0	3,281	237,062	4,994	2,702	244,758
4441	Baker Web Academy	1,176,599	63,448	0	0	76,553	114,496	0	-	246,642	0	0	1,158,168	17,399	28,554	1,204,121
4443	Knova Learning Oreogn	1,128,883	60,875	0	0	34,463	14,247	0	-	236,640	0	21,679	1,111,200	7,832	(969)	1,118,063
4444	Bennett Pearson Academy, Inc.	280,275	15,114	0	0	0	40,894	0	-	58,752	26,619	0	275,885	(6,050)	10,388	280,223
4446	Coburg Community Charter School	507,264	27,354	0	0	15,231	17,335	0	-	106,334	0	0	499,318	3,462	4,462	507,242
4447	Arco Iris Spanish Immersion Charter School	506,210	27,297	0	0	0	13,726	0	-	106,113	19,657	751	498,280	(4,467)	3,642	497,455
4448	Gresham Barlow Web Academy	903,753	48,735	0	0	91,082	72,441	0	-	189,447	0	0	889,596	20,701	17,597	927,894
4449	Mosier Middle School	261,996	14,128	0	0	13,286	9,359	0	-	54,920	0	0	257,891	3,020	2,575	263,486
4450	Sauvie Island Academy	846,550	45,650	0	0	86,875	30,653	0	-	177,456	0	9,307	833,289	19,744	6,399	859,432
4451	River's Edge Academy Charter School	356,182	19,207	0	0	27,239	21,803	0	-	74,664	0	1,340	350,603	6,191	5,752	362,546
4452	South Columbia Family School	103,853	5,600	0	0	0	771	0	-	21,770	3,337	343	102,226	(759)	80	101,547
4453	Woodland Educational Initiative	178,666	9,635	0	0	42,619	43,452	0	-	37,452	0	0	175,867	9,686	11,001	196,554
4454	Le Monde Immersion Charter School	487,960	26,313	0	0	122,107	43,760	0	-	102,287	0	0	480,316	27,752	12,127	520,195
4455	Hope Chinese Charter School	300,098	16,183	0	0	79,026	53,942	0	-	62,907	0	0	295,397	17,960	13,825	327,182
4456	Insight School of Oregon Charter	582,394	31,406	0	0	174,158	131,569	0	-	122,083	0	0	573,271	39,581	34,934	647,786
4457	Oregon Virtual Education East	40,491	2,183	0	0	10,351	3,480	0	-	8,488	0	195	39,856	2,352	922	43,130
4458	Oregon Virtual Education West	49,482	2,668	0	0	0	0	0	-	10,373	2,308	3,455	48,707	(525)	(877)	47,305
4459	Crater Lake Charter Academy	-	0	0	0	0	38,863	0	-	0	0	0	0	-	8,832	8,832
4460	Kairos Pdx	-	0	0	0	0	5,642	0	-	0	0	0	0	-	1,282	1,282
4461	Mountain View Academy	-	0	0	0	0	19,082	0	-	0	0	0	0	-	4,337	4,337

Exhibit E

Proportionate Share as of December 31, 2013

Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
1000	State Agencies	SLGRP	1,413,024,572	972,621,222	124,400,196	2,510,045,990	13.66%	7.33%	11.44%	2,250,569,553
2000	Lake County	SLGRP	1,583,888	1,412,919	495,843	3,492,650	13.84%	7.33%	11.44%	3,269,345
2001	Clackamas County	Indep	74,395,856	41,526,356	12,410,977	128,333,189	13.91%	7.33%	11.44%	121,463,978
2002	Curry County	Indep	2,506,879	1,338,220	640,811	4,485,910	17.88%	7.33%	11.44%	5,089,947
2003	Douglas County	Indep	16,920,750	10,565,818	2,528,872	30,015,440	16.48%	7.33%	11.44%	31,148,045
2004	Harney County	SLGRP	1,819,710	1,617,583	294,595	3,731,888	13.57%	7.33%	11.44%	3,327,655
2005	Jackson County	SLGRP	26,127,180	16,183,157	3,267,125	45,577,462	13.93%	7.33%	11.44%	42,253,768
2006	Jefferson County	Indep	2,154,971	2,319,193	1,138,026	5,612,190	14.48%	7.33%	11.44%	5,476,691
2007	Klamath County	SLGRP	2,322,962	-	1,176,750	3,499,712	16.33%	7.33%	11.44%	4,424,515
2008	Lane County	Indep	45,464,174	26,209,334	2,077,131	73,750,639	13.85%	7.33%	11.44%	66,818,789
2009	Marion County	SLGRP	42,832,362	24,664,111	6,176,863	73,673,336	13.93%	7.33%	11.44%	69,145,075
2011	Washington County	SLGRP	70,343,711	35,194,445	12,720,847	118,259,003	13.89%	7.33%	11.44%	113,336,735
2012	Grant County	SLGRP	1,422,191	1,164,967	445,024	3,032,182	13.92%	7.33%	11.44%	2,872,177
2013	Umatilla County	SLGRP	7,633,238	4,337,339	1,455,820	13,426,397	13.97%	7.33%	11.44%	12,806,467
2014	Linn County	Indep	21,055,562	9,135,938	2,409,217	32,600,717	14.61%	7.33%	11.44%	32,088,585
2015	Yamhill County	Indep	11,931,610	8,317,978	2,337,835	22,587,423	12.91%	7.33%	11.44%	20,244,320
2016	Sherman County	SLGRP	1,301,677	724,511	147,568	2,173,756	13.36%	7.33%	11.44%	1,973,335
2017	Columbia County	SLGRP	4,811,411	2,326,857	994,327	8,132,595	14.07%	7.33%	11.44%	7,935,353
2018	Coos County	SLGRP	7,970,672	3,520,673	1,109,245	12,600,590	14.23%	7.33%	11.44%	12,248,368
2020	Wasco County	SLGRP	3,277,809	1,752,279	656,579	5,686,667	14.26%	7.33%	11.44%	5,536,983
2021	Baker County	SLGRP	2,553,790	1,921,111	597,209	5,072,110	13.26%	7.33%	11.44%	4,631,843
2022	Gilliam County	SLGRP	1,364,416	564,990	55,080	1,984,486	13.33%	7.33%	11.44%	1,790,824
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	30,288,322	19,272,628	5,669,680	55,230,630	13.84%	7.33%	11.44%	51,797,593
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	4,590,822	1,755,076	279,480	6,625,378	13.13%	7.33%	11.44%	5,991,299
2036	Clatsop County	SLGRP	5,936,435	3,996,219	1,893,009	11,825,663	14.43%	7.33%	11.44%	11,662,710
2037	Polk County	Indep	8,052,105	5,838,994	807,630	14,698,729	14.26%	7.33%	11.44%	13,520,246
2038	Multnomah County	SLGRP	178,047,317	95,662,799	10,424,770	284,134,886	13.97%	7.33%	11.44%	261,663,855
2039	Malheur County	Indep	4,596,005	2,070,287	949,523	7,615,815	14.61%	7.33%	11.44%	7,655,419
2040	Benton County	SLGRP	11,623,881	8,397,265	2,284,341	22,305,487	13.19%	7.33%	11.44%	20,171,034
2042	Josephine County	SLGRP	8,389,022	4,399,401	622,398	13,410,821	13.53%	7.33%	11.44%	12,171,208
2043	Lincoln County	SLGRP	2,641,668	-	1,993,927	4,635,595	16.80%	7.33%	11.44%	6,048,679
2044	Crook County	SLGRP	719,710	-	549,308	1,269,018	16.45%	7.33%	11.44%	1,638,179
2050	Wallowa County	Indep	99,592	-	167,483	267,075	13.74%	7.33%	11.44%	336,317
2052	Tillamook County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2099	State Judiciary	Indep	21,431,672	-	-	21,431,672	14.99%	0.00%	0.00%	23,386,177
2100	City of Roseburg	SLGRP	5,587,122	2,152,043	2,499,088	10,238,253	15.23%	7.33%	11.44%	11,207,974
2101	City of Salem	Indep	49,925,023	18,392,104	7,720,794	76,037,921	14.45%	7.33%	11.44%	76,090,748
2102	City of Medford	SLGRP	22,489,969	8,229,194	4,345,847	35,065,010	14.82%	7.33%	11.44%	36,070,673
2103	City of Albany	SLGRP	16,128,658	5,926,391	3,915,407	25,970,456	14.52%	7.33%	11.44%	26,661,852
2104	City of Ashland	SLGRP	9,290,108	5,090,839	2,427,579	16,808,526	14.24%	7.33%	11.44%	16,566,205
2105	City of Astoria	SLGRP	3,015,172	2,077,629	656,610	5,749,411	14.45%	7.33%	11.44%	5,530,108
2106	City of Beaverton	Indep	21,006,566	9,869,519	5,478,989	36,355,074	14.19%	7.33%	11.44%	36,237,846
2107	City of Bend	Indep	20,544,388	9,039,214	3,650,379	33,233,981	14.24%	7.33%	11.44%	32,679,136
2109	City of Canby	SLGRP	3,394,783	1,567,706	989,453	5,951,942	14.50%	7.33%	11.44%	6,061,089

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2110	City of Coquille	SLGRP	674,134	581,258	246,921	1,502,313	14.47%	7.33%	11.44%	1,459,279
2111	City of Eugene	Indep	57,188,418	22,444,584	10,437,651	90,070,653	14.70%	7.33%	11.44%	91,401,761
2112	City Of Forest Grove	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2113	City of Grants Pass	SLGRP	7,048,426	3,182,368	2,679,330	12,910,124	14.58%	7.33%	11.44%	13,458,705
2114	City of Gresham	Indep	25,272,078	8,669,965	6,358,607	40,300,650	15.37%	7.33%	11.44%	43,232,030
2115	City of Hillsboro	Indep	31,861,710	16,598,288	5,898,249	54,358,247	13.42%	7.33%	11.44%	50,890,316
2117	City of McMinnville	SLGRP	9,280,974	4,886,788	2,431,358	16,599,120	14.47%	7.33%	11.44%	16,576,974
2118	City of Ontario	Indep	2,837,728	992,430	440,329	4,270,487	15.05%	7.33%	11.44%	4,414,545
2119	City of Oregon City	SLGRP	6,615,782	3,366,163	1,470,169	11,452,114	13.19%	7.33%	11.44%	10,747,728
2120	City of Lake Oswego	SLGRP	16,848,921	6,431,542	1,554,227	24,834,690	14.83%	7.33%	11.44%	24,814,109
2121	City of Portland	SLGRP	168,766,285	114,024,843	30,500,464	313,291,592	13.06%	7.33%	11.44%	282,061,707
2122	City of Redmond	SLGRP	4,385,164	3,003,464	1,591,024	8,979,652	13.58%	7.33%	11.44%	8,651,539
2123	City of St Helens	SLGRP	2,289,639	1,292,269	333,979	3,915,887	13.65%	7.33%	11.44%	3,636,874
2125	City of Vernonia	SLGRP	168,060	183,508	197,455	549,023	12.49%	7.33%	11.44%	558,216
2126	City of West Linn	SLGRP	4,146,239	2,723,802	1,079,027	7,949,068	14.28%	7.33%	11.44%	7,710,463
2127	City of Cottage Grove	Indep	2,686,861	976,721	423,526	4,087,108	15.74%	7.33%	11.44%	4,349,654
2128	City of Tillamook	SLGRP	1,112,451	389,608	325,910	1,827,969	13.29%	7.33%	11.44%	1,805,101
2129	City of Sweet Home	Indep	473,381	-	291,594	764,975	17.16%	7.33%	11.44%	1,003,442
2131	City of Drain	SLGRP	273,307	255,995	-	529,302	12.60%	7.33%	11.44%	426,940
2132	Eugene Water & Electric Board	Indep	19,846,847	21,283,296	-	41,130,143	12.30%	7.33%	11.44%	32,424,448
2138	City of Hood River	SLGRP	2,292,887	615,768	567,816	3,476,471	15.53%	7.33%	11.44%	3,818,592
2139	City of Reedsport	SLGRP	705,109	524,901	150,403	1,380,413	13.74%	7.33%	11.44%	1,279,224
2140	City of Lebanon	SLGRP	2,974,815	1,448,475	934,755	5,358,045	14.56%	7.33%	11.44%	5,471,396
2142	City of Sherwood	SLGRP	2,993,548	2,462,946	672,765	6,129,259	13.59%	7.33%	11.44%	5,608,086
2143	City of Oakland	SLGRP	-	156,623	-	156,623	13.66%	7.33%	11.44%	107,838
2145	City of Vale	SLGRP	227,076	110,969	22,846	360,891	13.40%	7.33%	11.44%	330,195
2146	City of Prineville	Indep	1,820,844	1,357,846	697,266	3,875,956	14.46%	7.33%	11.44%	3,837,008
2147	City of Wheeler	SLGRP	-	129,340	-	129,340	13.66%	7.33%	11.44%	89,053
2148	City of Klamath Falls	SLGRP	5,541,569	2,837,181	662,320	9,041,070	14.33%	7.33%	11.44%	8,670,224
2149	City of Canyonville	Indep	180,953	128,568	-	309,521	13.45%	7.33%	11.44%	265,692
2150	City of Bandon	SLGRP	1,729,948	238,253	101,374	2,069,575	13.26%	7.33%	11.44%	1,977,168
2152	City of Coos Bay	Indep	4,088,689	1,376,494	1,002,906	6,468,089	15.55%	7.33%	11.44%	6,993,404
2154	City of Pendleton	SLGRP	4,849,144	1,946,909	1,149,152	7,945,205	14.95%	7.33%	11.44%	8,241,848
2155	City of Corvallis	SLGRP	18,451,386	6,921,909	3,492,429	28,865,724	14.46%	7.33%	11.44%	29,123,984
2157	City of Monmouth	SLGRP	1,571,123	975,121	615,445	3,161,689	14.16%	7.33%	11.44%	3,160,684
2158	City of Milton-Freewater	SLGRP	2,335,880	1,076,165	420,930	3,832,975	14.00%	7.33%	11.44%	3,716,432
2159	City of Baker City	SLGRP	2,308,922	594,977	580,194	3,484,093	14.56%	7.33%	11.44%	3,676,863
2160	City of Hermiston	SLGRP	3,512,532	1,269,004	590,992	5,372,528	13.47%	7.33%	11.44%	5,153,199
2161	City of Pilot Rock	SLGRP	186,675	105,691	42,713	335,079	14.36%	7.33%	11.44%	328,275
2162	City of Clatskanie	Indep	335,323	328,162	150,678	814,163	13.65%	7.33%	11.44%	772,095
2163	City of Milwaukie	SLGRP	4,269,505	3,022,454	862,604	8,154,563	14.69%	7.33%	11.44%	7,865,782
2165	City of Cornelius	Indep	1,919,162	625,049	632,894	3,177,105	12.62%	7.33%	11.44%	3,087,917
2166	City of Nyssa	SLGRP	378,568	157,815	197,749	734,132	15.10%	7.33%	11.44%	804,263
2167	City of Athena	Indep	243,310	106,514	-	349,824	10.46%	7.33%	11.44%	258,602
2168	City of Oakridge	SLGRP	470,424	225,196	286,224	981,844	14.66%	7.33%	11.44%	1,061,600
2170	City of Madras	SLGRP	875,756	678,324	308,039	1,862,119	15.00%	7.33%	11.44%	1,858,655

Exhibit E

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	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2172	City of Sandy	SLGRP	1,543,226	1,142,545	702,754	3,388,525	13.93%	7.33%	11.44%	3,344,760
2174	City of Mt Angel	Indep	517,988	145,960	274,377	938,325	12.73%	7.33%	11.44%	968,285
2175	City of Umatilla	SLGRP	719,900	586,626	405,273	1,711,799	13.61%	7.33%	11.44%	1,689,914
2176	City of Scappoose	SLGRP	958,448	442,826	240,205	1,641,479	13.94%	7.33%	11.44%	1,616,976
2177	City of Condon	SLGRP	154,854	39,727	-	194,581	10.79%	7.33%	11.44%	148,984
2178	City of Boardman	SLGRP	672,900	75,258	402,238	1,150,396	13.54%	7.33%	11.44%	1,283,543
2179	City of Estacada	SLGRP	383,426	398,260	-	781,686	13.39%	7.33%	11.44%	647,946
2180	City of Enterprise	SLGRP	440,265	172,591	54,162	667,018	14.17%	7.33%	11.44%	649,516
2181	City of Central Point	SLGRP	2,660,096	789,966	856,686	4,306,748	13.44%	7.33%	11.44%	4,357,215
2182	City of Cascade Locks	SLGRP	300,599	208,474	41,033	550,106	15.39%	7.33%	11.44%	538,297
2183	City of Myrtle Point	SLGRP	590,336	362,808	245,827	1,198,971	14.46%	7.33%	11.44%	1,218,628
2184	City of Port Orford	SLGRP	209,139	184,106	42,506	435,751	13.16%	7.33%	11.44%	387,187
2185	City of Wood Village	SLGRP	355,783	433,651	-	789,434	13.33%	7.33%	11.44%	643,815
2186	City of Chiloquin	Indep	47,108	129,462	-	176,570	12.99%	7.33%	11.44%	133,683
2187	City of Philomath	SLGRP	621,491	401,539	258,939	1,281,969	14.03%	7.33%	11.44%	1,277,166
2188	City of Talent	SLGRP	397,928	522,832	183,298	1,104,058	14.81%	7.33%	11.44%	1,048,042
2189	City of Willamina	Indep	112,884	154,332	-	267,216	14.69%	7.33%	11.44%	226,974
2191	City of Huntington	SLGRP	-	98,012	-	98,012	13.66%	7.33%	11.44%	67,483
2192	City of North Plains	SLGRP	354,161	377,312	20,936	752,409	13.15%	7.33%	11.44%	628,399
2193	City of Heppner	SLGRP	-	248,775	-	248,775	13.66%	7.33%	11.44%	171,287
2194	City of Cave Junction	SLGRP	298,584	172,437	-	471,021	13.78%	7.33%	11.44%	418,241
2195	City of Metolius	Indep	61,648	38,060	-	99,708	17.61%	7.33%	11.44%	105,233
2196	City of Hubbard	SLGRP	408,351	159,793	111,082	679,226	15.58%	7.33%	11.44%	730,144
2197	City of Myrtle Creek	SLGRP	478,872	243,862	241,776	964,510	14.19%	7.33%	11.44%	1,004,265
2198	City of Carlton	SLGRP	308,447	132,264	-	440,711	12.99%	7.33%	11.44%	382,736
2199	City of Junction City	SLGRP	1,347,106	726,097	284,205	2,357,408	13.26%	7.33%	11.44%	2,201,913
2200	City of Wallowa	SLGRP	57,481	93,463	-	150,944	11.50%	7.33%	11.44%	112,471
2201	City of Coburg	SLGRP	392,750	107,568	48,868	549,186	12.85%	7.33%	11.44%	510,513
2202	City of Dallas	SLGRP	2,577,413	1,352,627	254,156	4,184,196	13.92%	7.33%	11.44%	3,902,223
2203	City of Rockaway Beach	SLGRP	272,438	348,961	110,075	731,474	11.38%	7.33%	11.44%	621,527
2204	City of Burns	SLGRP	250,726	120,017	226,940	597,683	14.45%	7.33%	11.44%	667,106
2205	City of Elgin	SLGRP	63,718	152,949	-	216,667	13.83%	7.33%	11.44%	169,457
2206	City of Weston	Indep	45,525	120,973	55,426	221,924	11.19%	7.33%	11.44%	198,710
2207	City of Mill City	SLGRP	121,158	116,005	-	237,163	13.19%	7.33%	11.44%	196,204
2208	City of Fairview	SLGRP	1,045,765	513,434	696,492	2,255,691	13.61%	7.33%	11.44%	2,373,950
2209	City of Monroe	SLGRP	-	36,704	-	36,704	13.66%	7.33%	11.44%	25,271
2210	City of Helix	Indep	36,262	-	-	36,262	11.23%	7.33%	11.44%	29,644
2211	City of Jefferson	SLGRP	277,235	82,169	-	359,404	13.79%	7.33%	11.44%	334,876
2212	Town of Lakeview	SLGRP	534,942	163,751	299,330	998,023	14.13%	7.33%	11.44%	1,086,030
2213	City of Stanfield	Indep	186,539	119,776	83,913	390,228	19.79%	7.33%	11.44%	469,794
2214	City of Yamhill	SLGRP	241,317	78,153	-	319,470	13.29%	7.33%	11.44%	287,271
2215	City of Powers	Indep	-	-	48,604	48,604	18.30%	7.33%	11.44%	68,692
2216	City of Brookings	SLGRP	987,793	984,406	637,694	2,609,893	14.02%	7.33%	11.44%	2,587,171
2217	City of Sutherlin	SLGRP	1,137,660	491,193	487,754	2,116,607	14.47%	7.33%	11.44%	2,225,891
2218	City of Prairie City	Indep	140,853	-	-	140,853	10.29%	7.33%	11.44%	105,507
2219	City of Sheridan	Indep	530,578	395,961	-	926,539	13.39%	7.33%	11.44%	789,795

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Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2220	City of Garibaldi	SLGRP	162,719	139,653	-	302,372	12.26%	7.33%	11.44%	241,375
2221	City of Sisters	SLGRP	302,478	488,910	-	791,388	11.55%	7.33%	11.44%	590,943
2222	City of Jacksonville	Indep	512,056	156,633	234,074	902,763	14.14%	7.33%	11.44%	965,734
2223	City of Cannon Beach	SLGRP	871,923	518,893	322,509	1,713,325	13.72%	7.33%	11.44%	1,683,905
2224	City of Falls City	SLGRP	135,269	34,441	-	169,710	12.03%	7.33%	11.44%	142,172
2225	City of Echo	SLGRP	138,220	55,167	-	193,387	14.87%	7.33%	11.44%	187,602
2226	City of Hines	SLGRP	112,690	100,177	149,096	361,963	12.83%	7.33%	11.44%	384,941
2227	Town Of Bonanza	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2228	City of Turner	SLGRP	227,644	51,005	29,806	308,455	12.60%	7.33%	11.44%	286,042
2229	City of John Day	SLGRP	380,922	335,265	48,820	765,007	13.70%	7.33%	11.44%	679,725
2231	City of Banks	SLGRP	76,681	255,883	-	332,564	10.57%	7.33%	11.44%	235,183
2232	City of Joseph	Indep	53,300	87,968	-	141,268	11.64%	7.33%	11.44%	105,731
2233	City of Lafayette	SLGRP	300,321	173,275	-	473,596	12.87%	7.33%	11.44%	400,666
2234	City of Aumsville	SLGRP	399,257	69,385	65,210	533,852	13.62%	7.33%	11.44%	535,785
2235	City of Amity	SLGRP	238,540	148,426	38,448	425,414	11.62%	7.33%	11.44%	358,309
2236	City of Creswell	SLGRP	354,963	160,747	-	515,710	11.27%	7.33%	11.44%	401,889
2237	City of Troutdale	SLGRP	2,853,169	873,911	854,080	4,581,160	14.26%	7.33%	11.44%	4,770,537
2238	City of Warrenton	SLGRP	1,231,383	913,111	257,437	2,401,931	14.45%	7.33%	11.44%	2,287,811
2240	City of Wilsonville	SLGRP	5,265,191	3,697,192	-	8,962,383	13.29%	7.33%	11.44%	7,639,382
2241	City of Bay City	SLGRP	58,730	218,705	12,990	290,425	10.57%	7.33%	11.44%	214,131
2242	City of Gaston	SLGRP	47,992	-	-	47,992	15.39%	7.33%	11.44%	53,766
2243	City Of Brownsville	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2244	City of Lakeside	SLGRP	57,234	314,872	-	372,106	10.57%	7.33%	11.44%	260,834
2245	City of Dundee	SLGRP	329,473	119,915	25,471	474,859	13.46%	7.33%	11.44%	441,387
2246	City of Merrill	Indep	50,431	-	-	50,431	18.27%	7.33%	11.44%	67,071
2247	City of Malin	SLGRP	99,134	4,265	-	103,399	13.18%	7.33%	11.44%	98,049
2248	City of Fossil	Indep	38,322	37,138	-	75,460	11.29%	7.33%	11.44%	57,065
2249	City of Phoenix	SLGRP	368,275	293,299	349,029	1,010,603	13.49%	7.33%	11.44%	1,056,876
2250	City of Gold Beach	Indep	424,615	239,591	90,955	755,161	13.23%	7.33%	11.44%	702,448
2251	City of Rogue River	SLGRP	337,032	215,138	119,541	671,711	14.19%	7.33%	11.44%	665,216
2252	City of Dayton	SLGRP	210,281	118,689	-	328,970	12.52%	7.33%	11.44%	273,369
2253	Town of Butte Falls	Indep	19,159	17,035	38,250	74,444	25.83%	7.33%	11.44%	101,813
2254	City of Shady Cove	SLGRP	-	77,444	-	77,444	13.66%	7.33%	11.44%	53,322
2255	Town of Canyon City	SLGRP	-	91,927	-	91,927	13.66%	7.33%	11.44%	63,294
2256	City of Jordan Valley	SLGRP	51,759	14,442	-	66,201	10.57%	7.33%	11.44%	49,769
2257	City of Culver	Indep	107,541	-	-	107,541	13.57%	7.33%	11.44%	106,232
2258	City of Adair Village	SLGRP	59,858	129,909	-	189,767	15.39%	7.33%	11.44%	156,505
2259	Town Of Hammond	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2260	City of Riddle	SLGRP	175,955	84,677	-	260,632	14.42%	7.33%	11.44%	243,003
2261	City of Waldport	Indep	482,743	169,121	-	651,864	13.05%	7.33%	11.44%	575,037
2262	City of Dufur	Indep	46,713	61,889	-	108,602	12.99%	7.33%	11.44%	86,784
2263	City of La Grande	SLGRP	1,478,926	-	719,575	2,198,501	16.63%	7.33%	11.44%	2,807,341
2264	City of Gervais	Indep	157,716	139,074	186,540	483,330	10.37%	7.33%	11.44%	478,451
2265	City of Westfir	SLGRP	-	48,406	-	48,406	13.66%	7.33%	11.44%	33,329
2266	City of Irrigon	SLGRP	234,474	181,174	-	415,648	12.18%	7.33%	11.44%	332,637
2267	City of Independence	SLGRP	1,275,912	973,177	-	2,249,089	15.16%	7.33%	11.44%	2,078,114

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2268	City of Harrisburg	SLGRP	313,285	359,577	-	672,862	12.39%	7.33%	11.44%	530,138
2269	City of Durham	SLGRP	5,517	44,396	-	49,913	15.39%	7.33%	11.44%	36,748
2270	City of Lyons	SLGRP	77,749	15,760	-	93,509	12.18%	7.33%	11.44%	79,787
2271	City of Columbia City	SLGRP	193,397	205,030	121,834	520,261	15.44%	7.33%	11.44%	530,726
2272	City of Aurora	SLGRP	2,601	60,448	-	63,049	15.38%	7.33%	11.44%	44,532
2273	City of Silverton	SLGRP	1,660,546	562,871	484,526	2,707,943	13.96%	7.33%	11.44%	2,759,811
2274	City of Gold Hill	SLGRP	92,804	112,976	-	205,780	10.57%	7.33%	11.44%	149,194
2275	City of Toledo	SLGRP	1,025,804	743,855	335,855	2,105,514	14.50%	7.33%	11.44%	2,069,591
2276	City of Newport	SLGRP	1,210,386	-	997,419	2,207,805	16.83%	7.33%	11.44%	2,892,553
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	16,499,407	4,861,369	5,733,010	27,093,786	14.05%	7.33%	11.44%	28,324,767
2279	City of Keizer	Indep	3,103,095	2,247,545	663,932	6,014,572	15.15%	7.33%	11.44%	5,908,055
2280	City of Winston	SLGRP	529,834	521,638	270,908	1,322,380	15.22%	7.33%	11.44%	1,329,060
2281	City of Manzanita	SLGRP	287,779	247,553	56,463	591,795	15.51%	7.33%	11.44%	575,162
2282	City of Eagle Point	Indep	343,042	-	291,443	634,485	14.01%	7.33%	11.44%	761,753
2283	City of Maupin	Indep	144,260	66,154	-	210,414	14.42%	7.33%	11.44%	196,979
2284	City of Halsey	SLGRP	119,433	-	-	119,433	10.57%	7.33%	11.44%	91,897
2285	City of Veneta	SLGRP	450,198	398,062	-	848,260	13.78%	7.33%	11.44%	725,675
2286	City of Millersburg	SLGRP	124,914	91,117	-	216,031	13.24%	7.33%	11.44%	183,129
2287	City of King City	SLGRP	155,154	-	153,773	308,927	15.63%	7.33%	11.44%	393,861
2288	City of Tualatin	SLGRP	4,724,542	4,139,104	1,354,334	10,217,980	14.06%	7.33%	11.44%	9,599,513
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,495,841	846,015	304,067	2,645,923	14.39%	7.33%	11.44%	2,579,164
2291	City of Florence	SLGRP	1,750,982	978,703	194,943	2,924,628	14.10%	7.33%	11.44%	2,746,597
2292	City of North Bend	SLGRP	2,139,969	662,471	714,954	3,517,394	14.46%	7.33%	11.44%	3,719,141
2293	City of Lowell	SLGRP	150,537	50,077	-	200,614	12.46%	7.33%	11.44%	171,020
2294	City of Depoe Bay	SLGRP	417,178	179,494	-	596,672	12.40%	7.33%	11.44%	500,155
2295	City of Tigard	SLGRP	3,528,743	-	2,468,713	5,997,456	16.44%	7.33%	11.44%	7,712,077
2296	City of Happy Valley	SLGRP	883,466	1,367,946	-	2,251,412	10.57%	7.33%	11.44%	1,621,637
2297	City of Rainier	Indep	483,096	235,536	74,247	792,879	15.83%	7.33%	11.44%	823,799
2298	City of Lincoln City	SLGRP	3,266,691	3,031,606	915,232	7,213,529	13.77%	7.33%	11.44%	6,655,321
2299	City of Dunes City	SLGRP	-	41,014	-	41,014	13.66%	7.33%	11.44%	28,239
2300	City of Yachats	SLGRP	238,161	295,497	-	533,658	13.55%	7.33%	11.44%	438,371
2301	City of Moro	SLGRP	38,968	52,588	-	91,556	15.39%	7.33%	11.44%	79,864
2302	City of Mt. Vernon	SLGRP	62,218	66,612	-	128,830	15.10%	7.33%	11.44%	114,254
2303	City of Woodburn	SLGRP	4,931,096	2,602,176	1,192,195	8,725,467	14.30%	7.33%	11.44%	8,609,710
2304	City of Gladstone	SLGRP	1,367,578	430,362	720,376	2,518,316	14.58%	7.33%	11.44%	2,765,908
2305	City of Elkton	SLGRP	59,874	-	-	59,874	10.57%	7.33%	11.44%	46,070
2306	City of Imbler	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2307	City of Yoncalla	SLGRP	87,109	77,580	-	164,689	10.57%	7.33%	11.44%	120,441
2308	City of North Powder	SLGRP	31,593	28,587	-	60,180	10.57%	7.33%	11.44%	43,992
2309	City of Gearhart	Indep	300,043	192,653	49,714	542,410	15.07%	7.33%	11.44%	532,060
2501	Port of The Dalles	SLGRP	122,174	71,987	-	194,161	11.84%	7.33%	11.44%	154,865
2504	Oak Lodge Water District	SLGRP	718,353	199,002	-	917,355	13.51%	7.33%	11.44%	843,489
2507	Port of Astoria	Indep	261,020	1,032,997	-	1,294,017	9.82%	7.33%	11.44%	897,830
2508	Multnomah Drainage	SLGRP	207,875	797,820	-	1,005,695	11.96%	7.33%	11.44%	730,298

Exhibit E

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Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2510	Horsefly Irrigation District	SLGRP	-	13,447	-	13,447	13.66%	7.33%	11.44%	9,259
2511	Grants Pass Irrigation District	SLGRP	201,626	237,532	-	439,158	15.39%	7.33%	11.44%	389,431
2512	Port of Portland	SLGRP	34,699,338	24,162,479	1,993,450	60,855,267	13.32%	7.33%	11.44%	53,099,247
2513	Port of Coos Bay	SLGRP	435,944	780,839	-	1,216,783	12.84%	7.33%	11.44%	945,096
2515	Klamath County Fire District 1	Indep	2,805,950	79,157	2,005,300	4,890,407	17.17%	7.33%	11.44%	6,395,739
2518	Clackamas County Housing Authority	Indep	1,482,720	659,206	-	2,141,926	14.06%	7.33%	11.44%	1,971,438
2519	Portland Housing Authority	SLGRP	6,871,331	6,526,572	-	13,397,903	12.44%	7.33%	11.44%	10,716,155
2521	League of Oregon Cities	Indep	2,713,543	3,650,535	-	6,364,078	10.63%	7.33%	11.44%	4,613,241
2522	Lane Council of Governments	SLGRP	4,371,372	3,401,119	-	7,772,491	13.43%	7.33%	11.44%	6,615,358
2524	Oak Lodge Sanitary District	Indep	1,058,466	863,054	-	1,921,520	11.07%	7.33%	11.44%	1,447,186
2526	Clatskanie PUD	SLGRP	1,181,295	1,835,374	-	3,016,669	13.51%	7.33%	11.44%	2,425,451
2527	Deschutes Valley Water District	Indep	1,361,039	410,202	-	1,771,241	13.38%	7.33%	11.44%	1,608,081
2528	Columbia River Fire & Rescue	SLGRP	2,323,567	-	1,573,325	3,896,892	16.26%	7.33%	11.44%	4,973,877
2529	East Fork Irrigation District	Indep	261,005	-	-	261,005	15.77%	7.33%	11.44%	299,628
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,516,005	973,421	-	2,489,426	14.18%	7.33%	11.44%	2,235,092
2533	Owyhee Irrigation District	Indep	769,254	581,299	-	1,350,553	13.43%	7.33%	11.44%	1,152,288
2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	4,678	33,455	-	38,133	20.73%	7.33%	11.44%	30,094
2538	Clackamas Vector Control	SLGRP	102,407	195,935	-	298,342	15.39%	7.33%	11.44%	249,634
2540	West Extension Irrigation District	SLGRP	182,163	163,503	-	345,666	10.57%	7.33%	11.44%	252,739
2541	Jackson County Vector Control District	SLGRP	127,364	65,887	-	193,251	15.39%	7.33%	11.44%	188,052
2542	Rainbow Water District	SLGRP	215,682	267,820	-	483,502	15.39%	7.33%	11.44%	426,032
2544	Santa Clara Rural Fire Protection District	SLGRP	161,209	-	48,631	209,840	17.62%	7.33%	11.44%	275,505
2545	Council of Governments	SLGRP	2,454,910	3,586,528	-	6,041,438	12.75%	7.33%	11.44%	4,747,893
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	661,538	-	210,217	871,755	16.05%	7.33%	11.44%	1,070,016
2550	Nyssa Road Assessment District 2	Indep	134,823	40,947	-	175,770	15.19%	7.33%	11.44%	177,274
2551	Sandy Fire Department	SLGRP	791,950	44,021	150,655	986,626	16.11%	7.33%	11.44%	1,171,973
2552	Winston-Dillard Fire District	SLGRP	813,278	41,062	143,913	998,253	16.76%	7.33%	11.44%	1,223,901
2553	Tangent Rural Fire Protection District	SLGRP	7,537	-	129,211	136,748	17.62%	7.33%	11.44%	192,282
2555	Monroe Fire Department	SLGRP	61,666	-	-	61,666	15.63%	7.33%	11.44%	70,163
2556	Jackson County Fire District 5	Indep	1,423,886	24,749	959,270	2,407,905	17.77%	7.33%	11.44%	3,214,677
2557	Estacada Fire Department	SLGRP	407,664	80,133	424,983	912,780	17.10%	7.33%	11.44%	1,163,264
2558	Boring Fire Department	SLGRP	580,975	93,053	957,071	1,631,099	16.87%	7.33%	11.44%	2,130,173
2559	Keizer Fire Department	SLGRP	939,272	-	1,174,743	2,114,015	16.27%	7.33%	11.44%	2,772,725
2561	Jefferson Rural Fire Protection District	SLGRP	282,147	103,615	944	386,706	15.47%	7.33%	11.44%	390,412
2562	Odell Rural Fire Protection District	SLGRP	36,150	-	75,070	111,220	15.63%	7.33%	11.44%	147,228
2563	Central Oregon Irrigation District	SLGRP	849,809	636,659	-	1,486,468	12.32%	7.33%	11.44%	1,200,491
2564	Illinois Valley Fire District	SLGRP	75,381	180,770	127,145	383,296	15.63%	7.33%	11.44%	389,927
2567	Charleston Rural Fire Protection District	SLGRP	174,921	-	-	174,921	17.05%	7.33%	11.44%	217,104
2568	Molalla Rural Fire Protection District 73	SLGRP	531,251	-	-	531,251	15.96%	7.33%	11.44%	617,212
2569	Central Oregon Intergovernmental Council	Indep	2,013,140	2,183,468	-	4,196,608	12.62%	7.33%	11.44%	3,352,782
2570	Port of St Helens	Indep	191,118	549,256	-	740,374	11.90%	7.33%	11.44%	543,733
2571	Crystal Springs Water District	SLGRP	96,817	105,303	-	202,120	10.57%	7.33%	11.44%	146,999
2572	Local Government Personnel Institute	SLGRP	227,808	324,781	-	552,589	12.90%	7.33%	11.44%	437,543

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Normal Cost Present Value Factors	6.9	9.2	12.1
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Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2573	Goshen Fire District	SLGRP	-	-	105,392	105,392	13.66%	7.33%	11.44%	148,951
2575	Jefferson County Rural Fire Protection District 1	Indep	65,685	-	232,928	298,613	12.29%	7.33%	11.44%	387,964
2576	Depoe Bay Rural Fire Protection District	SLGRP	43,952	64,769	225,277	333,998	15.39%	7.33%	11.44%	412,221
2578	Washington County Fire District 2	SLGRP	825,108	59,806	407,004	1,291,918	15.88%	7.33%	11.44%	1,570,212
2579	La Pine Rural Fire Protection District	SLGRP	887,888	46,313	858,713	1,792,914	15.90%	7.33%	11.44%	2,273,192
2580	Marion County Fire District 1	SLGRP	2,173,084	207,648	1,237,059	3,617,791	16.07%	7.33%	11.44%	4,433,424
2581	Port of Umatilla	Indep	152,543	-	-	152,543	15.00%	7.33%	11.44%	166,566
2582	Talent Irrigation District	SLGRP	455,343	104,584	-	559,927	14.47%	7.33%	11.44%	551,641
2585	Rogue River Valley Irrigation District	SLGRP	110,396	124,927	-	235,323	10.57%	7.33%	11.44%	170,958
2587	Tualatin Valley Irrigation District	SLGRP	96,997	173,535	-	270,532	13.08%	7.33%	11.44%	211,839
2588	Clatskanie Rural Fire Protection District	SLGRP	319,844	-	279,902	599,746	16.93%	7.33%	11.44%	789,770
2589	West Slope Water District	SLGRP	323,877	181,774	-	505,651	11.98%	7.33%	11.44%	407,603
2590	Redmond Fire & Rescue	SLGRP	2,805,180	96,787	1,147,101	4,049,068	16.30%	7.33%	11.44%	5,016,358
2592	Medford Irrigation District	SLGRP	192,383	201,473	-	393,856	14.29%	7.33%	11.44%	338,843
2594	Metro	SLGRP	28,754,110	23,521,862	-	52,275,972	12.78%	7.33%	11.44%	42,945,836
2595	Canby Fire District	SLGRP	1,515,454	52,974	314,410	1,882,838	16.16%	7.33%	11.44%	2,263,563
2596	Bend Parks & Recreation	Indep	2,941,435	2,890,976	-	5,832,411	12.18%	7.33%	11.44%	4,598,502
2597	Mapleton Water District	Indep	51,935	10,503	-	62,438	13.41%	7.33%	11.44%	57,929
2598	Marion County Housing Authority	SLGRP	474,713	267,129	-	741,842	11.69%	7.33%	11.44%	587,892
2599	South Suburban Sanitary District	SLGRP	299,755	385,409	-	685,164	13.54%	7.33%	11.44%	560,814
2600	Winston-Dillard Water District	SLGRP	263,030	143,593	-	406,623	12.04%	7.33%	11.44%	329,400
2601	Baker Valley Irrigation District	SLGRP	72,215	25,313	-	97,528	15.39%	7.33%	11.44%	98,332
2602	Aumsville Rural Fire Protection District	SLGRP	98,449	-	104,001	202,450	14.83%	7.33%	11.44%	253,266
2603	Corbett Water District	SLGRP	-	217,675	-	217,675	13.66%	7.33%	11.44%	149,874
2604	Netarts-Oceanside Sanitary District	SLGRP	181,061	141,881	-	322,942	12.05%	7.33%	11.44%	256,511
2605	Scio Fire District	SLGRP	31,168	-	-	31,168	15.39%	7.33%	11.44%	34,918
2606	West Valley Housing Authority	SLGRP	572,180	384,693	-	956,873	13.18%	7.33%	11.44%	813,841
2607	Hoodland Fire District 74	SLGRP	722,416	14,301	176,977	913,694	16.37%	7.33%	11.44%	1,120,840
2608	Gaston Rural Fire Protection District	Indep	449	19,241	88,807	108,497	12.92%	7.33%	11.44%	139,182
2610	Turner Fire District	Indep	91,063	71,497	192,744	355,304	19.21%	7.33%	11.44%	448,976
2612	Community Services Consortium	SLGRP	1,756,108	2,264,518	-	4,020,626	12.26%	7.33%	11.44%	3,126,437
2613	Polk Soil & Water Conservation District	Indep	32,450	165,945	-	198,395	13.88%	7.33%	11.44%	147,044
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2617	Clean Water Services	SLGRP	15,212,096	9,347,198	-	24,559,294	13.58%	7.33%	11.44%	21,473,758
2618	Estacada Cemetery District	Indep	7,806	45,096	-	52,902	18.84%	7.33%	11.44%	41,755
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District 4	SLGRP	182,657	-	92,288	274,945	17.62%	7.33%	11.44%	364,716
2623	Evans Valley Fire District 6	Indep	51,680	-	33,000	84,680	22.41%	7.33%	11.44%	130,947
2624	Klamath Vector Control	SLGRP	93,515	47,188	-	140,703	15.39%	7.33%	11.44%	137,256
2625	Port of Newport	SLGRP	208,602	328,134	-	536,736	14.39%	7.33%	11.44%	444,442
2626	Tillamook Peoples Utility District	SLGRP	3,739,600	3,412,558	-	7,152,158	13.51%	7.33%	11.44%	6,027,368
2628	McKenzie Fire And Rescue	SLGRP	164,177	-	172,290	336,467	15.56%	7.33%	11.44%	429,461
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	59,307	34,071	204,586	297,964	17.62%	7.33%	11.44%	388,672

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Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2631	Arch Cape Water-Sanitary District	SLGRP	123,488	-	-	123,488	13.39%	7.33%	11.44%	120,367
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	177,812	270,045	-	447,857	11.64%	7.33%	11.44%	336,598
2637	Northeast Oregon Housing Authority	Indep	399,009	328,529	-	727,538	15.21%	7.33%	11.44%	667,987
2638	North Douglas County Fire and EMS	SLGRP	89,552	32,032	109,045	230,629	15.82%	7.33%	11.44%	279,299
2641	Suburban East Salem Water District	SLGRP	216,500	97,459	-	313,959	13.36%	7.33%	11.44%	277,658
2642	Dexter Rural Fire Protection District	SLGRP	61,562	-	-	61,562	17.62%	7.33%	11.44%	78,962
2643	Sweet Home Cemetery	Indep	37,849	69,234	-	107,083	13.96%	7.33%	11.44%	86,132
2644	Lakeside Water District	Indep	73,533	79,491	-	153,024	10.02%	7.33%	11.44%	108,367
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	99,051	-	-	99,051	18.93%	7.33%	11.44%	136,493
2646	Keno Rural Fire Protection District	Indep	113,276	-	-	113,276	16.37%	7.33%	11.44%	134,986
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	-	3,168	291,796	294,964	13.66%	7.33%	11.44%	414,579
2648	Black Butte Ranch Rural Fire Protection District	Indep	360,669	49,189	340,483	750,341	16.69%	7.33%	11.44%	953,270
2649	Colton Fire Department	SLGRP	85,228	-	-	85,228	17.62%	7.33%	11.44%	109,318
2650	Pleasant Hill Fire Department	SLGRP	-	-	44,714	44,714	13.66%	7.33%	11.44%	63,195
2651	Imbler Rural Fire Protection District	SLGRP	10,610	18,155	-	28,765	17.62%	7.33%	11.44%	26,109
2652	The Oregon Consortium	SLGRP	159,862	93,896	-	253,758	15.39%	7.33%	11.44%	243,745
2653	Umatilla Fire Department	SLGRP	83,082	-	49,756	132,838	17.62%	7.33%	11.44%	176,886
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	4,259,566	3,596,233	-	7,855,799	12.82%	7.33%	11.44%	6,451,247
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	424,144	-	-	424,144	16.57%	7.33%	11.44%	511,608
2660	Tualatin Valley Fire & Rescue	SLGRP	27,757,671	3,468,404	11,525,321	42,751,396	16.11%	7.33%	11.44%	51,229,094
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	490,777	469,001	-	959,778	14.62%	7.33%	11.44%	845,233
2664	Applegate Valley Rural Fire Protection District 9	Indep	448,799	-	79,805	528,604	14.23%	7.33%	11.44%	577,688
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	681,528	255,099	-	936,627	13.78%	7.33%	11.44%	859,292
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	991,279	260,788	-	1,252,067	12.14%	7.33%	11.44%	1,055,582
2672	Rockwood Water PUD	Indep	626,469	613,875	-	1,240,344	12.37%	7.33%	11.44%	986,785
2673	Port Orford Library	SLGRP	-	6,776	-	6,776	13.66%	7.33%	11.44%	4,665
2674	Nestucca Rural Fire District	SLGRP	54,584	-	171,005	225,589	15.63%	7.33%	11.44%	303,788
2675	Salmon Harbor-Douglas County	Indep	218,292	139,940	-	358,232	12.96%	7.33%	11.44%	302,293
2676	Woodburn Fire District	SLGRP	802,422	-	371,048	1,173,470	16.14%	7.33%	11.44%	1,467,180
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	83,140	644,444	-	727,584	9.87%	7.33%	11.44%	503,449
2679	Columbia River Public Utility District	Indep	2,301,590	1,737,250	-	4,038,840	11.33%	7.33%	11.44%	3,094,410
2681	Cloverdale Rural Fire Protection District	SLGRP	79,104	-	41,320	120,424	17.51%	7.33%	11.44%	159,227
2684	Parkdale Fire District	SLGRP	65,427	-	33,828	99,255	15.63%	7.33%	11.44%	122,251
2685	Oregon Community College Association	Indep	170,161	203,662	-	373,823	13.22%	7.33%	11.44%	303,980

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2686	Weston Cemetery	Indep	27,143	-	-	27,143	19.91%	7.33%	11.44%	39,340
2687	Columbia Drainage Vector Control District	SLGRP	136,412	32,476	-	168,888	13.23%	7.33%	11.44%	153,736
2688	Polk County Fire District 1	Indep	544,423	31,806	347,882	924,111	15.15%	7.33%	11.44%	1,113,978
2689	Redmond Area Park & Recreation District	Indep	219,891	499,919	-	719,810	11.59%	7.33%	11.44%	529,726
2692	Siuslaw Public Library	SLGRP	265,530	39,815	-	305,345	12.09%	7.33%	11.44%	261,104
2694	Philomath Fire Department	SLGRP	148,760	-	207,753	356,513	16.74%	7.33%	11.44%	474,896
2695	Washington County Consolidated Communications Agency	SLGRP	3,422,266	2,929,653	-	6,351,919	12.99%	7.33%	11.44%	5,253,248
2696	Stayton Fire District	SLGRP	308,909	-	154,056	462,965	15.12%	7.33%	11.44%	557,733
2697	Oregon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2698	Halsey Shedd Rural Fire Protection District	Indep	88,649	-	55,367	144,016	17.09%	7.33%	11.44%	188,536
2699	Chetco Library Board	SLGRP	176,618	31,816	-	208,434	13.92%	7.33%	11.44%	200,874
2700	Lowell Rural Fire Protection District	SLGRP	44,089	-	-	44,089	17.62%	7.33%	11.44%	56,551
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	615,687	-	373,931	989,618	15.74%	7.33%	11.44%	1,233,930
2702	Banks Fire District 13	Indep	74,450	2,912	-	77,362	13.13%	7.33%	11.44%	73,164
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2705	Lebanon Fire District	SLGRP	1,933,105	53,708	854,873	2,841,686	17.23%	7.33%	11.44%	3,669,791
2706	Stanfield Fire District	SLGRP	82,480	-	-	82,480	17.62%	7.33%	11.44%	105,793
2707	Clatskanie Library	SLGRP	67,450	8,931	-	76,381	14.11%	7.33%	11.44%	75,430
2708	Milton-Freewater Cemetery District 3	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	57,719	69,123	-	126,842	15.39%	7.33%	11.44%	112,256
2710	Klamath County Emergency Communications District	SLGRP	232,194	395,234	-	627,428	12.81%	7.33%	11.44%	488,649
2712	Jefferson County EMS	SLGRP	130,397	135,035	-	265,432	10.65%	7.33%	11.44%	194,067
2713	Port of Tillamook Bay	SLGRP	258,531	346,316	-	604,847	11.77%	7.33%	11.44%	459,955
2714	Winchester Bay Sanitary District	Indep	102,436	41,604	-	144,040	11.89%	7.33%	11.44%	117,307
2715	Jackson County Fire District 3	SLGRP	3,704,821	420,374	2,183,135	6,308,330	16.16%	7.33%	11.44%	7,733,111
2716	Neskowin Water District	SLGRP	87,886	91,336	-	179,222	15.39%	7.33%	11.44%	161,347
2717	Ice Fountain Water District	Indep	101,972	104,658	-	206,630	12.55%	7.33%	11.44%	165,219
2718	Curry Library	SLGRP	28,956	10,077	-	39,033	10.57%	7.33%	11.44%	29,218
2719	Human Solutions, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	195,084	340,524	-	535,608	13.05%	7.33%	11.44%	419,783
2722	Tillamook 9-1-1	Indep	236,239	294,725	-	530,964	13.85%	7.33%	11.44%	441,103
2723	Oregon Coastal Zone Management Association	Indep	54,908	-	-	54,908	27.38%	7.33%	11.44%	109,439
2724	Nehalem Bay Wastewater Agency	Indep	142,718	207,136	-	349,854	14.41%	7.33%	11.44%	292,325
2725	West Valley Fire District	Indep	107,887	22,236	379,341	509,464	14.25%	7.33%	11.44%	663,350
2726	Yamhill Communications Agency	SLGRP	688,558	312,821	-	1,001,379	13.00%	7.33%	11.44%	866,991
2728	Baker County Library District	SLGRP	204,215	233,125	-	437,340	12.20%	7.33%	11.44%	341,875
2729	Douglas County Fire District 2	Indep	2,724,892	1,569,441	1,660,233	5,954,566	16.53%	7.33%	11.44%	6,705,882
2731	Canby Utility Board	SLGRP	654,834	1,155,656	-	1,810,490	13.06%	7.33%	11.44%	1,418,247
2732	Umatilla County Special Library District	SLGRP	40,338	85,008	-	125,346	15.39%	7.33%	11.44%	103,721
2733	Wiard Memorial Park District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2734	Seal Rock Water District	SLGRP	169,250	255,284	-	424,534	12.03%	7.33%	11.44%	323,985
2736	Wasco 9-1-1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	1,033,678	-	408,188	1,441,866	16.32%	7.33%	11.44%	1,804,920

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2740	Neskowin Regional Sanitary Authority	Indep	53,161	129,866	-	183,027	11.27%	7.33%	11.44%	133,029
2741	Port of Garibaldi	SLGRP	92,934	190,740	-	283,674	12.85%	7.33%	11.44%	218,261
2742	Amity Fire District	SLGRP	94,955	5,668	-	100,623	17.62%	7.33%	11.44%	125,696
2743	Douglas Soil & Water Conservation District	Indep	54,820	154,138	-	208,958	16.12%	7.33%	11.44%	170,456
2745	Clackamas County Fire District	SLGRP	14,103,961	628,997	6,683,066	21,416,024	16.46%	7.33%	11.44%	26,777,762
2746	Marion-Salem Data Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	1,346,336	717,550	-	2,063,886	12.20%	7.33%	11.44%	1,689,728
2749	Black Butte Ranch Police	SLGRP	340,466	31,396	91,432	463,294	15.97%	7.33%	11.44%	546,643
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	46,800	-	-	46,800	12.48%	7.33%	11.44%	42,517
2753	Linn-Benton Housing Authority	SLGRP	712,764	380,527	-	1,093,291	11.75%	7.33%	11.44%	871,657
2754	Western Lane Ambulance District	SLGRP	701,293	376,974	1,257	1,079,524	11.87%	7.33%	11.44%	867,302
2756	Sandy Area Sch Trans Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	516,189	-	315,390	831,579	15.63%	7.33%	11.44%	1,033,056
2758	Mohawk Valley Rural Fire District	SLGRP	-	-	79,363	79,363	13.66%	7.33%	11.44%	112,164
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	87,524	-	-	87,524	17.31%	7.33%	11.44%	110,287
2761	Clackamas River Water	SLGRP	1,792,505	969,701	-	2,762,206	12.10%	7.33%	11.44%	2,246,533
2763	Junction City Fire Department	SLGRP	214,343	-	41,233	255,576	15.67%	7.33%	11.44%	302,776
2765	Green Sanitary	SLGRP	262,354	-	-	262,354	13.02%	7.33%	11.44%	248,657
2766	Southwest Lincoln County Water District	SLGRP	225,046	-	-	225,046	11.75%	7.33%	11.44%	192,491
2767	Springfield Utility Board	Indep	86,946	-	-	86,946	13.51%	7.33%	11.44%	85,508
2768	Lake County Library District	SLGRP	27,922	104,633	-	132,555	15.39%	7.33%	11.44%	103,324
2771	Harbor Water PUD	Indep	225,861	65,921	-	291,782	14.45%	7.33%	11.44%	282,968
2772	Umatilla County Soil & Water District	SLGRP	-	97,179	-	97,179	13.66%	7.33%	11.44%	66,910
2773	Housing Authority of Jackson County	SLGRP	1,355,259	1,182,398	-	2,537,657	11.73%	7.33%	11.44%	1,971,342
2774	Oregon Trail Library District	SLGRP	57,703	48,896	-	106,599	15.39%	7.33%	11.44%	98,311
2776	Rainier Cemetery District	SLGRP	-	72,731	-	72,731	13.66%	7.33%	11.44%	50,077
2777	City of Newberg	SLGRP	3,759,003	454,412	2,283,136	6,496,551	15.23%	7.33%	11.44%	7,707,135
2778	Mulino Water District 23	SLGRP	60,759	-	-	60,759	10.57%	7.33%	11.44%	46,751
2779	Brownsville Rural Fire Protection District	Indep	80,187	-	-	80,187	16.34%	7.33%	11.44%	95,380
2780	Nehalem Bay Health District	SLGRP	-	36,990	-	36,990	13.66%	7.33%	11.44%	25,468
2781	North Bend Coos-Curry Housing Authority	SLGRP	134,419	329,249	-	463,668	13.79%	7.33%	11.44%	361,631
2782	Millington Rural Fire Protection District	Indep	53,819	-	-	53,819	20.18%	7.33%	11.44%	79,060
2783	Tillamook Fire District	Indep	219,003	-	60,543	279,546	16.11%	7.33%	11.44%	342,397
2784	Eisenschmidt Pool	SLGRP	113,846	94,514	-	208,360	10.57%	7.33%	11.44%	152,673
2785	Fern Ridge Community Library	Indep	33,939	147,232	-	181,171	15.10%	7.33%	11.44%	138,678
2786	Seal Rock Rural Fire Protection District	SLGRP	62,616	-	-	62,616	15.63%	7.33%	11.44%	71,244
2788	Port of Hood River	Indep	696,393	339,219	-	1,035,612	11.06%	7.33%	11.44%	794,234
2789	Farmers Irrigation District	SLGRP	315,151	274,187	-	589,338	14.59%	7.33%	11.44%	523,499
2790	Silver Falls Library District	SLGRP	193,899	207,269	-	401,168	11.91%	7.33%	11.44%	310,817
2792	North Wasco County Parks And Recreation District	SLGRP	179,027	168,303	-	347,330	15.39%	7.33%	11.44%	316,447
2793	North Lincoln Fire & Rescue District 1	SLGRP	345,221	134,437	67,141	546,799	16.28%	7.33%	11.44%	596,576
2794	Siuslaw Rural Fire Protection District 1	SLGRP	176,290	42,532	172,941	391,763	17.58%	7.33%	11.44%	499,308
2796	West Side Rural Fire Protection District	Indep	87,178	-	-	87,178	21.43%	7.33%	11.44%	135,997
2797	Vernonia Fire	Indep	19,792	-	56,217	76,009	9.70%	7.33%	11.44%	93,427
2798	Fairview Water District	SLGRP	58,425	86,233	-	144,658	15.39%	7.33%	11.44%	124,828

Exhibit E

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Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2799	Sublimity Fire District	SLGRP	119,423	-	61,968	181,391	14.21%	7.33%	11.44%	211,113
2801	Coburg Rural Fire Protection District	SLGRP	70,149	-	46,253	116,402	15.63%	7.33%	11.44%	145,184
2802	Rural Road Assessment District 3	SLGRP	95,102	152,848	-	247,950	10.57%	7.33%	11.44%	178,415
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	39,029	-	39,029	14.24%	7.33%	11.44%	26,872
2804	Aurora Rural Fire Protection District	SLGRP	78,111	-	220,729	298,840	15.63%	7.33%	11.44%	400,832
2806	Multnomah County Rural Fire Protection District 14	SLGRP	46,899	-	-	46,899	10.57%	7.33%	11.44%	36,086
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2810	Sutherlin Water Control District	SLGRP	-	53,535	-	53,535	13.66%	7.33%	11.44%	36,860
2811	Mid-Columbia Center For Living	SLGRP	1,422,799	2,397,198	-	3,819,997	12.57%	7.33%	11.44%	2,952,431
2812	Workforce Development Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	1,121,704	837,573	-	1,959,277	12.14%	7.33%	11.44%	1,567,972
2815	Hermiston Rural Fire Protection District	Indep	1,431,731	36,457	663,612	2,131,800	15.07%	7.33%	11.44%	2,533,629
2816	Odell Sanitary District	SLGRP	42,491	195,971	-	238,462	10.57%	7.33%	11.44%	167,625
2817	Wickiup Water District	SLGRP	-	95,193	-	95,193	13.66%	7.33%	11.44%	65,542
2818	Netarts Water District	SLGRP	111,826	30,109	-	141,935	10.57%	7.33%	11.44%	106,774
2819	Harrisburg Fire and Rescue	SLGRP	10,734	-	130,100	140,834	15.63%	7.33%	11.44%	196,084
2820	Central Oregon Coast Fire & Rescue District	SLGRP	77,021	34,814	220,363	332,198	15.63%	7.33%	11.44%	423,045
2821	Tillamook County Soil And Water Conservation District	Indep	73,887	-	-	73,887	11.84%	7.33%	11.44%	63,683
2822	Deschutes County Rural Fire Protection District 2	SLGRP	110,141	-	-	110,141	10.57%	7.33%	11.44%	84,747
2823	Lyons Fire District	SLGRP	-	40,785	-	40,785	13.66%	7.33%	11.44%	28,081
2824	Glide Fire Department	SLGRP	15,923	35,800	-	51,723	15.39%	7.33%	11.44%	42,488
2825	Northern Oregon Corrections	SLGRP	1,463,240	1,184,265	713,728	3,361,233	13.94%	7.33%	11.44%	3,308,951
2826	Wasco County Soil-Water Conservation District	SLGRP	279,591	97,426	-	377,017	10.57%	7.33%	11.44%	282,209
2828	Deschutes Public Library District	Indep	2,342,448	1,645,105	-	3,987,553	11.14%	7.33%	11.44%	3,032,266
2829	Hubbard Rural Fire Protection District	SLGRP	-	-	54,983	54,983	13.66%	7.33%	11.44%	77,708
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	63,170	-	43,281	106,451	15.63%	7.33%	11.44%	133,043
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	81,665	35,640	269,664	386,969	17.27%	7.33%	11.44%	508,324
2834	Crescent Rural Fire Protection District	SLGRP	61,764	-	166,596	228,360	17.62%	7.33%	11.44%	314,673
2835	North Clackamas County Water Commission	Indep	242,904	-	-	242,904	16.09%	7.33%	11.44%	284,507
2837	NORCOM	SLGRP	414,540	708,790	-	1,123,330	12.54%	7.33%	11.44%	866,430
2838	High Desert Parks & Recreation District	SLGRP	25,107	-	-	25,107	10.57%	7.33%	11.44%	19,318
2839	North Morrow Vector Control District	SLGRP	111,151	-	-	111,151	10.57%	7.33%	11.44%	85,524
2840	Cannon Beach Rural Fire Protection District	SLGRP	70,483	-	49,282	119,765	15.63%	7.33%	11.44%	149,845
2841	Jefferson County Soil & Water Conservation District	Indep	60,307	50,991	-	111,298	8.97%	7.33%	11.44%	74,487
2842	Tualatin Valley Water District	SLGRP	5,743,476	3,280,489	-	9,023,965	12.69%	7.33%	11.44%	7,564,330
2843	Yachats Rural Fire Protection District	SLGRP	203	-	161,416	161,619	15.76%	7.33%	11.44%	228,364
2844	Crook County Rural Fire Protection District 1	SLGRP	383,140	61,131	813,924	1,258,195	14.74%	7.33%	11.44%	1,603,525
2845	Sunrise Water Authority	Indep	232,133	836,665	-	1,068,798	9.07%	7.33%	11.44%	729,328
2846	Jefferson County Library District	SLGRP	111,808	77,586	-	189,394	11.03%	7.33%	11.44%	143,194
2847	Sweet Home Fire and Ambulance District	SLGRP	422,228	-	364,232	786,460	16.85%	7.33%	11.44%	1,032,675
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	1,686	183,552	-	185,238	11.57%	7.33%	11.44%	127,800
2850	Lake County 4-H & Extension Service	SLGRP	-	57,070	-	57,070	13.66%	7.33%	11.44%	39,294

Exhibit E

Proportionate Share as of December 31, 2013

Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2851	East Umatilla County Rural Fire Protection District	SLGRP	64,639	-	-	64,639	15.63%	7.33%	11.44%	73,545
2852	Ochoco Irrigation District	SLGRP	320,573	69,672	-	390,245	10.57%	7.33%	11.44%	294,633
2853	Mill City Rural Fire Protection District	SLGRP	52,216	-	-	52,216	15.63%	7.33%	11.44%	59,411
2854	Sunset Empire Transportation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2855	Harney Hospital	SLGRP	2,315,445	5,342,508	-	7,657,953	12.30%	7.33%	11.44%	5,751,632
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	1,514,562	10,710	411,759	1,937,031	15.37%	7.33%	11.44%	2,283,898
2858	Nesika Beach-Ophir Water District	SLGRP	45,438	30,000	-	75,438	15.26%	7.33%	11.44%	71,131
2859	South Lane County Fire and Rescue	Indep	600,321	93,966	1,005,864	1,700,151	17.03%	7.33%	11.44%	2,230,512
2860	Coos County Airport District	SLGRP	123,288	518,167	-	641,455	10.57%	7.33%	11.44%	451,632
2861	Mt Angel Fire District	Indep	11,981	18,292	-	30,273	15.46%	7.33%	11.44%	26,078
2864	Tri-City Water and Sanitary Authority	SLGRP	65,728	289,336	-	355,064	10.57%	7.33%	11.44%	249,788
2865	Tri-County Cooperative Weed Management Area	Indep	-	91,490	-	91,490	14.24%	7.33%	11.44%	62,993
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	124,851	360,446	-	485,297	13.71%	7.33%	11.44%	372,779
2869	Nehalem Bay Fire & Rescue	SLGRP	80,260	35,628	-	115,888	17.62%	7.33%	11.44%	127,476
2870	Clackamas River Water Providers	Indep	78,707	68,973	-	147,680	7.14%	7.33%	11.44%	88,398
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	Indep	-	-	38,765	38,765	14.24%	7.33%	11.44%	54,787
2874	Umatilla-Morrow Radio and Data District	Indep	128,162	-	-	128,162	8.37%	7.33%	11.44%	78,088
2876	Oregon Municipal Electric Utilities Association	Indep	99,464	-	-	99,464	9.97%	7.33%	11.44%	72,188
2877	Mid-Columbia Fire And Rescue V1-801	Indep	85,608	55,762	1,729,233	1,870,603	13.80%	7.33%	11.44%	2,568,333
2878	Yamhill Fire Protection District	Indep	-	-	74,622	74,622	14.24%	7.33%	11.44%	105,464
2879	LaGrande Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2880	Oregon Health & Science University	SLGRP	224,029,606	138,773,327	-	362,802,933	13.18%	7.33%	11.44%	310,490,967
2881	Lake Chinook Fire and Rescue District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2883	Lane Fire Authority	SLGRP	1,002,157	59,005	1,091,672	2,152,834	16.66%	7.33%	11.44%	2,798,877
2884	North Central Public Health District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2885	Siletz Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2900	Clatsop Community College	SLGRP	2,902,500	2,646,471	-	5,548,971	12.80%	7.33%	11.44%	4,526,632
2901	Blue Mountain Community College	SLGRP	5,548,872	4,146,475	7,237	9,702,584	12.80%	7.33%	11.44%	8,035,471
2902	Treasure Valley Community College	SLGRP	4,249,459	5,488,237	15,817	9,753,513	12.80%	7.33%	11.44%	7,760,668
2903	Umpqua Community College	SLGRP	4,908,493	6,950,262	14,425	11,873,180	12.80%	7.33%	11.44%	9,379,408
2904	Lane Community College	SLGRP	29,931,104	22,125,108	9,178	52,065,390	12.80%	7.33%	11.44%	43,135,670
2905	Mt Hood Community College	SLGRP	19,949,739	17,260,916	-	37,210,655	12.80%	7.33%	11.44%	30,473,201
2906	Klamath Community College	SLGRP	938,018	3,718,657	-	4,656,675	12.80%	7.33%	11.44%	3,434,398
2908	Clackamas Community College	SLGRP	13,316,200	11,335,462	-	24,651,662	12.80%	7.33%	11.44%	20,212,426
2910	Linn-Benton Community College	SLGRP	14,829,081	10,308,200	-	25,137,281	12.80%	7.33%	11.44%	20,914,800
2918	Portland Community College	SLGRP	67,312,510	57,264,457	54,460	124,631,427	12.80%	7.33%	11.44%	102,224,963
2919	Chemeketa Community College	SLGRP	26,136,701	17,579,706	1,557	43,717,964	12.80%	7.33%	11.44%	36,459,758
2922	Rogue Community College	SLGRP	10,595,397	8,404,530	-	18,999,927	12.80%	7.33%	11.44%	15,659,237
2995	Oregon Coast Community College	SLGRP	1,147,839	1,047,449	-	2,195,288	12.80%	7.33%	11.44%	1,790,720
2996	Columbia Gorge Community College	SLGRP	2,350,278	2,853,855	1,310	5,205,443	12.80%	7.33%	11.44%	4,156,725
2997	Tillamook Bay Community College	SLGRP	642,693	696,020	6,590	1,345,303	12.80%	7.33%	11.44%	1,087,384
2998	Southwestern Community College	SLGRP	5,095,607	5,292,342	-	10,387,949	12.80%	7.33%	11.44%	8,391,856
2999	Central Oregon Community College	SLGRP	9,073,745	12,590,095	22,512	21,686,352	12.80%	7.33%	11.44%	17,155,066

Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3003	Baker School District 5J	Schools	5,368,282	2,571,361	-	7,939,643	11.94%	7.33%	11.44%	6,436,400
3008	Huntington School District 16J	Schools	128,601	365,142	-	493,743	11.94%	7.33%	11.44%	363,185
3016	Burnt River High School	Schools	269,929	80,048	-	349,977	11.94%	7.33%	11.44%	289,730
3027	Pine-Eagle School District 61	Schools	440,907	488,109	-	929,016	11.94%	7.33%	11.44%	719,298
3037	Alsea School	Schools	471,321	442,673	-	913,994	11.94%	7.33%	11.44%	714,449
3039	Corvallis School District 509J	Schools	17,416,739	11,020,701	-	28,437,440	11.94%	7.33%	11.44%	22,726,137
3043	Philomath School District 17J	Schools	4,146,661	1,689,804	-	5,836,465	11.94%	7.33%	11.44%	4,767,629
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	23,955,801	13,677,079	-	37,632,880	11.94%	7.33%	11.44%	30,238,682
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,936,654	1,034,191	-	2,970,845	11.94%	7.33%	11.44%	2,395,349
3122	Oregon City School District 62	Schools	24,518,452	11,617,756	-	36,136,208	11.94%	7.33%	11.44%	29,309,835
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	4,894,355	2,917,530	-	7,811,885	11.94%	7.33%	11.44%	6,262,820
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	5,221,559	3,257,632	3,436	8,482,627	11.94%	7.33%	11.44%	6,786,240
3186	Jewell School District 8	Schools	806,073	844,144	-	1,650,217	11.94%	7.33%	11.44%	1,281,828
3187	Seaside Schools	Schools	5,992,788	1,944,601	-	7,937,389	11.94%	7.33%	11.44%	6,547,665
3195	Warrenton-Hammond School District	Schools	1,840,227	2,168,694	309,395	4,318,316	11.94%	7.33%	11.44%	3,529,938
3230	Vernonia School District	Schools	1,803,541	855,470	-	2,659,011	11.94%	7.33%	11.44%	2,156,597
3241	Coquille School District 8	Schools	2,574,628	1,408,710	-	3,983,338	11.94%	7.33%	11.44%	3,207,723
3242	Coos Bay School District 9	Schools	7,676,170	4,173,730	4,040	11,853,940	11.94%	7.33%	11.44%	9,551,327
3245	North Bend Public Schools	Schools	5,438,786	3,426,247	-	8,865,033	11.94%	7.33%	11.44%	7,086,287
3252	Powers School District	Schools	571,976	181,858	-	753,834	11.94%	7.33%	11.44%	622,359
3257	Myrtle Point School District 41	Schools	1,456,569	1,745,744	-	3,202,313	11.94%	7.33%	11.44%	2,467,992
3264	Bandon School District	Schools	2,072,118	1,192,810	-	3,264,928	11.94%	7.33%	11.44%	2,622,303
3274	Crook County School District	Schools	8,521,446	4,924,580	-	13,446,026	11.94%	7.33%	11.44%	10,797,284
3275	Port Orford-Langlois School District 2Cj	Schools	765,393	444,150	-	1,209,543	11.94%	7.33%	11.44%	971,065
3277	Curry County School District 3C	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3281	Ophir School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3282	Pistol River School District 16	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	4,140,035	2,487,441	-	6,627,476	11.94%	7.33%	11.44%	5,311,061
3288	Central Curry School District 1	Schools	1,561,920	431,534	-	1,993,454	11.94%	7.33%	11.44%	1,654,698
3291	Bend-La Pine Public Schools	Schools	42,847,478	31,763,234	-	74,610,712	11.94%	7.33%	11.44%	59,111,512
3296	Sisters School District	Schools	3,448,360	1,862,518	-	5,310,878	11.94%	7.33%	11.44%	4,279,603
3307	Oakland School District	Schools	1,457,682	969,966	-	2,427,648	11.94%	7.33%	11.44%	1,934,819
3310	Roseburg Public Schools	Schools	16,192,533	8,559,198	-	24,751,731	11.94%	7.33%	11.44%	19,967,294
3316	Glide School District 12	Schools	2,248,092	859,775	-	3,107,867	11.94%	7.33%	11.44%	2,545,953
3318	Days Creek School District 15	Schools	780,114	277,830	-	1,057,944	11.94%	7.33%	11.44%	869,345
3319	South Umpqua School District	Schools	3,785,891	2,337,365	-	6,123,256	11.94%	7.33%	11.44%	4,899,918

Exhibit E

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Normal Cost Present Value Factors	6.9	9.2	12.1
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Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3320	Camas Valley School District 21	Schools	349,159	499,805	-	848,964	11.94%	7.33%	11.44%	647,606
3321	North Douglas School District 22	Schools	1,025,977	551,843	-	1,577,820	11.94%	7.33%	11.44%	1,271,707
3324	Yoncalla School District 32	Schools	764,706	450,962	-	1,215,668	11.94%	7.33%	11.44%	975,158
3325	Elkton School District 34	Schools	346,655	635,959	-	982,614	11.94%	7.33%	11.44%	739,174
3331	Umpqua School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3335	Riddle School District	Schools	959,645	676,322	-	1,635,967	11.94%	7.33%	11.44%	1,299,759
3338	Glendale 77	Schools	1,156,313	380,435	-	1,536,748	11.94%	7.33%	11.44%	1,266,973
3349	Winston-Dillard Schools	Schools	3,642,978	1,571,416	-	5,214,394	11.94%	7.33%	11.44%	4,248,329
3353	Sutherlin School District 130	Schools	4,117,195	2,240,260	-	6,357,455	11.94%	7.33%	11.44%	5,121,019
3361	Arlington Public Schools	Schools	579,263	445,664	-	1,024,927	11.94%	7.33%	11.44%	810,329
3364	Condon Admin School District 25J	Schools	624,629	159,370	-	783,999	11.94%	7.33%	11.44%	652,640
3370	Prairie City School District 4	Schools	602,551	181,292	-	783,843	11.94%	7.33%	11.44%	648,544
3372	Monument School District 8	Schools	279,284	215,919	-	495,203	11.94%	7.33%	11.44%	391,411
3375	Dayville School District 16J	Schools	258,969	189,824	-	448,793	11.94%	7.33%	11.44%	355,787
3376	Long Creek Schools	Schools	252,661	43,940	-	296,601	11.94%	7.33%	11.44%	249,860
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	111,127	45,647	-	156,774	11.94%	7.33%	11.44%	128,017
3395	Pine Creek School	Schools	-	30,058	-	30,058	11.94%	7.33%	11.44%	20,696
3396	Diamond School District 7	Schools	74,995	71,790	-	146,785	11.94%	7.33%	11.44%	114,613
3397	Suntex School District	Schools	43,863	47,195	-	91,058	11.94%	7.33%	11.44%	70,619
3398	Drewsey School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3399	Frenchglen School District	Schools	85,751	34,389	-	120,140	11.94%	7.33%	11.44%	98,210
3405	Fields-Trout Creek 33	Schools	-	128,820	-	128,820	11.94%	7.33%	11.44%	88,695
3407	Crane Union High School	Schools	401,166	300,595	-	701,761	11.94%	7.33%	11.44%	555,649
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3409	Hood River County School District	Schools	13,663,040	8,435,880	-	22,098,920	11.94%	7.33%	11.44%	17,683,821
3414	City of Phoenix School District	Schools	7,046,529	3,505,944	-	10,552,473	11.94%	7.33%	11.44%	8,538,566
3415	Ashland Public Schools	Schools	8,032,497	4,937,553	-	12,970,050	11.94%	7.33%	11.44%	10,381,236
3416	Central Point School District 6	Schools	11,286,736	6,634,181	-	17,920,917	11.94%	7.33%	11.44%	14,377,895
3417	Eagle Point School District 9	Schools	10,031,391	5,291,311	-	15,322,702	11.94%	7.33%	11.44%	12,362,189
3424	Rogue River School District	Schools	2,040,121	1,200,536	-	3,240,657	11.94%	7.33%	11.44%	2,599,812
3432	Prospect School District	Schools	430,971	716,853	-	1,147,824	11.94%	7.33%	11.44%	868,157
3439	Butte Falls School District	Schools	648,791	334,639	-	983,430	11.94%	7.33%	11.44%	794,317
3440	Pinehurst School	Schools	109,104	58,451	-	167,555	11.94%	7.33%	11.44%	135,075
3445	Culver School District 4	Schools	1,307,548	1,524,267	3,017	2,834,832	11.94%	7.33%	11.44%	2,190,239
3446	Ashwood School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3447	Madras School District	Schools	7,997,936	8,076,940	-	16,074,876	11.94%	7.33%	11.44%	12,512,732
3451	Black Butte School District	Schools	16,145	155,475	-	171,620	11.94%	7.33%	11.44%	121,081
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3454	Grants Pass School District	Schools	18,526,688	9,861,181	-	28,387,869	11.94%	7.33%	11.44%	22,892,520
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3456	Klamath County School District	Schools	17,677,490	10,419,613	-	28,097,103	11.94%	7.33%	11.44%	22,538,913
3457	Klamath Falls City Schools	Schools	10,451,183	4,671,698	-	15,122,881	11.94%	7.33%	11.44%	12,300,444
3460	Union School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	2,254,573	1,261,461	617	3,516,651	11.94%	7.33%	11.44%	2,829,028
3462	Paisley School District	Schools	211,553	435,648	-	647,201	11.94%	7.33%	11.44%	483,829

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3463	North Lake School District 14	Schools	754,435	588,242	-	1,342,677	11.94%	7.33%	11.44%	1,060,751
3464	Plush School District	Schools	65,432	21,642	-	87,074	11.94%	7.33%	11.44%	71,773
3465	Adel School District 21	Schools	79,893	-	-	79,893	11.94%	7.33%	11.44%	69,441
3470	Pleasant Hill School District	Schools	2,409,545	1,287,497	-	3,697,042	11.94%	7.33%	11.44%	2,980,779
3473	Eugene School District 4J	Schools	49,169,524	29,383,854	-	78,553,378	11.94%	7.33%	11.44%	62,968,205
3487	Springfield School District 19	Schools	30,138,700	17,972,606	-	48,111,306	11.94%	7.33%	11.44%	38,570,250
3494	Fern Ridge School District	Schools	2,946,908	2,465,685	-	5,412,593	11.94%	7.33%	11.44%	4,259,048
3498	Mapleton School District	Schools	790,252	542,188	-	1,332,440	11.94%	7.33%	11.44%	1,060,173
3502	Creswell School District 40	Schools	3,791,226	1,794,485	-	5,585,711	11.94%	7.33%	11.44%	4,530,770
3506	South Lane School District	Schools	9,912,185	4,666,544	-	14,578,729	11.94%	7.33%	11.44%	11,828,413
3510	Bethel School District	Schools	12,791,231	8,522,136	-	21,313,367	11.94%	7.33%	11.44%	16,985,458
3517	Crow-Applegate-Lorane District 66	Schools	770,811	764,114	-	1,534,925	11.94%	7.33%	11.44%	1,196,077
3519	McKenzie School District	Schools	692,918	806,414	-	1,499,332	11.94%	7.33%	11.44%	1,157,499
3520	Junction City School District 69	Schools	4,195,146	3,161,700	-	7,356,846	11.94%	7.33%	11.44%	5,823,203
3522	Lowell School District	Schools	611,930	792,640	-	1,404,570	11.94%	7.33%	11.44%	1,077,622
3524	Oakridge School District	Schools	1,848,849	511,261	-	2,360,110	11.94%	7.33%	11.44%	1,958,983
3527	Marcola School District 79	Schools	443,500	523,190	-	966,690	11.94%	7.33%	11.44%	745,706
3533	Triangle Lake Schools	Schools	674,754	748,393	-	1,423,147	11.94%	7.33%	11.44%	1,101,762
3537	Siuslaw School District 97J	Schools	4,228,934	2,177,416	-	6,406,350	11.94%	7.33%	11.44%	5,174,870
3579	Lincoln County School District	Schools	10,188,471	8,201,121	-	18,389,592	11.94%	7.33%	11.44%	14,502,185
3582	Linn County School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615	Central Linn School District 552C	Schools	1,521,933	1,709,995	-	3,231,928	11.94%	7.33%	11.44%	2,500,190
3618	Sweet Home School District 55	Schools	6,260,446	3,106,133	-	9,366,579	11.94%	7.33%	11.44%	7,580,046
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3647	Scio School District 95C	Schools	1,168,142	2,020,531	-	3,188,673	11.94%	7.33%	11.44%	2,406,496
3665	Santiam Canyon School District	Schools	1,529,832	561,324	-	2,091,156	11.94%	7.33%	11.44%	1,716,171
3676	Harrisburg High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3684	Ontario School District 8C	Schools	6,578,744	5,214,660	-	11,793,404	11.94%	7.33%	11.44%	9,308,468
3687	Juntura Grade School	Schools	52,526	16,113	-	68,639	11.94%	7.33%	11.44%	56,748
3689	Vale School District 15	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3694	Nyssa School District 26	Schools	3,773,760	1,968,484	-	5,742,244	11.94%	7.33%	11.44%	4,635,391
3696	Annex Elementary School	Schools	91,280	194,885	-	286,165	11.94%	7.33%	11.44%	213,521
3707	Adrian School District 61	Schools	1,058,870	190,502	-	1,249,372	11.94%	7.33%	11.44%	1,051,505
3709	Harper School District 66	Schools	404,870	265,884	-	670,754	11.94%	7.33%	11.44%	534,969
3712	W W Jones School	Schools	2,600	95,638	-	98,238	11.94%	7.33%	11.44%	68,109
3715	Vale High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3727	Aumsville Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3729	Jefferson School District 14Cj	Schools	2,492,738	1,845,851	-	4,338,589	11.94%	7.33%	11.44%	3,437,527
3730	North Marion School District 15	Schools	5,083,462	3,348,713	5,582	8,437,757	11.94%	7.33%	11.44%	6,731,955
3732	Marion Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3735	Salem-Keizer Public Schools	Schools	116,597,414	80,050,521	39,308	196,687,243	11.94%	7.33%	11.44%	156,515,306
3750	St Paul School District	Schools	671,765	956,246	-	1,628,011	11.94%	7.33%	11.44%	1,242,276
3759	Eldriedge Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit E

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	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

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3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772	Stayton School District 77J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3780	Mt Angel School District 91	Schools	2,115,745	1,104,890	-	3,220,635	11.94%	7.33%	11.44%	2,599,688
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	15,696,116	10,762,753	-	26,458,869	11.94%	7.33%	11.44%	21,053,017
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	5,667,958	3,647,568	-	9,315,526	11.94%	7.33%	11.44%	7,437,861
3818	Portland Public Schools	Schools	147,313,470	101,007,250	35,436	248,356,156	11.94%	7.33%	11.44%	197,636,539
3820	Parkrose School District	Schools	9,718,450	6,122,668	-	15,841,118	11.94%	7.33%	11.44%	12,662,596
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	36,855,684	20,235,696	-	57,091,380	11.94%	7.33%	11.44%	45,966,653
3842	Corbett School District 39	Schools	1,608,577	2,023,705	-	3,632,282	11.94%	7.33%	11.44%	2,791,495
3843	David Douglas School Dist	Schools	38,135,342	22,984,616	-	61,119,958	11.94%	7.33%	11.44%	48,971,587
3847	Riverdale School	Schools	2,231,043	1,216,342	-	3,447,385	11.94%	7.33%	11.44%	2,776,638
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3850	Dallas School Dist	Schools	8,202,637	4,186,084	-	12,388,721	11.94%	7.33%	11.44%	10,011,714
3859	Central School District 13J	Schools	8,672,121	4,729,440	-	13,401,561	11.94%	7.33%	11.44%	10,793,889
3865	Perrydale School District 21	Schools	949,681	409,921	-	1,359,602	11.94%	7.33%	11.44%	1,107,676
3887	Falls City School District	Schools	382,486	515,180	-	897,666	11.94%	7.33%	11.44%	687,159
3894	Sherman County School District 9	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3902	Tillamook Public Schools	Schools	5,244,544	3,583,122	-	8,827,666	11.94%	7.33%	11.44%	7,025,469
3920	Neah-Kah-Nie School District	Schools	3,109,349	2,146,258	-	5,255,607	11.94%	7.33%	11.44%	4,180,305
3927	Echo School District	Schools	681,279	678,417	-	1,359,696	11.94%	7.33%	11.44%	1,059,254
3928	Umatilla School District 6R	Schools	3,399,368	2,853,030	-	6,252,398	11.94%	7.33%	11.44%	4,919,009
3929	Ferndale School District 10	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3931	Pendleton School District 16R	Schools	11,185,043	3,312,670	-	14,497,713	11.94%	7.33%	11.44%	12,002,574
3935	Athena-Weston School District 29Rj	Schools	1,999,922	705,541	-	2,705,463	11.94%	7.33%	11.44%	2,224,057
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3942	Stanfield School District	Schools	1,206,332	1,072,114	-	2,278,446	11.94%	7.33%	11.44%	1,786,684
3944	Ukiah School	Schools	263,641	86,558	-	350,199	11.94%	7.33%	11.44%	288,747
3957	Helix School District	Schools	388,596	360,479	-	749,075	11.94%	7.33%	11.44%	585,954
3958	Pilot Rock School District 2R	Schools	1,175,905	505,791	-	1,681,696	11.94%	7.33%	11.44%	1,370,312
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3965	La Grande Public Schools	Schools	5,602,457	3,017,670	-	8,620,127	11.94%	7.33%	11.44%	6,947,231
3966	Union County School District	Schools	1,117,231	289,071	-	1,406,302	11.94%	7.33%	11.44%	1,170,098
3967	North Powder School District	Schools	782,778	386,613	-	1,169,391	11.94%	7.33%	11.44%	946,560
3969	Imbler School District	Schools	975,120	443,453	-	1,418,573	11.94%	7.33%	11.44%	1,152,874
3970	Cove School District	Schools	1,148,416	167,001	-	1,315,417	11.94%	7.33%	11.44%	1,113,155
3973	Elgin School District 23	Schools	1,133,728	379,346	-	1,513,074	11.94%	7.33%	11.44%	1,246,593
3986	Joseph School District 6	Schools	867,805	491,022	-	1,358,827	11.94%	7.33%	11.44%	1,092,351

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Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3990	Wallowa School	Schools	953,534	400,929	-	1,354,463	11.94%	7.33%	11.44%	1,104,834
3993	Enterprise School District 21	Schools	1,266,992	483,175	-	1,750,167	11.94%	7.33%	11.44%	1,433,911
4003	Troy School District 54	Schools	-	46,929	-	46,929	11.94%	7.33%	11.44%	32,312
4008	Chenowith School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	897,732	504,172	643	1,402,547	11.94%	7.33%	11.44%	1,128,326
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	1,399,942	820,703	-	2,220,645	11.94%	7.33%	11.44%	1,781,863
4035	Banks School District	Schools	2,067,333	1,704,963	-	3,772,296	11.94%	7.33%	11.44%	2,970,772
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	119,350,849	68,322,759	84,624	187,758,232	11.94%	7.33%	11.44%	150,897,744
4080	North Plains School District 70	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	360,735	40,052	-	400,787	11.94%	7.33%	11.44%	341,118
4114	Fossil School District 21J	Schools	539,894	211,977	-	751,871	11.94%	7.33%	11.44%	615,212
4128	Yamhill Grade School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4135	Newberg School District 29Jt	Schools	13,548,946	9,908,353	-	23,457,299	11.94%	7.33%	11.44%	18,598,483
4142	McMinnville Schools	Schools	19,371,763	11,912,272	-	31,284,035	11.94%	7.33%	11.44%	25,039,256
4144	Sheridan School District 48J	Schools	2,522,930	1,829,265	-	4,352,195	11.94%	7.33%	11.44%	3,452,349
4166	Yamhill-Carlton School District 1	Schools	2,925,729	1,868,229	-	4,793,958	11.94%	7.33%	11.44%	3,829,279
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4189	Wasco County High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4203	Victor Point School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4218	Curry County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4219	Grant County Education Service District	Schools	505,324	135,331	-	640,655	11.94%	7.33%	11.44%	532,392
4220	Jefferson County Education Service District	Schools	552,853	308,592	-	861,445	11.94%	7.33%	11.44%	692,997
4221	Marion Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4223	InterMountain Education Service District	Schools	5,735,809	3,427,299	60,356	9,223,464	11.94%	7.33%	11.44%	7,430,477
4224	Wallowa County Region 18	Schools	594,637	363,751	-	958,388	11.94%	7.33%	11.44%	767,292
4225	Washington County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4226	North Central Education Service District	Schools	363,843	327,709	-	691,552	11.94%	7.33%	11.44%	541,877
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4230	Mari-Linn School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4232	South Coast Education Service District Region 7	Schools	2,840,083	1,275,835	-	4,115,918	11.94%	7.33%	11.44%	3,346,961
4237	Douglas Education Service District	Schools	3,016,253	5,106,163	-	8,122,416	11.94%	7.33%	11.44%	6,137,347
4238	Multnomah Education Service District	Schools	10,514,925	6,962,845	108,894	17,586,664	11.94%	7.33%	11.44%	14,087,251
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4252	High Desert Education Service District	Schools	5,627,857	4,246,321	-	9,874,178	11.94%	7.33%	11.44%	7,815,261
4254	Willamette Education Service District	Schools	8,688,907	4,552,576	263,934	13,505,417	11.94%	7.33%	11.44%	11,059,724
4258	Hermiston School District 8R	Schools	11,334,189	9,584,865	-	20,919,054	11.94%	7.33%	11.44%	16,450,749
4259	Clackamas Education Service District	Schools	8,961,473	5,762,722	-	14,724,195	11.94%	7.33%	11.44%	11,756,822
4260	Greater Albany School District 8J	Schools	22,956,558	16,773,247	-	39,729,805	11.94%	7.33%	11.44%	31,501,947
4268	Lake Oswego School District	Schools	19,885,638	11,758,810	-	31,644,448	11.94%	7.33%	11.44%	25,380,240
4270	Silver Falls School District	Schools	10,743,734	5,280,621	-	16,024,355	11.94%	7.33%	11.44%	12,973,977

Exhibit E

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Normal Cost Present Value Factors	6.9	9.2	12.1
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4271	Malheur Education Service District Region 14	Schools	1,040,563	614,994	-	1,655,557	11.94%	7.33%	11.44%	1,327,865
4272	Linn-Benton-Lincoln Education Service District	Schools	6,374,385	3,410,222	-	9,784,607	11.94%	7.33%	11.44%	7,888,450
4273	Double O School District	Schools	-	34,348	-	34,348	11.94%	7.33%	11.44%	23,649
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4276	Lane County Education Service District	Schools	4,089,237	2,443,068	-	6,532,305	11.94%	7.33%	11.44%	5,236,357
4277	Mitchell School	Schools	232,680	308,136	-	540,816	11.94%	7.33%	11.44%	414,397
4279	St Helens School District 502	Schools	9,331,617	4,003,005	-	13,334,622	11.94%	7.33%	11.44%	10,866,938
4280	Northwest Regional Education Service District	Schools	13,609,716	11,041,355	10,870	24,661,941	11.94%	7.33%	11.44%	19,446,762
4286	Southern Oregon Education Service District	Schools	6,053,752	5,158,179	-	11,211,931	11.94%	7.33%	11.44%	8,813,271
4288	Medford School District 549C	Schools	30,619,812	20,330,465	-	50,950,277	11.94%	7.33%	11.44%	40,611,856
4291	Dayton Public Schools	Schools	3,111,338	1,497,984	-	4,609,322	11.94%	7.33%	11.44%	3,735,683
4293	Lake County Education Service District	Schools	201,770	234,695	-	436,465	11.94%	7.33%	11.44%	336,965
4294	Harney Education Service District Region XVII	Schools	489,762	472,137	-	961,899	11.94%	7.33%	11.44%	750,764
4295	Wasco County Education Service District	Schools	670,552	330,197	-	1,000,749	11.94%	7.33%	11.44%	810,173
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4305	Mount Hood Community College District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4306	Amity School District	Schools	2,423,118	1,069,194	-	3,492,312	11.94%	7.33%	11.44%	2,842,270
4307	Columbia School District 5J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	5,329,198	3,482,064	-	8,811,262	11.94%	7.33%	11.44%	7,029,467
4311	Redmond School District 2J	Schools	17,345,706	11,231,001	-	28,576,707	11.94%	7.33%	11.44%	22,809,194
4312	Reedsport School District	Schools	1,256,152	982,422	-	2,238,574	11.94%	7.33%	11.44%	1,768,231
4313	Forest Grove School District	Schools	15,877,894	10,158,178	-	26,036,072	11.94%	7.33%	11.44%	20,794,750
4314	Willamina School District 30J	Schools	2,023,797	1,510,117	-	3,533,914	11.94%	7.33%	11.44%	2,798,776
4315	John Day School District	Schools	2,649,477	522,799	5,162	3,177,438	11.94%	7.33%	11.44%	2,670,106
4316	Tigard-Tualatin School District 23J	Schools	35,944,680	19,389,454	-	55,334,134	11.94%	7.33%	11.44%	44,592,177
4317	Sherwood School District 88J	Schools	11,582,134	9,930,146	-	21,512,280	11.94%	7.33%	11.44%	16,903,990
4318	Portland Community College	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4320	Rainier School District 13	Schools	2,392,548	1,769,171	-	4,161,719	11.94%	7.33%	11.44%	3,297,649
4321	North Clackamas School District 12	Schools	49,609,829	24,545,737	-	74,155,566	11.94%	7.33%	11.44%	60,019,758
4323	Estacada School District 108	Schools	5,496,609	3,135,891	-	8,632,500	11.94%	7.33%	11.44%	6,936,629
4324	Centennial School District 28	Schools	21,476,853	11,019,725	-	32,496,578	11.94%	7.33%	11.44%	26,254,404
4326	Harney County School District 3	Schools	2,913,043	1,064,428	50,444	4,027,915	11.94%	7.33%	11.44%	3,336,111
4327	Jordan Valley School District 3	Schools	322,274	189,383	-	511,657	11.94%	7.33%	11.44%	410,506
4329	Gervais School District 1	Schools	3,739,740	1,856,372	-	5,596,112	11.94%	7.33%	11.44%	4,528,631
4330	Vale School District 84	Schools	2,943,998	1,585,854	-	4,529,852	11.94%	7.33%	11.44%	3,650,736
4331	Molalla River School District	Schools	5,737,092	4,695,869	-	10,432,961	11.94%	7.33%	11.44%	8,219,728
4332	Gresham-Barlow School District 10	Schools	36,252,327	15,145,978	-	51,398,305	11.94%	7.33%	11.44%	41,937,851
4333	Canby School District	Schools	14,079,612	7,383,801	6,847	21,470,260	11.94%	7.33%	11.44%	17,331,192
4334	Cascade School District 5	Schools	6,446,175	2,645,294	-	9,091,469	11.94%	7.33%	11.44%	7,424,179
4335	Milton-Freewater Unified School District 7	Schools	4,922,905	2,949,765	-	7,872,670	11.94%	7.33%	11.44%	6,309,829
4336	Nestucca Valley School District 101	Schools	2,249,010	709,247	-	2,958,257	11.94%	7.33%	11.44%	2,443,109
4337	Sherman County School District	Schools	554,699	690,813	-	1,245,512	11.94%	7.33%	11.44%	957,769
4338	Three Rivers U J School District	Schools	14,242,096	6,449,462	34,592	20,726,150	11.94%	7.33%	11.44%	16,868,318
4339	Lebanon Community School District	Schools	9,595,265	6,619,558	-	16,214,823	11.94%	7.33%	11.44%	12,897,647
4340	Monroe School District 1J	Schools	1,221,052	953,572	-	2,174,624	11.94%	7.33%	11.44%	1,717,859
4341	Hillsboro School District 1J	Schools	55,028,960	42,083,847	-	97,112,807	11.94%	7.33%	11.44%	76,805,284

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4342	North Santiam School District 29J	Schools	5,375,473	4,532,673	-	9,908,146	11.94%	7.33%	11.44%	7,793,055
4343	HARRISBURG SCHOOL DISTRICT 7	Schools	1,984,668	2,072,788	-	4,057,456	11.94%	7.33%	11.44%	3,152,178
4344	South Wasco County School District 1	Schools	934,512	412,446	-	1,346,958	11.94%	7.33%	11.44%	1,096,230
4345	Oregon Trail School District 46	Schools	10,882,397	6,854,712	-	17,737,109	11.94%	7.33%	11.44%	14,178,295
4346	Knappa School District 4	Schools	1,081,694	1,115,314	-	2,197,008	11.94%	7.33%	11.44%	1,708,096
4347	Clatskanie School District 6J	Schools	1,881,200	1,929,279	-	3,810,479	11.94%	7.33%	11.44%	2,963,437
4348	Lourdes Charter School	Schools	88,026	60,471	-	148,497	11.94%	7.33%	11.44%	118,145
4350	Ridgeline Montessori	Schools	317,597	322,181	-	639,778	11.94%	7.33%	11.44%	497,875
4351	The Village School	Schools	24,926	121,386	-	146,312	11.94%	7.33%	11.44%	105,242
4352	Armadillo Technical Institute	Schools	108,186	147,343	-	255,529	11.94%	7.33%	11.44%	195,481
4354	Opal Charter School	Schools	73,069	57,676	-	130,745	11.94%	7.33%	11.44%	103,221
4355	Three Rivers Charter School	Schools	262,110	247,080	-	509,190	11.94%	7.33%	11.44%	397,939
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	173,591	486,949	-	660,540	11.94%	7.33%	11.44%	486,155
4361	Rimrock Expeditionary Alternative Learning	Schools	221,490	306,448	-	527,938	11.94%	7.33%	11.44%	403,509
4362	Kings Valley Charter School	Schools	-	28,099	-	28,099	11.94%	7.33%	11.44%	19,347
4363	Multisensory Learning Academy	Schools	188,950	554,704	-	743,654	11.94%	7.33%	11.44%	546,156
4365	Mitch Charter School	Schools	79,923	484,315	-	564,238	11.94%	7.33%	11.44%	402,928
4366	Sand Ridge Charter School	Schools	42,742	651,883	-	694,625	11.94%	7.33%	11.44%	485,986
4367	Arthur Academy Charter School	Schools	198,967	2,039,227	-	2,238,194	11.94%	7.33%	11.44%	1,576,988
4369	Trillium Charter School	Schools	46,167	689,372	-	735,539	11.94%	7.33%	11.44%	514,775
4370	Howard Street Charter School, Inc.	Schools	12,697	164,239	-	176,936	11.94%	7.33%	11.44%	124,118
4371	The Lighthouse School	Schools	54,616	606,939	-	661,555	11.94%	7.33%	11.44%	465,361
4373	Sheridan Japanese School Foundation	Schools	46,799	252,394	-	299,193	11.94%	7.33%	11.44%	214,455
4374	Ione School District	Schools	697,424	475,231	-	1,172,655	11.94%	7.33%	11.44%	933,388
4375	Eddyville Charter School	Schools	342,312	320,526	-	662,838	11.94%	7.33%	11.44%	518,217
4376	Four Rivers Community School	Schools	365,778	438,328	-	804,106	11.94%	7.33%	11.44%	619,722
4378	Mosier Community School	Schools	214,562	360,959	-	575,521	11.94%	7.33%	11.44%	435,019
4379	Siletz Valley School	Schools	317,125	346,811	-	663,936	11.94%	7.33%	11.44%	514,423
4380	The Emerson School	Schools	153,504	250,504	-	404,008	11.94%	7.33%	11.44%	305,899
4381	North Wasco County School District 21	Schools	8,502,236	4,410,911	-	12,913,147	11.94%	7.33%	11.44%	10,426,915
4382	Self Enhancement Inc	Schools	38,110	375,497	-	413,607	11.94%	7.33%	11.44%	291,662
4383	City View Charter School	Schools	127,943	373,859	-	501,802	11.94%	7.33%	11.44%	368,614
4386	Nixyaawii Community School	Schools	208,675	203,741	-	412,416	11.94%	7.33%	11.44%	321,655
4388	West Lane Tech	Schools	146,021	112,340	-	258,361	11.94%	7.33%	11.44%	204,266
4390	Oregon Connections Academy	Schools	1,085,074	4,075,289	-	5,160,363	11.94%	7.33%	11.44%	3,749,041
4392	Eagleridge High School	Schools	54,448	606,374	-	660,822	11.94%	7.33%	11.44%	464,826
4393	Cascade Heights Public Charter School	Schools	46,996	530,230	-	577,226	11.94%	7.33%	11.44%	405,922
4395	Siletz Valley Early College Academy	Schools	130,762	113,671	-	244,433	11.94%	7.33%	11.44%	191,920
4396	Sweet Home Charter School	Schools	2,073	420,597	-	422,670	11.94%	7.33%	11.44%	291,392
4397	Springwater Environmental Sciences School	Schools	93,400	506,748	-	600,148	11.94%	7.33%	11.44%	430,088
4398	LEP High	Schools	209,668	1,192,772	-	1,402,440	11.94%	7.33%	11.44%	1,003,487
4400	Phoenix School	Schools	6,315	9,035	-	15,350	11.94%	7.33%	11.44%	11,710
4401	Ballston Community School	Schools	75,497	150,748	-	226,245	11.94%	7.33%	11.44%	169,413
4402	Sage Community School	Schools	30,932	188,038	-	218,970	11.94%	7.33%	11.44%	156,353
4403	Portland Village School	Schools	128,144	826,555	-	954,699	11.94%	7.33%	11.44%	680,480

Exhibit E

Proportionate Share as of December 31, 2013
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.9	9.2	12.1
Normal Cost Load for Moro decision	5.5%	2.1%	2.1%

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4404	Alliance Charter Academy	Schools	122,058	1,082,312	-	1,204,370	11.94%	7.33%	11.44%	851,285
4405	Forest Grove Community School	Schools	134,257	330,390	-	464,647	11.94%	7.33%	11.44%	344,173
4407	Madrone Trail Public Charter School	Schools	140,140	366,730	-	506,870	11.94%	7.33%	11.44%	374,307
4408	Muddy Creek Charter School	Schools	52,383	99,871	-	152,254	11.94%	7.33%	11.44%	114,293
4409	Southwest Charter School	Schools	9,131	514,311	-	523,442	11.94%	7.33%	11.44%	362,051
4410	Ace Academy	Schools	97,575	199,436	-	297,011	11.94%	7.33%	11.44%	222,125
4411	Sherwood Charter School	Schools	130,672	264,310	-	394,982	11.94%	7.33%	11.44%	295,560
4412	Estacada Web Academy	Schools	417,485	729,904	-	1,147,389	11.94%	7.33%	11.44%	865,421
4418	Lewis And Clark Montessori Charter School	Schools	43,709	770,734	-	814,443	11.94%	7.33%	11.44%	568,658
4419	Silvies River Web Academy	Schools	103,619	54,249	-	157,868	11.94%	7.33%	11.44%	127,414
4420	Oregon Virtual Academy	Schools	531,738	1,271,336	-	1,803,074	11.94%	7.33%	11.44%	1,337,514
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4422	Redmond Proficiency Academy	Schools	579,125	1,216,424	-	1,795,549	11.94%	7.33%	11.44%	1,340,894
4423	Molalla River Academy	Schools	27,753	438,293	-	466,046	11.94%	7.33%	11.44%	325,896
4424	The Ivy School	Schools	-	291,237	-	291,237	11.94%	7.33%	11.44%	200,523
4429	Clackamas Web Academy	Schools	20,207	-	-	20,207	11.94%	7.33%	11.44%	17,563
4430	Clackamas Charter Alliance 2	Schools	20,181	62,724	-	82,905	11.94%	7.33%	11.44%	60,728
4431	Corbett Charter School	Schools	387,331	691,498	-	1,078,829	11.94%	7.33%	11.44%	812,769
4432	Renaissance Public Academy	Schools	23,856	329,027	-	352,883	11.94%	7.33%	11.44%	247,277
4433	Powell Butte Community Charter School	Schools	71,004	381,791	-	452,795	11.94%	7.33%	11.44%	324,586
4434	Logos Public Charter School	Schools	297,574	1,816,107	-	2,113,681	11.94%	7.33%	11.44%	1,509,072
4435	Sunny Wolf Charter School	Schools	29,069	235,142	-	264,211	11.94%	7.33%	11.44%	187,166
4436	Academy Of Arts & Academics	Schools	15,627	385,316	-	400,943	11.94%	7.33%	11.44%	278,881
4437	Center for Advance Learning	Schools	307,958	249,761	-	557,719	11.94%	7.33%	11.44%	439,634
4439	Homesource Family Charter	Schools	-	19,485	-	19,485	11.94%	7.33%	11.44%	13,416
4440	Sheridan Allprep Academy	Schools	47,961	162,050	-	210,011	11.94%	7.33%	11.44%	153,261
4441	Baker Web Academy	Schools	469,860	540,401	-	1,010,261	11.94%	7.33%	11.44%	780,467
4443	Knova Learning Oreogn	Schools	114	999,312	-	999,426	11.94%	7.33%	11.44%	688,147
4444	Bennett Pearson Academy, Inc.	Schools	32,376	213,595	-	245,971	11.94%	7.33%	11.44%	175,205
4446	Coburg Community Charter School	Schools	62,655	382,251	-	444,906	11.94%	7.33%	11.44%	317,646
4447	Arco Iris Spanish Immersion Charter School	Schools	153,163	284,758	-	437,921	11.94%	7.33%	11.44%	329,187
4448	Gresham Barlow Web Academy	Schools	248,312	535,204	-	783,516	11.94%	7.33%	11.44%	584,325
4449	Mosier Middle School	Schools	21,459	209,059	-	230,518	11.94%	7.33%	11.44%	162,593
4450	Sauvie Island Academy	Schools	245,674	487,375	-	733,049	11.94%	7.33%	11.44%	549,101
4451	River's Edge Academy Charter School	Schools	118,444	188,975	-	307,419	11.94%	7.33%	11.44%	233,062
4452	South Columbia Family School	Schools	-	91,944	-	91,944	11.94%	7.33%	11.44%	63,305
4453	Woodland Educational Initiative	Schools	12,183	145,181	-	157,364	11.94%	7.33%	11.44%	110,549
4454	Le Monde Immersion Charter School	Schools	-	432,005	-	432,005	11.94%	7.33%	11.44%	297,445
4455	Hope Chinese Charter School	Schools	-	265,686	-	265,686	11.94%	7.33%	11.44%	182,931
4456	Insight School of Oregon Charter	Schools	144,059	361,919	-	505,978	11.94%	7.33%	11.44%	374,401
4457	Oregon Virtual Education East	Schools	13,822	21,101	-	34,923	11.94%	7.33%	11.44%	26,542
4458	Oregon Virtual Education West	Schools	13,018	29,920	-	42,938	11.94%	7.33%	11.44%	31,915
4459	Crater Lake Charter Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4460	Kairos Pdx	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4461	Mountain View Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
1000	State Agencies	SLGRP	2,510,045,990	673,721,197	8,650,402,923	195,490,453	6,327,415,283	5,121,942,240	3,100,797,044	40,530,087	(2,089,608,373)	-	-	Y	-		1,051,718,758
2000	Lake County	SLGRP	3,492,650	673,721,197	8,650,402,923	272,019	6,327,415,283	5,121,942,240	4,314,662	56,396	-	-	(674,761)		(1,029,100)		2,667,197
2001	Clackamas County	Indep	128,333,189	673,721,197	8,650,402,923	9,995,001	128,421,176	128,333,189	128,421,176	2,072,215	-	-	-		-		130,493,391
2002	Curry County	Indep	4,485,910	673,721,197	8,650,402,923	349,377	7,534,487	4,485,910	7,534,487	72,435	-	-	-		-		7,606,922
2003	Douglas County	Indep	30,015,440	673,721,197	8,650,402,923	2,337,699	59,802,202	30,015,440	59,802,202	484,664	-	-	-		-		60,286,866
2004	Harney County	SLGRP	3,731,888	673,721,197	8,650,402,923	290,651	6,327,415,283	5,121,942,240	4,610,205	60,259	-	-	(720,981)		(924,999)		3,024,484
2005	Jackson County	SLGRP	45,577,462	673,721,197	8,650,402,923	3,549,719	6,327,415,283	5,121,942,240	56,304,331	735,946	(8,076,828)	-	(8,805,322)		-		40,158,127
2006	Jefferson County	Indep	5,612,190	673,721,197	8,650,402,923	437,095	3,031,082	5,612,190	3,031,082	90,621	-	-	-		-		3,121,703
2007	Klamath County	SLGRP	3,499,712	673,721,197	8,650,402,923	272,569	6,327,415,283	5,121,942,240	4,323,386	56,510	-	-	-		(5,987,286)		(1,607,390)
2008	Lane County	Indep	73,750,639	673,721,197	8,650,402,923	5,743,937	78,426,602	73,750,639	78,426,602	1,190,863	-	-	-		-		79,617,465
2009	Marion County	SLGRP	73,673,336	673,721,197	8,650,402,923	5,737,916	6,327,415,283	5,121,942,240	91,012,700	1,189,614	(19,433,930)	-	-		(36,786,379)		35,982,005
2011	Washington County	SLGRP	118,259,003	673,721,197	8,650,402,923	9,210,391	6,327,415,283	5,121,942,240	146,091,812	1,909,546	-	-	(22,847,007)		-	Y	125,154,351
2012	Grant County	SLGRP	3,032,182	673,721,197	8,650,402,923	236,156	6,327,415,283	5,121,942,240	3,745,820	48,961	-	-	(585,801)		(5,367,800)		(2,158,820)
2013	Umatilla County	SLGRP	13,426,397	673,721,197	8,650,402,923	1,045,691	6,327,415,283	5,121,942,240	16,586,362	216,798	(9,873,852)	-	(2,593,908)		-		4,335,400
2014	Linn County	Indep	32,600,717	673,721,197	8,650,402,923	2,539,049	39,281,022	32,600,717	39,281,022	526,409	-	-	-		-		39,807,431
2015	Yamhill County	Indep	22,587,423	673,721,197	8,650,402,923	1,759,181	5,641,018	22,587,423	5,641,018	364,722	-	-	-		-		6,005,740
2016	Sherman County	SLGRP	2,173,756	673,721,197	8,650,402,923	169,299	6,327,415,283	5,121,942,240	2,685,360	35,100	-	-	(419,958)		-	Y	2,300,502
2017	Columbia County	SLGRP	8,132,595	673,721,197	8,650,402,923	633,393	6,327,415,283	5,121,942,240	10,046,639	131,318	(3,262,221)	-	-		(3,882,129)		3,033,607
2018	Coos County	SLGRP	12,600,590	673,721,197	8,650,402,923	981,374	6,327,415,283	5,121,942,240	15,566,198	203,464	-	-	-		-	Y	15,769,662
2020	Wasco County	SLGRP	5,686,667	673,721,197	8,650,402,923	442,896	6,327,415,283	5,121,942,240	7,025,051	91,823	-	-	(1,098,634)		(1,351,100)		4,667,140
2021	Baker County	SLGRP	5,072,110	673,721,197	8,650,402,923	395,032	6,327,415,283	5,121,942,240	6,265,855	81,900	-	-	-		(2,332,661)		4,015,094
2022	Gilliam County	SLGRP	1,984,486	673,721,197	8,650,402,923	154,558	6,327,415,283	5,121,942,240	2,451,544	32,044	-	-	(383,392)		(166,496)		1,933,700
2023	Morrow County Rural School District Board	Indep	-	673,721,197	8,650,402,923	-	1,579	-	1,579	-	-	-	-		-		1,579
2027	Deschutes County	SLGRP	55,230,630	673,721,197	8,650,402,923	4,301,539	6,327,415,283	5,121,942,240	68,229,417	891,817	(6,280,284)	-	-		(30,478,439)		32,362,511
2028	Union County	Indep	-	673,721,197	8,650,402,923	-	(13,087)	-	(13,087)	-	-	-	-		-		(13,087)
2035	Hood River County	SLGRP	6,625,378	673,721,197	8,650,402,923	516,006	6,327,415,283	5,121,942,240	8,184,692	106,981	(5,480,428)	-	-		(3,011,196)		(199,951)
2036	Clatsop County	SLGRP	11,825,663	673,721,197	8,650,402,923	921,021	6,327,415,283	5,121,942,240	14,608,888	190,951	(7,754,751)	-	(2,284,655)		-		4,760,433
2037	Polk County	Indep	14,698,729	673,721,197	8,650,402,923	1,144,784	14,098,403	14,698,729	14,098,403	237,343	-	-	-		-		14,335,746
2038	Multnomah County	SLGRP	284,134,886	673,721,197	8,650,402,923	22,129,339	6,327,415,283	5,121,942,240	351,007,359	4,587,968	-	-	(54,893,342)		(91,456,554)		209,245,431
2039	Malheur County	Indep	7,615,815	673,721,197	8,650,402,923	593,144	1,304,545	7,615,815	1,304,545	122,974	-	-	-		-		1,427,519
2040	Benton County	SLGRP	22,305,487	673,721,197	8,650,402,923	1,737,223	6,327,415,283	5,121,942,240	27,555,188	360,170	(6,854,095)	-	-		(10,758,758)		10,302,505
2042	Josephine County	SLGRP	13,410,821	673,721,197	8,650,402,923	1,044,478	6,327,415,283	5,121,942,240	16,567,120	216,547	-	-	(2,590,899)		-	Y	14,192,768
2043	Lincoln County	SLGRP	4,635,595	673,721,197	8,650,402,923	361,035	6,327,415,283	5,121,942,240	5,726,604	74,852	-	-	(895,572)		(4,307,416)		598,468
2044	Crook County	SLGRP	1,269,018	673,721,197	8,650,402,923	98,835	6,327,415,283	5,121,942,240	1,567,687	20,491	-	-	-		(1,397,081)		191,097
2050	Wallowa County	Indep	267,075	673,721,197	8,650,402,923	20,801	(182,528)	267,075	(182,528)	4,312	-	-	-		-		(178,216)
2052	Tillamook County	Indep	-	673,721,197	8,650,402,923	-	17,337	-	17,337	-	-	-	-		-		17,337
2099	State Judiciary	Indep	21,431,672	673,721,197	-	-	(1,401,659)	21,431,672	(1,401,659)	346,060	-	-	-		-		(1,055,599)
2100	City of Roseburg	SLGRP	10,238,253	673,721,197	8,650,402,923	797,388	6,327,415,283	5,121,942,240	12,647,874	165,319	-	-	(1,977,976)		-		10,835,217
2101	City of Salem	Indep	76,037,921	673,721,197	8,650,402,923	5,922,078	112,669,517	76,037,921	112,669,517	1,227,796	(57,667,193)	-	-		-		56,230,120
2102	City of Medford	SLGRP	35,065,010	673,721,197	8,650,402,923	2,730,976	6,327,415,283	5,121,942,240	43,317,724	566,200	(26,162,599)	-	-		-		17,721,325
2103	City of Albany	SLGRP	25,970,456	673,721,197	8,650,402,923	2,022,663	6,327,415,283	5,121,942,240	32,082,724	419,349	-	-	-		(8,229,542)		24,272,531
2104	City of Ashland	SLGRP	16,808,526	673,721,197	8,650,402,923	1,309,102	6,327,415,283	5,121,942,240	20,764,491	271,410	-	-	(3,247,317)		-	Y	17,788,584
2105	City of Astoria	SLGRP	5,749,411	673,721,197	8,650,402,923	447,783	6,327,415,283	5,121,942,240	7,102,562	92,837	-	-	(1,110,755)		-	Y	6,084,644
2106	City of Beaverton	Indep	36,355,074	673,721,197	8,650,402,923	2,831,450	32,147,314	36,355,074	32,147,314	587,031	-	-	-		-		32,734,345
2107	City of Bend	Indep	33,233,981	673,721,197	8,650,402,923	2,588,369	28,539,618	33,233,981	28,539,618	536,634	(12,584,270)	-	-		-		16,491,982
2109	City of Canby	SLGRP	5,951,942	673,721,197	8,650,402,923	463,556	6,327,415,283	5,121,942,240	7,352,759	96,107	-	-	-		(3,698,606)		3,750,260
2110	City of Coquille	SLGRP	1,502,313	673,721,197	8,650,402,923	117,005	6,327,415,283	5,121,942,240	1,855,889	24,258	-	-	(290,239)		-	Y	1,589,908
2111	City of Eugene	Indep	90,070,653	673,721,197	8,650,402,923	7,014,992	80,525,971	90,070,653	80,525,971	1,454,384	-	-	-		-		81,980,355
2112	City Of Forest Grove	Indep	-	673,721,197	8,650,402,923	-	13,757	-	13,757	-	-	-	-		-		13,757
2113	City of Grants Pass	SLGRP	12,910,124	673,721,197	8,650,402,923	1,005,482	6,327,415,283	5,121,942,240	15,948,582	208,462	-	-	-		(2,058,614)		14,098,430
2114	City of Gresham	Indep	40,300,650	673,721,197	8,650,402,923	3,138,744	41,429,755	40,300,650	41,429,755	1,301,481	(17,989,970)	-	-		-		24,741,266
2115	City of Hillsboro	Indep	54,358,247	673,721,197	8,650,402,923	4,233,595	29,586,818	54,358,247	29,586,818	877,731	-	-	-		-		30,464,549
2117	City of McMinnville	SLGRP	16,599,120	673,721,197	8,650,402,923	1,292,793	6,327,415,283	5,121,942,240	20,505,800	268,028	-	-	(3,206,861)		-	Y	17,566,967
2118	City of Ontario	Indep	4,270,487	673,721,197	8,650,402,923	332,599	7,140,826	4,270,487	7,140,826	68,956	-	-	-		-		7,209,782
2119	City of Oregon City	SLGRP	11,452,114	673,721,197	8,650,402,923	891,927	6,327,415,283	5,121,942,240	14,147,423	184,919	(6,684,081)	-	-		-		7,648,261
2120	City of Lake Oswego	SLGRP	24,834,690	673,721,197	8,650,402,923	1,934,206	6,327,415,283	5,121,942,240	30,679,650	401,009	-	-	-		(2,717,644)		28,363,015
2121	City of Portland	SLGRP	313,291,592	673,721,197	8,650,402,923	24,400,157	6,327,415,283	5,121,942,240	387,026,232	43,505,388	-	-	(60,526,261)		(157,283,168)		212,722,191
2122	City of Redmond	SLGRP	8,979,652	673,721,197	8,650,402,923	699,364	6,327,415,283	5,121,942,240	11,093,055	144,996	-	-	-		(5,623,802)		5,614,249

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2123	City of St Helens	SLGRP	3,915,887	673,721,197	8,650,402,923	304,982	6,327,415,283	5,121,942,240	4,837,509	63,230	-	-	-		-	Y	4,900,739
2125	City of Vernonia	SLGRP	549,023	673,721,197	8,650,402,923	42,760	6,327,415,283	5,121,942,240	678,238	8,865	-	-	(106,068)		(381,700)		199,335
2126	City of West Linn	SLGRP	7,949,068	673,721,197	8,650,402,923	619,099	6,327,415,283	5,121,942,240	9,819,918	128,355	-	-	-		(3,643,770)		6,304,503
2127	City of Cottage Grove	Indep	4,087,108	673,721,197	8,650,402,923	318,317	3,258,220	4,087,108	3,258,220	65,995	-	-	-		-		3,324,215
2128	City of Tillamook	SLGRP	1,827,969	673,721,197	8,650,402,923	142,368	6,327,415,283	5,121,942,240	2,258,190	29,516	-	-	-		(677,895)		1,609,811
2129	City of Sweet Home	Indep	764,975	673,721,197	8,650,402,923	59,579	(1,163,462)	764,975	(1,163,462)	12,352	-	-	-		-		(1,151,110)
2131	City of Drain	SLGRP	529,302	673,721,197	8,650,402,923	41,224	6,327,415,283	5,121,942,240	653,876	8,547	-	-	(102,258)		-		560,165
2132	Eugene Water & Electric Board	Indep	41,130,143	673,721,197	8,650,402,923	3,203,348	78,065,325	41,130,143	78,065,325	664,135	(5,522,135)	-	-		-		73,207,325
2138	City of Hood River	SLGRP	3,476,471	673,721,197	8,650,402,923	270,759	6,327,415,283	5,121,942,240	4,294,675	56,135	-	-	(671,636)		(429,239)		3,249,935
2139	City of Reedsport	SLGRP	1,380,413	673,721,197	8,650,402,923	107,511	6,327,415,283	5,121,942,240	1,705,300	22,290	-	-	(266,688)		(1,739,399)		(278,497)
2140	City of Lebanon	SLGRP	5,358,045	673,721,197	8,650,402,923	417,302	6,327,415,283	5,121,942,240	6,619,086	86,517	-	-	-		(3,230,397)		3,475,206
2142	City of Sherwood	SLGRP	6,129,259	673,721,197	8,650,402,923	477,366	6,327,415,283	5,121,942,240	7,571,809	98,970	-	-	(1,184,140)		(177,657)		6,308,982
2143	City of Oakland	SLGRP	156,623	673,721,197	8,650,402,923	12,198	6,327,415,283	5,121,942,240	193,485	2,529	-	-	-		-	Y	196,014
2145	City of Vale	SLGRP	360,891	673,721,197	8,650,402,923	28,107	6,327,415,283	5,121,942,240	445,828	5,827	-	-	(69,722)		-	Y	381,933
2146	City of Prineville	Indep	3,875,956	673,721,197	8,650,402,923	301,872	2,828,626	3,875,956	2,828,626	62,586	-	-	-		-		2,891,212
2147	City of Wheeler	SLGRP	129,340	673,721,197	8,650,402,923	10,073	6,327,415,283	5,121,942,240	159,781	2,088	-	-	-		(6,017)		155,852
2148	City of Klamath Falls	SLGRP	9,041,070	673,721,197	8,650,402,923	704,148	6,327,415,283	5,121,942,240	11,168,928	145,988	-	-	(1,746,686)		(6,493,409)		3,074,821
2149	City of Canyonville	Indep	309,521	673,721,197	8,650,402,923	24,106	278,839	309,521	278,839	4,998	-	-	-		-		283,837
2150	City of Bandon	SLGRP	2,069,575	673,721,197	8,650,402,923	161,185	6,327,415,283	5,121,942,240	2,556,659	33,418	-	-	(399,831)		(54,235)		2,136,011
2152	City of Coos Bay	Indep	6,468,089	673,721,197	8,650,402,923	503,756	7,449,308	6,468,089	7,449,308	104,441	-	-	-		-		7,553,749
2154	City of Pendleton	SLGRP	7,945,205	673,721,197	8,650,402,923	618,798	6,327,415,283	5,121,942,240	9,815,146	128,292	(3,564,881)	-	(1,534,971)		-		4,843,586
2155	City of Corvallis	SLGRP	28,865,724	673,721,197	8,650,402,923	2,248,155	6,327,415,283	5,121,942,240	35,659,407	466,099	(8,465,416)	-	-		(14,252,369)		13,407,721
2157	City of Monmouth	SLGRP	3,161,689	673,721,197	8,650,402,923	246,243	6,327,415,283	5,121,942,240	3,905,807	51,052	(1,687,626)	-	-		-		2,269,233
2158	City of Milton-Freewater	SLGRP	3,832,975	673,721,197	8,650,402,923	298,524	6,327,415,283	5,121,942,240	4,735,084	61,892	-	-	(740,510)		-	Y	4,056,466
2159	City of Baker City	SLGRP	3,484,093	673,721,197	8,650,402,923	271,352	6,327,415,283	5,121,942,240	4,304,091	56,258	-	-	(673,108)		(144,673)		3,542,568
2160	City of Hermiston	SLGRP	5,372,528	673,721,197	8,650,402,923	418,430	6,327,415,283	5,121,942,240	6,636,978	86,751	-	-	-		(782,121)		5,941,608
2161	City of Pilot Rock	SLGRP	335,079	673,721,197	8,650,402,923	26,097	6,327,415,283	5,121,942,240	413,941	5,411	-	-	(64,735)		-	Y	354,617
2162	City of Clatskanie	Indep	814,163	673,721,197	8,650,402,923	63,410	1,502,973	814,163	1,502,973	13,146	-	-	-		-		1,516,119
2163	City of Milwaukie	SLGRP	8,154,563	673,721,197	8,650,402,923	635,104	6,327,415,283	5,121,942,240	10,073,778	131,673	(3,452,242)	-	(1,575,418)		(761,517)		4,416,274
2165	City of Cornelius	Indep	3,177,105	673,721,197	8,650,402,923	247,443	690,579	3,177,105	690,579	51,301	-	-	-		-		741,880
2166	City of Nyssa	SLGRP	734,132	673,721,197	8,650,402,923	57,177	6,327,415,283	5,121,942,240	906,913	11,854	-	-	(141,830)		(39,564)		737,373
2167	City of Athena	Indep	349,824	673,721,197	8,650,402,923	27,245	(95,574)	349,824	(95,574)	5,649	-	-	-		-		(89,925)
2168	City of Oakridge	SLGRP	981,844	673,721,197	8,650,402,923	76,469	6,327,415,283	5,121,942,240	1,212,926	15,854	-	-	(189,687)		-	Y	1,039,093
2170	City of Madras	SLGRP	1,862,119	673,721,197	8,650,402,923	145,028	6,327,415,283	5,121,942,240	2,300,377	30,068	-	-	-		(594,832)		1,735,613
2172	City of Sandy	SLGRP	3,388,525	673,721,197	8,650,402,923	263,909	6,327,415,283	5,121,942,240	4,186,030	54,715	-	-	(654,645)		(308,870)		3,277,230
2174	City of Mt Angel	Indep	938,325	673,721,197	8,650,402,923	73,080	(83,723)	938,325	(83,723)	15,151	-	-	-		-		(68,572)
2175	City of Umatilla	SLGRP	1,711,799	673,721,197	8,650,402,923	133,320	6,327,415,283	5,121,942,240	2,114,679	27,641	-	-	(330,710)		(1,602,447)		209,163
2176	City of Scappoose	SLGRP	1,641,479	673,721,197	8,650,402,923	127,844	6,327,415,283	5,121,942,240	2,027,809	26,505	-	-	-		(287,133)		1,767,181
2177	City of Condon	SLGRP	194,581	673,721,197	8,650,402,923	15,155	6,327,415,283	5,121,942,240	240,377	3,142	-	-	-		-	Y	243,519
2178	City of Boardman	SLGRP	1,150,396	673,721,197	8,650,402,923	89,597	6,327,415,283	5,121,942,240	1,421,147	18,576	-	-	(222,250)		(62,656)		1,154,817
2179	City of Estacada	SLGRP	781,686	673,721,197	8,650,402,923	60,880	6,327,415,283	5,121,942,240	965,659	12,622	-	-	(151,018)		-	Y	827,263
2180	City of Enterprise	SLGRP	667,018	673,721,197	8,650,402,923	51,950	6,327,415,283	5,121,942,240	824,004	10,770	-	-	-		(4,540)		830,234
2181	City of Central Point	SLGRP	4,306,748	673,721,197	8,650,402,923	335,423	6,327,415,283	5,121,942,240	5,320,361	69,542	-	-	-		(1,219,637)		4,170,266
2182	City of Cascade Locks	SLGRP	550,106	673,721,197	8,650,402,923	42,844	6,327,415,283	5,121,942,240	679,576	8,883	-	-	(106,278)		-	Y	582,181
2183	City of Myrtle Point	SLGRP	1,198,971	673,721,197	8,650,402,923	93,380	6,327,415,283	5,121,942,240	1,481,154	19,360	-	-	(231,635)		(895,958)		372,921
2184	City of Port Orford	SLGRP	435,751	673,721,197	8,650,402,923	33,938	6,327,415,283	5,121,942,240	538,307	7,036	-	-	(84,185)		(44,042)		417,116
2185	City of Wood Village	SLGRP	789,434	673,721,197	8,650,402,923	61,484	6,327,415,283	5,121,942,240	975,231	25,494	-	-	(152,514)		(160,363)		687,848
2186	City of Chiloquin	Indep	176,570	673,721,197	8,650,402,923	13,752	(58,598)	176,570	(58,598)	2,851	-	-	-		-		(55,747)
2187	City of Philomath	SLGRP	1,281,969	673,721,197	8,650,402,923	99,844	6,327,415,283	5,121,942,240	1,583,686	20,700	-	-	(247,670)		(459,184)		897,532
2188	City of Talent	SLGRP	1,104,058	673,721,197	8,650,402,923	85,988	6,327,415,283	5,121,942,240	1,363,903	17,827	-	-	-		(803,004)		578,726
2189	City of Willamina	Indep	267,216	673,721,197	8,650,402,923	20,812	(900,539)	267,216	(900,539)	4,315	-	-	-		-		(896,224)
2191	City of Huntington	SLGRP	98,012	673,721,197	8,650,402,923	7,633	6,327,415,283	5,121,942,240	121,080	1,583	-	-	(18,935)		-	Y	103,728
2192	City of North Plains	SLGRP	752,409	673,721,197	8,650,402,923	58,600	6,327,415,283	5,121,942,240	929,492	12,149	-	-	(145,361)		(168,774)		627,506
2193	City of Heppner	SLGRP	248,775	673,721,197	8,650,402,923	19,375	6,327,415,283	5,121,942,240	307,325	4,017	-	-	(48,062)		(466,680)		(203,400)
2194	City of Cave Junction	SLGRP	471,021	673,721,197	8,650,402,923	36,685	6,327,415,283	5,121,942,240	581,878	7,606	-	-	(90,999)		(54,515)		443,970
2195	City of Metolius	Indep	99,708	673,721,197	8,650,402,923	7,766	(355,181)	99,708	(355,181)	1,610	-	-	-		-		(353,571)
2196	City of Hubbard	SLGRP	679,226	673,721,197	8,650,402,923	52,900	6,327,415,283	5,121,942,240	839,085	10,968	-	-	-		(10,983)		839,070
2197	City of Myrtle Creek	SLGRP	964,510	673,721,197	8,650,402,923	75,119	6,327,415,283	5,121,942,240	1,191,512	15,574	-	-	(186,338)		(412,477)		608,271

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2198	City of Carlton	SLGRP	440,711	673,721,197	8,650,402,923	34,324	6,327,415,283	5,121,942,240	544,434	7,116	-	-	-		(594,047)		(42,497)
2199	City of Junction City	SLGRP	2,357,408	673,721,197	8,650,402,923	183,603	6,327,415,283	5,121,942,240	2,912,235	38,065	-	-	(455,439)		(165,579)		2,329,282
2200	City of Wallowa	SLGRP	150,944	673,721,197	8,650,402,923	11,756	6,327,415,283	5,121,942,240	186,469	2,437	-	-	(29,162)		(90,683)		69,061
2201	City of Coburg	SLGRP	549,186	673,721,197	8,650,402,923	42,772	6,327,415,283	5,121,942,240	678,439	8,868	-	-	-		(598,820)		88,487
2202	City of Dallas	SLGRP	4,184,196	673,721,197	8,650,402,923	325,879	6,327,415,283	5,121,942,240	5,168,966	67,563	(130,217)	-	(808,364)		-		4,297,948
2203	City of Rockaway Beach	SLGRP	731,474	673,721,197	8,650,402,923	56,970	6,327,415,283	5,121,942,240	903,630	11,811	-	-	-		(333,906)		581,535
2204	City of Burns	SLGRP	597,683	673,721,197	8,650,402,923	46,549	6,327,415,283	5,121,942,240	738,350	9,651	-	-	-		(434,387)		313,614
2205	City of Elgin	SLGRP	216,667	673,721,197	8,650,402,923	16,875	6,327,415,283	5,121,942,240	267,661	3,499	-	-	(41,859)		(970,366)		(741,065)
2206	City of Weston	Indep	221,924	673,721,197	8,650,402,923	17,284	(45,454)	221,924	(45,454)	3,583	-	-	-		-		(41,871)
2207	City of Mill City	SLGRP	237,163	673,721,197	8,650,402,923	18,471	6,327,415,283	5,121,942,240	292,980	3,830	-	-	(45,819)		-	Y	250,991
2208	City of Fairview	SLGRP	2,255,691	673,721,197	8,650,402,923	175,680	6,327,415,283	5,121,942,240	2,786,578	72,846	-	-	-		(972,222)		1,887,202
2209	City of Monroe	SLGRP	36,704	673,721,197	8,650,402,923	2,859	6,327,415,283	5,121,942,240	45,342	593	-	-	-		(156,389)		(110,454)
2210	City of Helix	Indep	36,262	673,721,197	8,650,402,923	2,824	(6,521)	36,262	(6,521)	586	-	-	-		-		(5,935)
2211	City of Jefferson	SLGRP	359,404	673,721,197	8,650,402,923	27,992	6,327,415,283	5,121,942,240	443,991	5,803	-	-	(69,435)		(1,229,668)		(849,309)
2212	Town of Lakeview	SLGRP	998,023	673,721,197	8,650,402,923	77,729	6,327,415,283	5,121,942,240	1,232,912	16,115	-	-	(192,813)		(1,038,496)		17,718
2213	City of Stanfield	Indep	390,228	673,721,197	8,650,402,923	30,392	(721,116)	390,228	(721,116)	6,301	-	-	-		-		(714,815)
2214	City of Yamhill	SLGRP	319,470	673,721,197	8,650,402,923	24,881	6,327,415,283	5,121,942,240	394,659	5,159	-	-	-		(247,736)		152,082
2215	City of Powers	Indep	48,604	673,721,197	8,650,402,923	3,785	(83,527)	48,604	(83,527)	785	-	-	-		-		(82,742)
2216	City of Brookings	SLGRP	2,609,893	673,721,197	8,650,402,923	203,267	6,327,415,283	5,121,942,240	3,224,144	42,142	-	-	(504,217)		(248,646)		2,513,423
2217	City of Sutherlin	SLGRP	2,116,607	673,721,197	8,650,402,923	164,848	6,327,415,283	5,121,942,240	2,614,760	34,177	-	-	(408,917)		(1,783,313)		456,707
2218	City of Prairie City	Indep	140,853	673,721,197	8,650,402,923	10,970	78,263	140,853	78,263	2,274	-	-	-		-		80,537
2219	City of Sheridan	Indep	926,539	673,721,197	8,650,402,923	72,162	217,216	926,539	217,216	14,961	-	-	-		-		232,177
2220	City of Garibaldi	SLGRP	302,372	673,721,197	8,650,402,923	23,550	6,327,415,283	5,121,942,240	373,537	4,882	-	-	-		-	Y	378,419
2221	City of Sisters	SLGRP	791,388	673,721,197	8,650,402,923	61,636	6,327,415,283	5,121,942,240	977,645	12,779	-	-	(152,892)		(349,899)		487,633
2222	City of Jacksonville	Indep	902,763	673,721,197	8,650,402,923	70,310	270,358	902,763	270,358	14,577	-	-	-		-		284,935
2223	City of Cannon Beach	SLGRP	1,713,325	673,721,197	8,650,402,923	133,439	6,327,415,283	5,121,942,240	2,116,564	27,665	-	-	(331,005)		(454,717)		1,358,507
2224	City of Falls City	SLGRP	169,710	673,721,197	8,650,402,923	13,218	6,327,415,283	5,121,942,240	209,652	2,740	-	-	-		(80,762)		131,630
2225	City of Echo	SLGRP	193,387	673,721,197	8,650,402,923	15,062	6,327,415,283	5,121,942,240	238,902	3,123	-	-	(37,361)		-	Y	204,664
2226	City of Hines	SLGRP	361,963	673,721,197	8,650,402,923	28,191	6,327,415,283	5,121,942,240	447,153	5,845	-	-	(69,929)		(39,108)		343,961
2227	Town Of Bonanza	Indep	-	673,721,197	8,650,402,923	-	(55,032)	-	(55,032)	-	-	-	-		-		(55,032)
2228	City of Turner	SLGRP	308,455	673,721,197	8,650,402,923	24,023	6,327,415,283	5,121,942,240	381,051	4,981	-	-	-		(25,418)		360,614
2229	City of John Day	SLGRP	765,007	673,721,197	8,650,402,923	59,581	6,327,415,283	5,121,942,240	945,055	12,353	-	-	-		(773,114)		184,294
2231	City of Banks	SLGRP	332,564	673,721,197	8,650,402,923	25,901	6,327,415,283	5,121,942,240	410,834	5,370	-	-	-		(329,521)		86,683
2232	City of Joseph	Indep	141,268	673,721,197	8,650,402,923	11,002	166,780	141,268	166,780	2,281	-	-	-		-		169,061
2233	City of Lafayette	SLGRP	473,596	673,721,197	8,650,402,923	36,885	6,327,415,283	5,121,942,240	585,059	7,647	-	-	-		(226,265)		366,441
2234	City of Aumsville	SLGRP	533,852	673,721,197	8,650,402,923	41,578	6,327,415,283	5,121,942,240	659,497	8,620	-	-	(103,137)		(444,643)		120,337
2235	City of Amity	SLGRP	425,414	673,721,197	8,650,402,923	33,133	6,327,415,283	5,121,942,240	525,537	6,869	-	-	-		(283,365)		249,041
2236	City of Creswell	SLGRP	515,710	673,721,197	8,650,402,923	40,165	6,327,415,283	5,121,942,240	637,085	8,327	-	-	-		(184,047)		461,365
2237	City of Troutdale	SLGRP	4,581,160	673,721,197	8,650,402,923	356,795	6,327,415,283	5,121,942,240	5,659,357	147,945	-	-	-		(2,917,505)		2,889,797
2238	City of Warrenton	SLGRP	2,401,931	673,721,197	8,650,402,923	187,070	6,327,415,283	5,121,942,240	2,967,237	38,784	-	-	-		(649,455)		2,356,566
2240	City of Wilsonville	SLGRP	8,962,383	673,721,197	8,650,402,923	698,019	6,327,415,283	5,121,942,240	11,071,722	144,717	-	-	(1,731,485)		(512,703)		8,972,251
2241	City of Bay City	SLGRP	290,425	673,721,197	8,650,402,923	22,619	6,327,415,283	5,121,942,240	358,778	4,690	-	-	(56,109)		(127,771)		179,588
2242	City of Gaston	SLGRP	47,992	673,721,197	8,650,402,923	3,738	6,327,415,283	5,121,942,240	59,287	775	-	-	(9,272)		(347,218)		(296,428)
2243	City Of Brownsville	Indep	-	673,721,197	8,650,402,923	-	1,043,779	-	1,043,779	-	-	-	-		-		1,043,779
2244	City of Lakeside	SLGRP	372,106	673,721,197	8,650,402,923	28,981	6,327,415,283	5,121,942,240	459,683	6,008	-	-	(71,889)		(293,693)		100,109
2245	City of Dundee	SLGRP	474,859	673,721,197	8,650,402,923	36,984	6,327,415,283	5,121,942,240	586,619	7,668	-	-	-		(182,854)		411,433
2246	City of Merrill	Indep	50,431	673,721,197	8,650,402,923	3,928	(62,007)	50,431	(62,007)	814	-	-	-		-		(61,193)
2247	City of Malin	SLGRP	103,399	673,721,197	8,650,402,923	8,053	6,327,415,283	5,121,942,240	127,734	1,670	-	-	(19,976)		(37,644)		71,784
2248	City of Fossil	Indep	75,460	673,721,197	8,650,402,923	5,877	66,466	75,460	66,466	1,218	-	-	-		-		67,684
2249	City of Phoenix	SLGRP	1,010,603	673,721,197	8,650,402,923	78,709	6,327,415,283	5,121,942,240	1,248,453	16,318	-	-	-		(1,232,604)		32,167
2250	City of Gold Beach	Indep	755,161	673,721,197	8,650,402,923	58,814	184,097	755,161	184,097	12,194	-	-	-		-		196,291
2251	City of Rogue River	SLGRP	671,711	673,721,197	8,650,402,923	52,315	6,327,415,283	5,121,942,240	829,801	10,846	-	-	(129,771)		-	Y	710,876
2252	City of Dayton	SLGRP	328,970	673,721,197	8,650,402,923	25,621	6,327,415,283	5,121,942,240	406,395	5,312	-	-	(63,555)		(277,447)		70,705
2253	Town of Butte Falls	Indep	74,444	673,721,197	8,650,402,923	5,798	(35,770)	74,444	(35,770)	1,202	-	-	-		-		(34,568)
2254	City of Shady Cove	SLGRP	77,444	673,721,197	8,650,402,923	6,032	6,327,415,283	5,121,942,240	95,671	1,250	-	-	-		(325,368)		(228,447)
2255	Town of Canyon City	SLGRP	91,927	673,721,197	8,650,402,923	7,160	6,327,415,283	5,121,942,240	113,562	1,484	-	-	(17,760)		-	Y	97,286
2256	City of Jordan Valley	SLGRP	66,201	673,721,197	8,650,402,923	5,156	6,327,415,283	5,121,942,240	81,782	1,069	-	-	(12,790)		(190,658)		(120,597)
2257	City of Culver	Indep	107,541	673,721,197	8,650,402,923	8,376	140,915	107,541	140,915	1,736	-	-	-		-		142,651

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2258	City of Adair Village	SLGRP	189,767	673,721,197	8,650,402,923	14,780	6,327,415,283	5,121,942,240	234,430	3,064	-	-	(36,662)		-	Y	200,832
2259	Town Of Hammond	Indep	-	673,721,197	8,650,402,923	-	(48,319)	-	(48,319)	-	-	-	-		-		(48,319)
2260	City of Riddle	SLGRP	260,632	673,721,197	8,650,402,923	20,299	6,327,415,283	5,121,942,240	321,973	4,208	-	-	-		(118,722)		207,459
2261	City of Waldport	Indep	651,864	673,721,197	8,650,402,923	50,769	(243,226)	651,864	(243,226)	10,526	-	-	-		-		(232,700)
2262	City of Dufur	Indep	108,602	673,721,197	8,650,402,923	8,458	89,654	108,602	89,654	1,754	-	-	-		-		91,408
2263	City of La Grande	SLGRP	2,198,501	673,721,197	8,650,402,923	171,226	6,327,415,283	5,121,942,240	2,715,928	35,500	-	-	(424,739)		(1,131,934)		1,194,755
2264	City of Gervais	Indep	483,330	673,721,197	8,650,402,923	37,643	73,639	483,330	73,639	7,804	-	-	-		-		81,443
2265	City of Westfir	SLGRP	48,406	673,721,197	8,650,402,923	3,770	6,327,415,283	5,121,942,240	59,799	782	-	-	-		(66,104)		(5,523)
2266	City of Irrigon	SLGRP	415,648	673,721,197	8,650,402,923	32,372	6,327,415,283	5,121,942,240	513,473	6,712	-	-	(80,301)		(65,693)		374,191
2267	City of Independence	SLGRP	2,249,089	673,721,197	8,650,402,923	175,166	6,327,415,283	5,121,942,240	2,778,423	36,316	-	-	(434,512)		(693,006)		1,687,221
2268	City of Harrisburg	SLGRP	672,862	673,721,197	8,650,402,923	52,405	6,327,415,283	5,121,942,240	831,223	10,865	-	-	(129,993)		(64,116)		647,979
2269	City of Durham	SLGRP	49,913	673,721,197	8,650,402,923	3,887	6,327,415,283	5,121,942,240	61,660	806	-	-	-		(39,944)		22,522
2270	City of Lyons	SLGRP	93,509	673,721,197	8,650,402,923	7,283	6,327,415,283	5,121,942,240	115,517	1,510	-	-	-		(17,600)		99,427
2271	City of Columbia City	SLGRP	520,261	673,721,197	8,650,402,923	40,520	6,327,415,283	5,121,942,240	642,707	8,401	-	-	(100,512)		(3,251)		547,345
2272	City of Aurora	SLGRP	63,049	673,721,197	8,650,402,923	4,910	6,327,415,283	5,121,942,240	77,888	1,018	-	-	-		(266,225)		(187,319)
2273	City of Silverton	SLGRP	2,707,943	673,721,197	8,650,402,923	210,903	6,327,415,283	5,121,942,240	3,345,270	43,726	(669,059)	-	(523,160)		(26,944)		2,169,833
2274	City of Gold Hill	SLGRP	205,780	673,721,197	8,650,402,923	16,027	6,327,415,283	5,121,942,240	254,211	3,323	-	-	(39,756)		(248,368)		(30,590)
2275	City of Toledo	SLGRP	2,105,514	673,721,197	8,650,402,923	163,984	6,327,415,283	5,121,942,240	2,601,057	33,998	-	-	(406,774)		(2,016,635)		211,646
2276	City of Newport	SLGRP	2,207,805	673,721,197	8,650,402,923	171,951	6,327,415,283	5,121,942,240	2,727,422	35,650	-	-	(426,536)		(1,437,917)		898,619
2277	City Of Rajneeshpuram	Indep	-	673,721,197	8,650,402,923	-	(239,216)	-	(239,216)	-	-	-	-		-		(239,216)
2278	City of Springfield	SLGRP	27,093,786	673,721,197	8,650,402,923	2,110,151	6,327,415,283	5,121,942,240	33,470,435	437,487	-	-	-		(21,926,281)		11,981,641
2279	City of Keizer	Indep	6,014,572	673,721,197	8,650,402,923	468,434	1,620,097	6,014,572	1,620,097	97,118	-	-	-		-		1,717,215
2280	City of Winston	SLGRP	1,322,380	673,721,197	8,650,402,923	102,991	6,327,415,283	5,121,942,240	1,633,608	21,353	-	-	(255,477)		(1,176,785)		222,699
2281	City of Manzanita	SLGRP	591,795	673,721,197	8,650,402,923	46,091	6,327,415,283	5,121,942,240	731,077	9,556	-	-	(114,332)		(65,418)		560,883
2282	City of Eagle Point	Indep	634,485	673,721,197	8,650,402,923	49,416	705,373	634,485	705,373	10,245	-	-	-		-		715,618
2283	City of Maupin	Indep	210,414	673,721,197	8,650,402,923	16,388	(31,931)	210,414	(31,931)	3,398	-	-	-		-		(28,533)
2284	City of Halsey	SLGRP	119,433	673,721,197	8,650,402,923	9,302	6,327,415,283	5,121,942,240	147,542	1,929	-	-	-		(162,025)		(12,554)
2285	City of Veneta	SLGRP	848,260	673,721,197	8,650,402,923	66,065	6,327,415,283	5,121,942,240	1,047,902	13,697	-	-	(163,879)		(231,686)		666,034
2286	City of Millersburg	SLGRP	216,031	673,721,197	8,650,402,923	16,825	6,327,415,283	5,121,942,240	266,875	3,488	-	-	-		(35,273)		235,090
2287	City of King City	SLGRP	308,927	673,721,197	8,650,402,923	24,060	6,327,415,283	5,121,942,240	381,634	4,988	-	-	-		(172,055)		214,567
2288	City of Tualatin	SLGRP	10,217,980	673,721,197	8,650,402,923	795,809	6,327,415,283	5,121,942,240	12,622,829	164,991	-	-	(1,974,059)		-	Y	10,813,761
2289	City Of St Paul	Indep	-	673,721,197	8,650,402,923	-	(28,585)	-	(28,585)	-	-	-	-		-		(28,585)
2290	City of Molalla	Indep	2,645,923	673,721,197	8,650,402,923	206,073	(552,625)	2,645,923	(552,625)	42,724	-	-	-		-		(509,901)
2291	City of Florence	SLGRP	2,924,628	673,721,197	8,650,402,923	227,779	6,327,415,283	5,121,942,240	3,612,953	47,224	-	-	-		(2,884,866)		775,311
2292	City of North Bend	SLGRP	3,517,394	673,721,197	8,650,402,923	273,946	6,327,415,283	5,121,942,240	4,345,229	56,796	-	-	(679,542)		(1,022,454)		2,700,029
2293	City of Lowell	SLGRP	200,614	673,721,197	8,650,402,923	15,624	6,327,415,283	5,121,942,240	247,829	3,239	-	-	-		(75,416)		175,652
2294	City of Depoe Bay	SLGRP	596,672	673,721,197	8,650,402,923	46,471	6,327,415,283	5,121,942,240	737,102	9,635	-	-	(115,274)		(4,629)		626,834
2295	City of Tigard	SLGRP	5,997,456	673,721,197	8,650,402,923	467,101	6,327,415,283	5,121,942,240	7,408,985	96,842	-	-	(1,158,676)		(3,335,535)		3,011,616
2296	City of Happy Valley	SLGRP	2,251,412	673,721,197	8,650,402,923	175,347	6,327,415,283	5,121,942,240	2,781,292	36,354	-	-	(434,961)		-		2,382,685
2297	City of Rainier	Indep	792,879	673,721,197	8,650,402,923	61,752	93,189	792,879	93,189	12,803	-	-	-		-		105,992
2298	City of Lincoln City	SLGRP	7,213,529	673,721,197	8,650,402,923	561,813	6,327,415,283	5,121,942,240	8,911,267	116,478	-	-	-		(4,468,077)		4,559,668
2299	City of Dunes City	SLGRP	41,014	673,721,197	8,650,402,923	3,194	6,327,415,283	5,121,942,240	50,667	662	-	-	(7,924)		-	Y	43,405
2300	City of Yachats	SLGRP	533,658	673,721,197	8,650,402,923	41,563	6,327,415,283	5,121,942,240	659,257	8,617	-	-	-		(304,393)		363,481
2301	City of Moro	SLGRP	91,556	673,721,197	8,650,402,923	7,131	6,327,415,283	5,121,942,240	113,104	1,478	-	-	-		(91,453)		23,129
2302	City of Mt. Vernon	SLGRP	128,830	673,721,197	8,650,402,923	10,034	6,327,415,283	5,121,942,240	159,151	2,080	-	-	-		(103,839)		57,392
2303	City of Woodburn	SLGRP	8,725,467	673,721,197	8,650,402,923	679,567	6,327,415,283	5,121,942,240	10,779,046	140,891	-	-	(1,685,714)		(1,716,324)		7,517,899
2304	City of Gladstone	SLGRP	2,518,316	673,721,197	8,650,402,923	196,135	6,327,415,283	5,121,942,240	3,111,013	40,664	-	-	-		(1,550,686)		1,600,991
2305	City of Elkton	SLGRP	59,874	673,721,197	8,650,402,923	4,663	6,327,415,283	5,121,942,240	73,966	967	-	-	(11,567)		-	Y	63,366
2306	City of Imbler	SLGRP	-	-	-	-	-	-	-	-	-	-	-		-		-
2307	City of Yoncalla	SLGRP	164,689	673,721,197	8,650,402,923	12,827	6,327,415,283	5,121,942,240	203,449	2,659	-	-	(31,817)		(6,684)		167,607
2308	City of North Powder	SLGRP	60,180	673,721,197	8,650,402,923	4,687	6,327,415,283	5,121,942,240	74,344	972	-	-	-		(21,731)		53,585
2309	City of Gearhart	Indep	542,410	673,721,197	8,650,402,923	42,245	147,789	542,410	147,789	8,758	-	-	-		-		156,547
2501	Port of The Dalles	SLGRP	194,161	673,721,197	8,650,402,923	15,122	6,327,415,283	5,121,942,240	239,858	3,135	-	-	(37,511)		(246,852)		(41,370)
2504	Oak Lodge Water District	SLGRP	917,355	673,721,197	8,650,402,923	71,447	6,327,415,283	5,121,942,240	1,133,259	14,813	-	-	-		-	Y	1,148,072
2507	Port of Astoria	Indep	1,294,017	673,721,197	8,650,402,923	100,782	470,504	1,294,017	470,504	20,895	-	-	-		-		491,399
2508	Multnomah Drainage	SLGRP	1,005,695	673,721,197	8,650,402,923	78,327	6,327,415,283	5,121,942,240	1,242,390	16,239	-	-	(194,295)		-	Y	1,064,334
2510	Horsefly Irrigation District	SLGRP	13,447	673,721,197	8,650,402,923	1,047	6,327,415,283	5,121,942,240	16,612	217	-	-	-		-	Y	16,829
2511	Grants Pass Irrigation District	SLGRP	439,158	673,721,197	8,650,402,923	34,203	6,327,415,283	5,121,942,240	542,516	7,091	-	-	(84,843)		-	Y	464,764

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2512	Port of Portland	SLGRP	60,855,267	673,721,197	8,650,402,923	4,739,604	6,327,415,283	5,121,942,240	75,177,838	982,639	(35,166,239)	-	(11,756,912)		(881,232)		28,356,094
2513	Port of Coos Bay	SLGRP	1,216,783	673,721,197	8,650,402,923	94,767	6,327,415,283	5,121,942,240	1,503,159	19,648	-	-	-		(224,895)		1,297,912
2515	Klamath County Fire District 1	Indep	4,890,407	673,721,197	8,650,402,923	380,881	8,088,763	4,890,407	8,088,763	78,966	-	-	-		-		8,167,729
2518	Clackamas County Housing Authority	Indep	2,141,926	673,721,197	8,650,402,923	166,820	1,970,660	2,141,926	1,970,660	34,586	-	-	-		-		2,005,246
2519	Portland Housing Authority	SLGRP	13,397,903	673,721,197	8,650,402,923	1,043,472	6,327,415,283	5,121,942,240	16,551,162	216,338	-	-	-		(7,204,887)		9,562,613
2521	League of Oregon Cities	Indep	6,364,078	673,721,197	8,650,402,923	495,655	3,939,707	6,364,078	3,939,707	102,762	-	-	-		-		4,042,469
2522	Lane Council of Governments	SLGRP	7,772,491	673,721,197	8,650,402,923	605,347	6,327,415,283	5,121,942,240	9,601,783	125,504	-	-	-		(1,624,827)		8,102,460
2524	Oak Lodge Sanitary District	Indep	1,921,520	673,721,197	8,650,402,923	149,654	1,545,223	1,921,520	1,545,223	31,027	-	-	-		-		1,576,250
2526	Clatskanie PUD	SLGRP	3,016,669	673,721,197	8,650,402,923	234,948	6,327,415,283	5,121,942,240	3,726,656	48,711	-	-	(582,804)		-	Y	3,192,563
2527	Deschutes Valley Water District	Indep	1,771,241	673,721,197	8,650,402,923	137,950	2,068,640	1,771,241	2,068,640	28,600	-	-	-		-		2,097,240
2528	Columbia River Fire & Rescue	SLGRP	3,896,892	673,721,197	8,650,402,923	303,502	6,327,415,283	5,121,942,240	4,814,044	62,924	-	-	(752,859)		(2,676,754)		1,447,355
2529	East Fork Irrigation District	Indep	261,005	673,721,197	8,650,402,923	20,328	(119,009)	261,005	(119,009)	4,214	-	-	-		-		(114,795)
2530	River Road Water District	Indep	-	673,721,197	8,650,402,923	-	639,501	-	639,501	-	-	-	-		-		639,501
2531	Oregon School Boards Association	SLGRP	2,489,426	673,721,197	8,650,402,923	193,885	6,327,415,283	5,121,942,240	3,075,324	40,197	-	-	-		-	Y	3,115,521
2533	Owyhee Irrigation District	Indep	1,350,553	673,721,197	8,650,402,923	105,185	2,250,329	1,350,553	2,250,329	21,808	-	-	-		-		2,272,137
2535	Athena Cemetary Maintenance District 1	Indep	-	673,721,197	8,650,402,923	-	(22,680)	-	(22,680)	-	-	-	-		-		(22,680)
2536	Valley View Cemetery	Indep	38,133	673,721,197	8,650,402,923	2,970	(107,675)	38,133	(107,675)	616	-	-	-		-		(107,059)
2538	Clackamas Vector Control	SLGRP	298,342	673,721,197	8,650,402,923	23,236	6,327,415,283	5,121,942,240	368,558	4,817	-	-	(57,638)		-	Y	315,737
2540	West Extension Irrigation District	SLGRP	345,666	673,721,197	8,650,402,923	26,922	6,327,415,283	5,121,942,240	427,020	5,582	-	-	(66,781)		(189,331)		176,490
2541	Jackson County Vector Control District	SLGRP	193,251	673,721,197	8,650,402,923	15,051	6,327,415,283	5,121,942,240	238,734	3,120	-	-	-		(65,149)		176,705
2542	Rainbow Water District	SLGRP	483,502	673,721,197	8,650,402,923	37,657	6,327,415,283	5,121,942,240	597,296	7,807	-	-	(93,410)		-	Y	511,693
2544	Santa Clara Rural Fire Protection District	SLGRP	209,840	673,721,197	8,650,402,923	16,343	6,327,415,283	5,121,942,240	259,227	3,388	-	-	-		(32,609)		230,006
2545	Council of Governments	SLGRP	6,041,438	673,721,197	8,650,402,923	470,527	6,327,415,283	5,121,942,240	7,463,319	97,552	-	-	(1,167,174)		(7,929)		6,385,768
2547	Metzger Water District	Indep	-	673,721,197	8,650,402,923	-	(104,152)	-	(104,152)	-	-	-	-		-		(104,152)
2549	Rogue River Fire District	SLGRP	871,755	673,721,197	8,650,402,923	67,895	6,327,415,283	5,121,942,240	1,076,927	14,076	-	-	(168,418)		(491,269)		431,316
2550	Nyssa Road Assessment District 2	Indep	175,770	673,721,197	8,650,402,923	13,690	513,864	175,770	513,864	2,838	-	-	-		-		516,702
2551	Sandy Fire Department	SLGRP	986,626	673,721,197	8,650,402,923	76,842	6,327,415,283	5,121,942,240	1,218,833	15,931	-	-	(190,611)		(633,419)		410,734
2552	Winston-Dillard Fire District	SLGRP	998,253	673,721,197	8,650,402,923	77,747	6,327,415,283	5,121,942,240	1,233,197	16,119	-	-	(192,857)		-	Y	1,056,459
2553	Tangent Rural Fire Protection District	SLGRP	136,748	673,721,197	8,650,402,923	10,650	6,327,415,283	5,121,942,240	168,932	2,208	-	-	-		-	Y	171,140
2555	Monroe Fire Department	SLGRP	61,666	673,721,197	8,650,402,923	4,803	6,327,415,283	5,121,942,240	76,179	996	-	-	-		(59,478)		17,697
2556	Jackson County Fire District 5	Indep	2,407,905	673,721,197	8,650,402,923	187,535	2,711,689	2,407,905	2,711,689	38,881	-	-	-		-		2,750,570
2557	Estacada Fire Department	SLGRP	912,780	673,721,197	8,650,402,923	71,090	6,327,415,283	5,121,942,240	1,127,607	14,739	-	-	(176,344)		(1,514,292)		(548,290)
2558	Boring Fire Department	SLGRP	1,631,099	673,721,197	8,650,402,923	127,035	6,327,415,283	5,121,942,240	2,014,986	26,338	-	-	(315,120)		(624,133)		1,102,071
2559	Keizer Fire Department	SLGRP	2,114,015	673,721,197	8,650,402,923	164,646	6,327,415,283	5,121,942,240	2,611,558	34,135	-	-	-		(1,259,473)		1,386,220
2561	Jefferson Rural Fire Protection District	SLGRP	386,706	673,721,197	8,650,402,923	30,118	6,327,415,283	5,121,942,240	477,719	6,244	-	-	-		(423,859)		60,104
2562	Odell Rural Fire Protection District	SLGRP	111,220	673,721,197	8,650,402,923	8,662	6,327,415,283	5,121,942,240	137,396	1,796	-	-	(21,487)		-	Y	117,705
2563	Central Oregon Irrigation District	SLGRP	1,486,468	673,721,197	8,650,402,923	115,771	6,327,415,283	5,121,942,240	1,836,315	24,002	-	-	(287,178)		-	Y	1,573,139
2564	Illinois Valley Fire District	SLGRP	383,296	673,721,197	8,650,402,923	29,852	6,327,415,283	5,121,942,240	473,507	6,189	-	-	-		(477,744)		1,952
2567	Charleston Rural Fire Protection District	SLGRP	174,921	673,721,197	8,650,402,923	13,623	6,327,415,283	5,121,942,240	216,089	2,824	-	-	-		(105,910)		113,003
2568	Molalla Rural Fire Protection District 73	SLGRP	531,251	673,721,197	8,650,402,923	41,376	6,327,415,283	5,121,942,240	656,283	8,578	-	-	-		-	Y	664,861
2569	Central Oregon Intergovernmental Council	Indep	4,196,608	673,721,197	8,650,402,923	326,845	1,150,208	4,196,608	1,150,208	67,763	-	-	-		-		1,217,971
2570	Port of St Helens	Indep	740,374	673,721,197	8,650,402,923	57,663	(78,267)	740,374	(78,267)	11,955	-	-	-		-		(66,312)
2571	Crystal Springs Water District	SLGRP	202,120	673,721,197	8,650,402,923	15,742	6,327,415,283	5,121,942,240	249,690	3,264	-	-	-		(61,058)		191,896
2572	Local Government Personnel Institute	SLGRP	552,589	673,721,197	8,650,402,923	43,037	6,327,415,283	5,121,942,240	682,643	8,923	-	-	(106,757)		-	Y	584,809
2573	Goshen Fire District	SLGRP	105,392	673,721,197	8,650,402,923	8,208	6,327,415,283	5,121,942,240	130,196	1,702	-	-	-		-	Y	131,898
2575	Jefferson County Rural Fire Protection District 1	Indep	298,613	673,721,197	8,650,402,923	23,257	197,152	298,613	197,152	4,822	-	-	-		-		201,974
2576	Depoe Bay Rural Fire Protection District	SLGRP	333,998	673,721,197	8,650,402,923	26,013	6,327,415,283	5,121,942,240	412,606	5,393	-	-	(64,527)		(47,534)		305,938
2578	Washington County Fire District 2	SLGRP	1,291,918	673,721,197	8,650,402,923	100,619	6,327,415,283	5,121,942,240	1,595,977	20,861	-	-	-		-	Y	1,616,838
2579	La Pine Rural Fire Protection District	SLGRP	1,792,914	673,721,197	8,650,402,923	139,638	6,327,415,283	5,121,942,240	2,214,885	28,950	-	-	-		(1,017,299)		1,226,536
2580	Marion County Fire District 1	SLGRP	3,617,791	673,721,197	8,650,402,923	281,765	6,327,415,283	5,121,942,240	4,469,255	58,417	-	-	-		-	Y	4,527,672
2581	Port of Umatilla	Indep	152,543	673,721,197	8,650,402,923	11,881	322,906	152,543	322,906	2,463	-	-	-		-		325,369
2582	Talent Irrigation District	SLGRP	559,927	673,721,197	8,650,402,923	43,609	6,327,415,283	5,121,942,240	691,708	9,041	-	-	(108,175)		-	Y	592,574
2585	Rogue River Valley Irrigation District	SLGRP	235,323	673,721,197	8,650,402,923	18,328	6,327,415,283	5,121,942,240	290,707	3,800	-	-	-		-	Y	294,507
2587	Tualatin Valley Irrigation District	SLGRP	270,532	673,721,197	8,650,402,923	21,070	6,327,415,283	5,121,942,240	334,203	4,368	-	-	-		(142,205)		196,366
2588	Clatskanie Rural Fire Protection District	SLGRP	599,746	673,721,197	8,650,402,923	46,710	6,327,415,283	5,121,942,240	740,899	9,684	-	-	-		(513,200)		237,383
2589	West Slope Water District	SLGRP	505,651	673,721,197	8,650,402,923	39,382	6,327,415,283	5,121,942,240	624,658	8,165	-	-	-		-	Y	632,823
2590	Redmond Fire & Rescue	SLGRP	4,049,068	673,721,197	8,650,402,923	315,354	6,327,415,283	5,121,942,240	5,002,035	65,381	-	-	-		(2,265,999)		2,801,417
2592	Medford Irrigation District	SLGRP	393,856	673,721,197	8,650,402,923	30,675	6,327,415,283	5,121,942,240	486,552	6,360	-	-	-		(134,322)		358,590

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2594	Metro	SLGRP	52,275,972	673,721,197	8,650,402,923	4,071,421	6,327,415,283	5,121,942,240	64,579,366	844,108	(20,189,300)	-	(10,099,438)		(6,600,463)		28,534,273
2595	Canby Fire District	SLGRP	1,882,838	673,721,197	8,650,402,923	146,641	6,327,415,283	5,121,942,240	2,325,973	30,402	-	-	-		(498,800)		1,857,575
2596	Bend Parks & Recreation	Indep	5,832,411	673,721,197	8,650,402,923	454,247	2,314,264	5,832,411	2,314,264	94,177	-	-	-		-		2,408,441
2597	Mapleton Water District	Indep	62,438	673,721,197	8,650,402,923	4,863	1,129	62,438	1,129	1,008	-	-	-		-		2,137
2598	Marion County Housing Authority	SLGRP	741,842	673,721,197	8,650,402,923	57,777	6,327,415,283	5,121,942,240	916,438	11,979	-	-	-		(1,683,117)		(754,700)
2599	South Suburban Sanitary District	SLGRP	685,164	673,721,197	8,650,402,923	53,363	6,327,415,283	5,121,942,240	846,421	11,063	-	-	-		(147,538)		709,946
2600	Winston-Dillard Water District	SLGRP	406,623	673,721,197	8,650,402,923	31,669	6,327,415,283	5,121,942,240	502,324	6,566	-	-	-		(121,649)		387,241
2601	Baker Valley Irrigation District	SLGRP	97,528	673,721,197	8,650,402,923	7,596	6,327,415,283	5,121,942,240	120,482	1,575	-	-	-		(201,358)		(79,301)
2602	Aumsville Rural Fire Protection District	SLGRP	202,450	673,721,197	8,650,402,923	15,767	6,327,415,283	5,121,942,240	250,098	3,269	-	-	-		(130,924)		122,443
2603	Corbett Water District	SLGRP	217,675	673,721,197	8,650,402,923	16,953	6,327,415,283	5,121,942,240	268,906	3,515	-	-	(42,054)		-		230,367
2604	Netarts-Oceanside Sanitary District	SLGRP	322,942	673,721,197	8,650,402,923	25,152	6,327,415,283	5,121,942,240	398,948	5,215	-	-	-		(311,299)		92,864
2605	Scio Fire District	SLGRP	31,168	673,721,197	8,650,402,923	2,427	6,327,415,283	5,121,942,240	38,504	503	-	-	-		(148,324)		(109,317)
2606	West Valley Housing Authority	SLGRP	956,873	673,721,197	8,650,402,923	74,524	6,327,415,283	5,121,942,240	1,182,078	15,451	-	-	-		(368,269)		829,260
2607	Hoodland Fire District 74	SLGRP	913,694	673,721,197	8,650,402,923	71,161	6,327,415,283	5,121,942,240	1,128,736	14,754	-	-	(176,521)		(171,175)		795,794
2608	Gaston Rural Fire Protection District	Indep	108,497	673,721,197	8,650,402,923	8,450	45,535	108,497	45,535	1,752	-	-	-		-		47,287
2610	Turner Fire District	Indep	355,304	673,721,197	8,650,402,923	27,672	(148,885)	355,304	(148,885)	5,737	-	-	-		-		(143,148)
2612	Community Services Consortium	SLGRP	4,020,626	673,721,197	8,650,402,923	313,139	6,327,415,283	5,121,942,240	4,966,899	64,922	-	-	(776,763)		(624,386)		3,630,672
2613	Polk Soil & Water Conservation District	Indep	198,395	673,721,197	8,650,402,923	15,452	62,029	198,395	62,029	3,204	-	-	-		-		65,233
2614	Mountain Valley Mental Health Program	Indep	-	673,721,197	8,650,402,923	-	(168,445)	-	(168,445)	-	-	-	-		-		(168,445)
2615	Humanities Council	Indep	-	673,721,197	8,650,402,923	-	162,737	-	162,737	-	-	-	-		-		162,737
2616	Alcohol Safety Action Program	Indep	-	673,721,197	8,650,402,923	-	(102,904)	-	(102,904)	-	-	-	-		-		(102,904)
2617	Clean Water Services	SLGRP	24,559,294	673,721,197	8,650,402,923	1,912,757	6,327,415,283	5,121,942,240	30,339,439	396,563	(14,731,221)	-	-		(3,503,782)		12,500,999
2618	Estacada Cemetery District	Indep	52,902	673,721,197	8,650,402,923	4,120	(232,179)	52,902	(232,179)	854	-	-	-		-		(231,325)
2619	Comprehensive Options For Drug Abusers	Indep	-	673,721,197	8,650,402,923	-	(214,464)	-	(214,464)	-	-	-	-		-		(214,464)
2620	Jackson County Fire District 4	SLGRP	274,945	673,721,197	8,650,402,923	21,414	6,327,415,283	5,121,942,240	339,655	4,440	-	-	-		-		344,095
2623	Evans Valley Fire District 6	Indep	84,680	673,721,197	8,650,402,923	6,595	(177,583)	84,680	(177,583)	1,367	-	-	-		-		(176,216)
2624	Klamath Vector Control	SLGRP	140,703	673,721,197	8,650,402,923	10,958	6,327,415,283	5,121,942,240	173,818	2,272	-	-	(27,183)		-	Y	148,907
2625	Port of Newport	SLGRP	536,736	673,721,197	8,650,402,923	41,803	6,327,415,283	5,121,942,240	663,059	8,667	-	-	-		(766,903)		(95,177)
2626	Tillamook Peoples Utility District	SLGRP	7,152,158	673,721,197	8,650,402,923	557,033	6,327,415,283	5,121,942,240	8,835,452	115,487	(179,260)	-	(1,381,759)		-		7,389,920
2628	McKenzie Fire And Rescue	SLGRP	336,467	673,721,197	8,650,402,923	26,205	6,327,415,283	5,121,942,240	415,656	5,433	-	-	(65,004)		(231,580)		124,505
2629	Metropolitan Wastewater Management Commission	Indep	-	673,721,197	8,650,402,923	-	(824,206)	-	(824,206)	-	-	-	-		-		(824,206)
2630	Sheridan Fire District	SLGRP	297,964	673,721,197	8,650,402,923	23,206	6,327,415,283	5,121,942,240	368,091	4,811	-	-	-		(157,957)		214,945
2631	Arch Cape Water-Sanitary District	SLGRP	123,488	673,721,197	8,650,402,923	9,618	6,327,415,283	5,121,942,240	152,551	1,994	-	-	-		(70,602)		83,943
2632	Umpqua Regional Council of Governments	Indep	-	673,721,197	8,650,402,923	-	64,014	-	64,014	-	-	-	-		-		64,014
2633	Port of Cascade Locks	Indep	447,857	673,721,197	8,650,402,923	34,881	(23,315)	447,857	(23,315)	7,232	-	-	-		-		(16,083)
2637	Northeast Oregon Housing Authority	Indep	727,538	673,721,197	8,650,402,923	56,663	558,554	727,538	558,554	11,748	-	-	-		-		570,302
2638	North Douglas County Fire and EMS	SLGRP	230,629	673,721,197	8,650,402,923	17,962	6,327,415,283	5,121,942,240	284,909	3,724	-	-	-		(145,139)		143,494
2641	Suburban East Salem Water District	SLGRP	313,959	673,721,197	8,650,402,923	24,452	6,327,415,283	5,121,942,240	387,851	5,070	-	-	-		(75,200)		317,721
2642	Dexter Rural Fire Protection District	SLGRP	61,562	673,721,197	8,650,402,923	4,795	6,327,415,283	5,121,942,240	76,051	994	-	-	(11,893)		(19,894)		45,258
2643	Sweet Home Cemetery	Indep	107,083	673,721,197	8,650,402,923	8,340	81,541	107,083	81,541	1,729	-	-	-		-		83,270
2644	Lakeside Water District	Indep	153,024	673,721,197	8,650,402,923	11,918	89,434	153,024	89,434	2,471	-	-	-		-		91,905
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	99,051	673,721,197	8,650,402,923	7,714	24,888	99,051	24,888	1,599	-	-	-		-		26,487
2646	Keno Rural Fire Protection District	Indep	113,276	673,721,197	8,650,402,923	8,822	12,390	113,276	12,390	1,829	-	-	-		-		14,219
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	294,964	673,721,197	8,650,402,923	22,973	6,327,415,283	5,121,942,240	364,385	4,763	-	-	(56,985)		(42,999)		269,164
2648	Black Butte Ranch Rural Fire Protection District	Indep	750,341	673,721,197	8,650,402,923	58,439	196,190	750,341	196,190	12,116	-	-	-		-		208,306
2649	Colton Fire Department	SLGRP	85,228	673,721,197	8,650,402,923	6,638	6,327,415,283	5,121,942,240	105,287	1,376	-	-	-		(57,788)		48,875
2650	Pleasant Hill Fire Department	SLGRP	44,714	673,721,197	8,650,402,923	3,482	6,327,415,283	5,121,942,240	55,238	722	-	-	(8,639)		(14,123)		33,198
2651	Imbler Rural Fire Protection District	SLGRP	28,765	673,721,197	8,650,402,923	2,240	6,327,415,283	5,121,942,240	35,535	464	-	-	(5,557)		-	Y	30,442
2652	The Oregon Consortium	SLGRP	253,758	673,721,197	8,650,402,923	19,763	6,327,415,283	5,121,942,240	313,481	4,097	-	-	-		-	Y	317,578
2653	Umatilla Fire Department	SLGRP	132,838	673,721,197	8,650,402,923	10,346	6,327,415,283	5,121,942,240	164,102	2,145	-	-	-		(73,816)		92,431
2654	Spring Valley Rural Fire Protection District	Indep	-	673,721,197	8,650,402,923	-	(56,030)	-	(56,030)	-	-	-	-		-		(56,030)
2655	North Bay Rural Fire Protection District	Indep	-	673,721,197	8,650,402,923	-	122,170	-	122,170	-	-	-	-		-		122,170
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	7,855,799	673,721,197	8,650,402,923	611,835	6,327,415,283	5,121,942,240	9,704,698	126,849	-	-	-		(4,788,614)		5,042,933
2658	Salem Metropolitan Communication Agency	Indep	-	673,721,197	8,650,402,923	-	238,261	-	238,261	-	-	-	-		-		238,261
2659	Silverton Fire District	SLGRP	424,144	673,721,197	8,650,402,923	33,034	6,327,415,283	5,121,942,240	523,968	6,849	-	-	(81,942)		(112,598)		336,277
2660	Tualatin Valley Fire & Rescue	SLGRP	42,751,396	673,721,197	8,650,402,923	3,329,616	6,327,415,283	5,121,942,240	52,813,137	690,313	-	-	(8,259,341)		(17,913,776)		27,330,333
2661	Lincoln County 911	SLGRP	-	-	-	-	-	-	-	-	-	-	-		-		-
2662	East Central Oregon Association of Counties	Indep	-	673,721,197	8,650,402,923	-	32,310	-	32,310	-	-	-	-		-		32,310

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2663	Metropolitan Area Communications Commission	SLGRP	959,778	673,721,197	8,650,402,923	74,751	6,327,415,283	5,121,942,240	1,185,666	15,498	-	-	(185,424)		(138,575)		877,165
2664	Applegate Valley Rural Fire Protection District 9	Indep	528,604	673,721,197	8,650,402,923	41,169	47,135	528,604	47,135	8,535	-	-	-		-		55,670
2665	N NE Community Mental Health Center	Indep	-	673,721,197	8,650,402,923	-	201,457	-	201,457	-	-	-	-		-		201,457
2666	Central City Concern	Indep	-	673,721,197	8,650,402,923	-	(381,452)	-	(381,452)	-	-	-	-		-		(381,452)
2667	Mental Health Services West Inc	Indep	-	673,721,197	8,650,402,923	-	(286,421)	-	(286,421)	-	-	-	-		-		(286,421)
2668	Southeast Mental Health Network Inc	Indep	-	673,721,197	8,650,402,923	-	(474,184)	-	(474,184)	-	-	-	-		-		(474,184)
2669	Roseburg Urban Sanitary Authority	SLGRP	936,627	673,721,197	8,650,402,923	72,948	6,327,415,283	5,121,942,240	1,157,067	15,124	-	-	-		(479,826)		692,365
2670	Mt Hood Community Mental Health Ctr	Indep	-	673,721,197	8,650,402,923	-	437,240	-	437,240	-	-	-	-		-		437,240
2671	Columbia 911 Communications District	SLGRP	1,252,067	673,721,197	8,650,402,923	97,515	6,327,415,283	5,121,942,240	1,546,747	20,217	-	-	(241,893)		(113,049)		1,212,022
2672	Rockwood Water PUD	Indep	1,240,344	673,721,197	8,650,402,923	96,602	1,604,350	1,240,344	1,604,350	20,028	-	-	-		-		1,624,378
2673	Port Orford Library	SLGRP	6,776	673,721,197	8,650,402,923	528	6,327,415,283	5,121,942,240	8,371	109	-	-	(1,309)		(37,272)		(30,101)
2674	Nestucca Rural Fire District	SLGRP	225,589	673,721,197	8,650,402,923	17,570	6,327,415,283	5,121,942,240	278,682	3,643	-	-	(43,583)		(183,532)		55,210
2675	Salmon Harbor-Douglas County	Indep	358,232	673,721,197	8,650,402,923	27,900	(28,119)	358,232	(28,119)	5,784	-	-	-		-		(22,335)
2676	Woodburn Fire District	SLGRP	1,173,470	673,721,197	8,650,402,923	91,394	6,327,415,283	5,121,942,240	1,449,652	18,948	-	-	-		-	Y	1,468,600
2677	Portland Private Industry Council Inc	Indep	-	673,721,197	8,650,402,923	-	(199,321)	-	(199,321)	-	-	-	-		-		(199,321)
2678	Central Oregon Regional Housing Authority	Indep	727,584	673,721,197	8,650,402,923	56,667	(59,446)	727,584	(59,446)	11,748	-	-	-		-		(47,698)
2679	Columbia River Public Utility District	Indep	4,038,840	673,721,197	8,650,402,923	314,558	2,269,796	4,038,840	2,269,796	65,216	-	-	-		-		2,335,012
2681	Cloverdale Rural Fire Protection District	SLGRP	120,424	673,721,197	8,650,402,923	9,379	6,327,415,283	5,121,942,240	148,766	1,945	-	-	(23,265)		-	Y	127,446
2684	Parkdale Fire District	SLGRP	99,255	673,721,197	8,650,402,923	7,730	6,327,415,283	5,121,942,240	122,615	1,603	-	-	-		-	Y	124,218
2685	Oregon Community College Association	Indep	373,823	673,721,197	8,650,402,923	29,115	(303,129)	373,823	(303,129)	6,036	-	-	-		-		(297,093)
2686	Weston Cemetery	Indep	27,143	673,721,197	8,650,402,923	2,114	5,179	27,143	5,179	438	-	-	-		-		5,617
2687	Columbia Drainage Vector Control District	SLGRP	168,888	673,721,197	8,650,402,923	13,154	6,327,415,283	5,121,942,240	208,637	2,727	-	-	(32,628)		-	Y	178,736
2688	Polk County Fire District 1	Indep	924,111	673,721,197	8,650,402,923	71,973	737,769	924,111	737,769	14,922	-	-	-		-		752,691
2689	Redmond Area Park & Recreation District	Indep	719,810	673,721,197	8,650,402,923	56,061	(158,479)	719,810	(158,479)	11,623	-	-	-		-		(146,856)
2692	Siuslaw Public Library	SLGRP	305,345	673,721,197	8,650,402,923	23,781	6,327,415,283	5,121,942,240	377,209	4,930	-	-	(58,991)		(83,680)		239,468
2694	Philomath Fire Department	SLGRP	356,513	673,721,197	8,650,402,923	27,766	6,327,415,283	5,121,942,240	440,420	5,757	-	-	(68,876)		(58,810)		318,491
2695	Washington County Consolidated Communications Agency	SLGRP	6,351,919	673,721,197	8,650,402,923	494,708	6,327,415,283	5,121,942,240	7,846,873	102,565	-	-	(1,227,157)		-	Y	6,722,281
2696	Stayton Fire District	SLGRP	462,965	673,721,197	8,650,402,923	36,057	6,327,415,283	5,121,942,240	571,926	7,476	-	-	-		(76,718)		502,684
2697	Oregon Museum Park	Indep	-	673,721,197	8,650,402,923	-	(46,654)	-	(46,654)	-	-	-	-		-		(46,654)
2698	Halsey Shedd Rural Fire Protection District	Indep	144,016	673,721,197	8,650,402,923	11,216	(136,190)	144,016	(136,190)	2,325	-	-	-		-		(133,865)
2699	Chetco Library Board	SLGRP	208,434	673,721,197	8,650,402,923	16,234	6,327,415,283	5,121,942,240	257,490	3,366	-	-	(40,268)		(9,921)		210,667
2700	Lowell Rural Fire Protection District	SLGRP	44,089	673,721,197	8,650,402,923	3,434	6,327,415,283	5,121,942,240	54,466	712	-	-	-		(167,567)		(112,389)
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	989,618	673,721,197	8,650,402,923	77,075	932,385	989,618	932,385	15,980	-	-	-		-		948,365
2702	Banks Fire District 13	Indep	77,362	673,721,197	8,650,402,923	6,025	202,142	77,362	202,142	1,249	-	-	-		-		203,391
2703	Westport Sewer District	Indep	-	673,721,197	8,650,402,923	-	(5,126)	-	(5,126)	-	-	-	-		-		(5,126)
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	-	-	-	-	-	-	-		-		-
2705	Lebanon Fire District	SLGRP	2,841,686	673,721,197	8,650,402,923	221,320	6,327,415,283	5,121,942,240	3,510,490	45,885	-	-	-		(1,108,478)		2,447,897
2706	Stanfield Fire District	SLGRP	82,480	673,721,197	8,650,402,923	6,424	6,327,415,283	5,121,942,240	101,892	1,332	-	-	(15,935)		(49,398)		37,891
2707	Clatskanie Library	SLGRP	76,381	673,721,197	8,650,402,923	5,949	6,327,415,283	5,121,942,240	94,358	1,233	-	-	(14,756)		-	Y	80,835
2708	Milton-Freewater Cemetery District 3	Indep	-	673,721,197	8,650,402,923	-	126,384	-	126,384	-	-	-	-		-		126,384
2709	Scappoose Public Library	SLGRP	126,842	673,721,197	8,650,402,923	9,879	6,327,415,283	5,121,942,240	156,695	2,048	-	-	-		(126,987)		31,756
2710	Klamath County Emergency Communications District	SLGRP	627,428	673,721,197	8,650,402,923	48,866	6,327,415,283	5,121,942,240	775,096	10,131	-	-	(121,216)		-	Y	664,011
2712	Jefferson County EMS	SLGRP	265,432	673,721,197	8,650,402,923	20,673	6,327,415,283	5,121,942,240	327,903	4,286	-	-	(51,280)		-	Y	280,909
2713	Port of Tillamook Bay	SLGRP	604,847	673,721,197	8,650,402,923	47,107	6,327,415,283	5,121,942,240	747,201	9,767	-	-	(116,853)		(164,165)		475,950
2714	Winchester Bay Sanitary District	Indep	144,040	673,721,197	8,650,402,923	11,218	58,770	144,040	58,770	2,326	-	-	-		-		61,096
2715	Jackson County Fire District 3	SLGRP	6,308,330	673,721,197	8,650,402,923	491,313	6,327,415,283	5,121,942,240	7,793,025	101,862	-	-	(1,218,736)		(3,930,109)		2,746,042
2716	Neskowin Water District	SLGRP	179,222	673,721,197	8,650,402,923	13,958	6,327,415,283	5,121,942,240	221,403	2,894	-	-	(34,625)		(471)		189,201
2717	Ice Fountain Water District	Indep	206,630	673,721,197	8,650,402,923	16,093	41,643	206,630	41,643	3,336	-	-	-		-		44,979
2718	Curry Library	SLGRP	39,033	673,721,197	8,650,402,923	3,040	6,327,415,283	5,121,942,240	48,220	630	-	-	-		(224,281)		(175,431)
2719	Human Solutions, Inc	Indep	-	673,721,197	8,650,402,923	-	(225,658)	-	(225,658)	-	-	-	-		-		(225,658)
2720	Tri-Met	Indep	-	673,721,197	8,650,402,923	-	(909,916)	-	(909,916)	-	-	-	-		-		(909,916)
2721	Klamath Housing Authority	SLGRP	535,608	673,721,197	8,650,402,923	41,715	6,327,415,283	5,121,942,240	661,666	8,649	-	-	-		(214,493)		455,822
2722	Tillamook 9-1-1	Indep	530,964	673,721,197	8,650,402,923	41,353	(493,988)	530,964	(493,988)	8,574	-	-	-		-		(485,414)
2723	Oregon Coastal Zone Management Association	Indep	54,908	673,721,197	8,650,402,923	4,276	(115,020)	54,908	(115,020)	887	-	-	-		-		(114,133)
2724	Nehalem Bay Wastewater Agency	Indep	349,854	673,721,197	8,650,402,923	27,248	(43,404)	349,854	(43,404)	5,649	-	-	-		-		(37,755)
2725	West Valley Fire District	Indep	509,464	673,721,197	8,650,402,923	39,679	28,998	509,464	28,998	8,226	-	-	-		-		37,224
2726	Yamhill Communications Agency	SLGRP	1,001,379	673,721,197	8,650,402,923	77,991	6,327,415,283	5,121,942,240	1,237,058	16,169	-	-	(193,461)		(11,276)		1,048,490
2728	Baker County Library District	SLGRP	437,340	673,721,197	8,650,402,923	34,061	6,327,415,283	5,121,942,240	540,270	7,062	-	-	-		(103,133)		444,199

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2729	Douglas County Fire District 2	Indep	5,954,566	673,721,197	8,650,402,923	463,761	11,265,638	5,954,566	11,265,638	96,149	-	-	-		-		11,361,787
2731	Canby Utility Board	SLGRP	1,810,490	673,721,197	8,650,402,923	141,007	6,327,415,283	5,121,942,240	2,236,597	29,234	-	-	(349,777)		-	Y	1,916,054
2732	Umatilla County Special Library District	SLGRP	125,346	673,721,197	8,650,402,923	9,762	6,327,415,283	5,121,942,240	154,847	2,024	-	-	-		(138,681)		18,190
2733	Wiard Memorial Park District	Indep	-	673,721,197	8,650,402,923	-	321,417	-	321,417	-	-	-	-		-		321,417
2734	Seal Rock Water District	SLGRP	424,534	673,721,197	8,650,402,923	33,064	6,327,415,283	5,121,942,240	524,450	6,855	-	-	-		(264,498)		266,807
2736	Wasco 9-1-1	Indep	-	673,721,197	8,650,402,923	-	(263,428)	-	(263,428)	-	-	-	-		-		(263,428)
2737	Portland Energy Conservation Inc	Indep	-	673,721,197	8,650,402,923	-	80,251	-	80,251	-	-	-	-		-		80,251
2739	Scappoose Rural Fire Protection District	SLGRP	1,441,866	673,721,197	8,650,402,923	112,297	6,327,415,283	5,121,942,240	1,781,216	23,282	-	-	(278,561)		(92,263)		1,433,674
2740	Neskowin Regional Sanitary Authority	Indep	183,027	673,721,197	8,650,402,923	14,255	(56,243)	183,027	(56,243)	2,955	-	-	-		-		(53,288)
2741	Port of Garibaldi	SLGRP	283,674	673,721,197	8,650,402,923	22,093	6,327,415,283	5,121,942,240	350,438	4,581	-	-	(54,804)		(77,217)		222,998
2742	Amity Fire District	SLGRP	100,623	673,721,197	8,650,402,923	7,837	6,327,415,283	5,121,942,240	124,305	1,625	-	-	(19,440)		(58,434)		48,056
2743	Douglas Soil & Water Conservation District	Indep	208,958	673,721,197	8,650,402,923	16,274	(206,317)	208,958	(206,317)	3,374	-	-	-		-		(202,943)
2745	Clackamas County Fire District	SLGRP	21,416,024	673,721,197	8,650,402,923	1,667,949	6,327,415,283	5,121,942,240	26,456,385	345,808	(10,425,495)	-	-		-		16,376,698
2746	Marion-Salem Data Center	Indep	-	673,721,197	8,650,402,923	-	(5,779,811)	-	(5,779,811)	-	-	-	-		-		(5,779,811)
2747	Salem Housing Authority	Indep	2,063,886	673,721,197	8,650,402,923	160,742	1,868,237	2,063,886	1,868,237	33,326	-	-	-		-		1,901,563
2749	Black Butte Ranch Police	SLGRP	463,294	673,721,197	8,650,402,923	36,083	6,327,415,283	5,121,942,240	572,332	7,481	-	-	(89,506)		(293,805)		196,502
2750	Eastern Oregon Human Services Consortium	Indep	-	673,721,197	8,650,402,923	-	(424,951)	-	(424,951)	-	-	-	-		-		(424,951)
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	46,800	673,721,197	8,650,402,923	3,645	6,327,415,283	5,121,942,240	57,815	756	-	-	-		(181,443)		(122,872)
2753	Linn-Benton Housing Authority	SLGRP	1,093,291	673,721,197	8,650,402,923	85,149	6,327,415,283	5,121,942,240	1,350,602	17,654	-	-	-		(992,212)		376,044
2754	Western Lane Ambulance District	SLGRP	1,079,524	673,721,197	8,650,402,923	84,077	6,327,415,283	5,121,942,240	1,333,595	17,431	-	-	(208,558)		(30,713)		1,111,755
2756	Sandy Area Sch Trans Agency	Indep	-	673,721,197	8,650,402,923	-	(128,581)	-	(128,581)	-	-	-	-		-		(128,581)
2757	City of Stayton	SLGRP	831,579	673,721,197	8,650,402,923	64,766	6,327,415,283	5,121,942,240	1,027,295	13,428	-	-	(160,657)		(90,337)		789,729
2758	Mohawk Valley Rural Fire District	SLGRP	79,363	673,721,197	8,650,402,923	6,181	6,327,415,283	5,121,942,240	98,041	1,281	-	-	(15,333)		(84,042)		(53)
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	87,524	673,721,197	8,650,402,923	6,817	10,000	87,524	10,000	1,413	-	-	-		-		11,413
2761	Clackamas River Water	SLGRP	2,762,206	673,721,197	8,650,402,923	215,129	6,327,415,283	5,121,942,240	3,412,304	44,602	-	-	(533,643)		-	Y	2,923,263
2763	Junction City Fire Department	SLGRP	255,576	673,721,197	8,650,402,923	19,905	6,327,415,283	5,121,942,240	315,727	4,127	-	-	-		(98,514)		221,340
2765	Green Sanitary	SLGRP	262,354	673,721,197	8,650,402,923	20,433	6,327,415,283	5,121,942,240	324,100	4,236	-	-	(50,685)		(43,363)		234,288
2766	Southwest Lincoln County Water District	SLGRP	225,046	673,721,197	8,650,402,923	17,527	6,327,415,283	5,121,942,240	278,012	3,634	-	-	(43,478)		(38,452)		199,716
2767	Springfield Utility Board	Indep	86,946	673,721,197	8,650,402,923	6,772	(23,454)	86,946	(23,454)	1,404	-	-	-		-		(22,050)
2768	Lake County Library District	SLGRP	132,555	673,721,197	8,650,402,923	10,324	6,327,415,283	5,121,942,240	163,752	2,140	-	-	(25,609)		-	Y	140,283
2771	Harbor Water PUD	Indep	291,782	673,721,197	8,650,402,923	22,725	(170,428)	291,782	(170,428)	4,711	-	-	-		-		(165,717)
2772	Umatilla County Soil & Water District	SLGRP	97,179	673,721,197	8,650,402,923	7,569	6,327,415,283	5,121,942,240	120,051	1,569	-	-	(18,774)		(43,349)		59,497
2773	Housing Authority of Jackson County	SLGRP	2,537,657	673,721,197	8,650,402,923	197,641	6,327,415,283	5,121,942,240	3,134,906	40,976	-	-	(490,262)		-	Y	2,685,620
2774	Oregon Trail Library District	SLGRP	106,599	673,721,197	8,650,402,923	8,302	6,327,415,283	5,121,942,240	131,688	1,721	-	-	(20,594)		(12,301)		100,514
2776	Rainier Cemetery District	SLGRP	72,731	673,721,197	8,650,402,923	5,665	6,327,415,283	5,121,942,240	89,849	1,174	-	-	-		(90,561)		462
2777	City of Newberg	SLGRP	6,496,551	673,721,197	8,650,402,923	505,972	6,327,415,283	5,121,942,240	8,025,545	104,901	(2,354,470)	-	(1,255,099)		(405,519)		4,115,358
2778	Mulino Water District 23	SLGRP	60,759	673,721,197	8,650,402,923	4,732	6,327,415,283	5,121,942,240	75,059	981	-	-	(11,738)		-	Y	64,302
2779	Brownsville Rural Fire Protection District	Indep	80,187	673,721,197	8,650,402,923	6,245	(22,629)	80,187	(22,629)	1,295	-	-	-		-		(21,334)
2780	Nehalem Bay Health District	SLGRP	36,990	673,721,197	8,650,402,923	2,881	6,327,415,283	5,121,942,240	45,696	597	-	-	(7,146)		(15,059)		24,088
2781	North Bend Coos-Curry Housing Authority	SLGRP	463,668	673,721,197	8,650,402,923	36,112	6,327,415,283	5,121,942,240	572,794	7,487	-	-	(89,578)		-	Y	490,703
2782	Millington Rural Fire Protection District	Indep	53,819	673,721,197	8,650,402,923	4,192	(92,536)	53,819	(92,536)	869	-	-	-		-		(91,667)
2783	Tillamook Fire District	Indep	279,546	673,721,197	8,650,402,923	21,772	(45,273)	279,546	(45,273)	4,514	-	-	-		-		(40,759)
2784	Eisenschmidt Pool	SLGRP	208,360	673,721,197	8,650,402,923	16,228	6,327,415,283	5,121,942,240	257,398	3,364	-	-	-		(78,762)		182,000
2785	Fern Ridge Community Library	Indep	181,171	673,721,197	8,650,402,923	14,110	(131,152)	181,171	(131,152)	2,925	-	-	-		-		(128,227)
2786	Seal Rock Rural Fire Protection District	SLGRP	62,616	673,721,197	8,650,402,923	4,877	6,327,415,283	5,121,942,240	77,353	1,011	-	-	(12,097)		(60,412)		5,855
2788	Port of Hood River	Indep	1,035,612	673,721,197	8,650,402,923	80,657	242,704	1,035,612	242,704	16,722	-	-	-		-		259,426
2789	Farmers Irrigation District	SLGRP	589,338	673,721,197	8,650,402,923	45,900	6,327,415,283	5,121,942,240	728,041	9,516	-	-	-		(624,163)		113,394
2790	Silver Falls Library District	SLGRP	401,168	673,721,197	8,650,402,923	31,244	6,327,415,283	5,121,942,240	495,585	6,478	-	-	-		(98,546)		403,517
2792	North Wasco County Parks And Recreation District	SLGRP	347,330	673,721,197	8,650,402,923	27,051	6,327,415,283	5,121,942,240	429,076	5,608	-	-	(67,102)		-		367,582
2793	North Lincoln Fire & Rescue District 1	SLGRP	546,799	673,721,197	8,650,402,923	42,586	6,327,415,283	5,121,942,240	675,491	8,829	-	-	-		(231,035)		453,285
2794	Siuslaw Rural Fire Protection District 1	SLGRP	391,763	673,721,197	8,650,402,923	30,512	6,327,415,283	5,121,942,240	483,966	6,326	-	-	-		(33,761)		456,531
2796	West Side Rural Fire Protection District	Indep	87,178	673,721,197	8,650,402,923	6,790	(62,627)	87,178	(62,627)	1,408	-	-	-		-		(61,219)
2797	Vernonia Fire	Indep	76,009	673,721,197	8,650,402,923	5,920	(30,549)	76,009	(30,549)	1,227	-	-	-		-		(29,322)
2798	Fairview Water District	SLGRP	144,658	673,721,197	8,650,402,923	11,266	6,327,415,283	5,121,942,240	178,704	2,336	-	-	(27,947)		(13,643)		139,450
2799	Sublimity Fire District	SLGRP	181,391	673,721,197	8,650,402,923	14,127	6,327,415,283	5,121,942,240	224,082	2,929	-	-	-		(105,262)		121,749
2801	Coburg Rural Fire Protection District	SLGRP	116,402	673,721,197	8,650,402,923	9,066	6,327,415,283	5,121,942,240	143,798	1,880	-	-	-		(87,364)		58,314
2802	Rural Road Assessment District 3	SLGRP	247,950	673,721,197	8,650,402,923	19,311	6,327,415,283	5,121,942,240	306,306	4,004	-	-	(47,903)		-	Y	262,407
2803	Southwestern Polk County Rural Fire Protection District	Indep	39,029	673,721,197	8,650,402,923	3,040	(16,068)	39,029	(16,068)	630	-	-	-		-		(15,438)

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2804	Aurora Rural Fire Protection District	SLGRP	298,840	673,721,197	8,650,402,923	23,275	6,327,415,283	5,121,942,240	369,173	4,825	-	-	-		(313,938)		60,060
2806	Multnomah County Rural Fire Protection District 14	SLGRP	46,899	673,721,197	8,650,402,923	3,653	6,327,415,283	5,121,942,240	57,937	757	-	-	(9,061)		(539)		49,094
2808	Lifeways	Indep	-	673,721,197	8,650,402,923	-	(12,807)	-	(12,807)	-	-	-	-		-		(12,807)
2809	Juntura Road District 4	Indep	-	673,721,197	8,650,402,923	-	31,823	-	31,823	-	-	-	-		-		31,823
2810	Sutherlin Water Control District	SLGRP	53,535	673,721,197	8,650,402,923	4,169	6,327,415,283	5,121,942,240	66,135	864	-	-	(10,343)		(9,210)		47,446
2811	Mid-Columbia Center For Living	SLGRP	3,819,997	673,721,197	8,650,402,923	297,514	6,327,415,283	5,121,942,240	4,719,051	61,682	-	-	(738,003)		-	Y	4,042,730
2812	Workforce Development Board	Indep	-	673,721,197	8,650,402,923	-	(48,671)	-	(48,671)	-	-	-	-		-		(48,671)
2814	The Job Council	SLGRP	1,959,277	673,721,197	8,650,402,923	152,595	6,327,415,283	5,121,942,240	2,420,402	31,637	-	-	(378,522)		-	Y	2,073,517
2815	Hermiston Rural Fire Protection District	Indep	2,131,800	673,721,197	8,650,402,923	166,031	644,054	2,131,800	644,054	34,422	-	-	-		-		678,476
2816	Odell Sanitary District	SLGRP	238,462	673,721,197	8,650,402,923	18,572	6,327,415,283	5,121,942,240	294,585	3,850	-	-	-		(20,885)		277,550
2817	Wickiup Water District	SLGRP	95,193	673,721,197	8,650,402,923	7,414	6,327,415,283	5,121,942,240	117,597	1,537	-	-	(18,391)		(1,324)		99,419
2818	Netarts Water District	SLGRP	141,935	673,721,197	8,650,402,923	11,054	6,327,415,283	5,121,942,240	175,340	2,292	-	-	(27,421)		(27,349)		122,862
2819	Harrisburg Fire and Rescue	SLGRP	140,834	673,721,197	8,650,402,923	10,969	6,327,415,283	5,121,942,240	173,980	2,274	-	-	(27,208)		(10,543)		138,503
2820	Central Oregon Coast Fire & Rescue District	SLGRP	332,198	673,721,197	8,650,402,923	25,873	6,327,415,283	5,121,942,240	410,382	5,364	-	-	-		(293,220)		122,526
2821	Tillamook County Soil And Water Conservation District	Indep	73,887	673,721,197	8,650,402,923	5,755	29,629	73,887	29,629	1,193	-	-	-		-		30,822
2822	Deschutes County Rural Fire Protection District 2	SLGRP	110,141	673,721,197	8,650,402,923	8,578	6,327,415,283	5,121,942,240	136,063	1,778	-	-	(21,279)		(5,009)		111,553
2823	Lyons Fire District	SLGRP	40,785	673,721,197	8,650,402,923	3,176	6,327,415,283	5,121,942,240	50,384	659	-	-	-		-	Y	51,043
2824	Glide Fire Department	SLGRP	51,723	673,721,197	8,650,402,923	4,028	6,327,415,283	5,121,942,240	63,896	835	-	-	-		(28,806)		35,925
2825	Northern Oregon Corrections	SLGRP	3,361,233	673,721,197	8,650,402,923	261,784	6,327,415,283	5,121,942,240	4,152,315	54,274	-	-	-		(3,060,206)		1,146,383
2826	Wasco County Soil-Water Conservation District	SLGRP	377,017	673,721,197	8,650,402,923	29,363	6,327,415,283	5,121,942,240	465,750	6,088	-	-	-		(216,680)		255,158
2828	Deschutes Public Library District	Indep	3,987,553	673,721,197	8,650,402,923	310,563	1,225,422	3,987,553	1,225,422	64,388	-	-	-		-		1,289,810
2829	Hubbard Rural Fire Protection District	SLGRP	54,983	673,721,197	8,650,402,923	4,282	6,327,415,283	5,121,942,240	67,924	888	-	-	-		(69,337)		(525)
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	106,451	673,721,197	8,650,402,923	8,291	6,327,415,283	5,121,942,240	131,505	1,719	-	-	(20,566)		(6,215)		106,443
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	673,721,197	8,650,402,923	-	(313,415)	-	(313,415)	-	-	-	-		-		(313,415)
2832	Careoregon	Indep	-	673,721,197	8,650,402,923	-	(9,019)	-	(9,019)	-	-	-	-		-		(9,019)
2833	Boardman Rural Fire Protection District	Indep	386,969	673,721,197	8,650,402,923	30,138	7,660	386,969	7,660	6,248	-	-	-		-		13,908
2834	Crescent Rural Fire Protection District	SLGRP	228,360	673,721,197	8,650,402,923	17,785	6,327,415,283	5,121,942,240	282,106	3,687	-	-	-		(31,522)		254,271
2835	North Clackamas County Water Commission	Indep	242,904	673,721,197	8,650,402,923	18,918	130,132	242,904	130,132	3,922	-	-	-		-		134,054
2837	NORCOM	SLGRP	1,123,330	673,721,197	8,650,402,923	87,489	6,327,415,283	5,121,942,240	1,387,711	18,139	-	-	-		(662,356)		743,494
2838	High Desert Parks & Recreation District	SLGRP	25,107	673,721,197	8,650,402,923	1,955	6,327,415,283	5,121,942,240	31,016	405	-	-	(4,851)		-	Y	26,570
2839	North Morrow Vector Control District	SLGRP	111,151	673,721,197	8,650,402,923	8,657	6,327,415,283	5,121,942,240	137,311	1,795	-	-	(21,474)		-	Y	117,632
2840	Cannon Beach Rural Fire Protection District	SLGRP	119,765	673,721,197	8,650,402,923	9,328	6,327,415,283	5,121,942,240	147,952	1,934	-	-	(23,138)		(651)		126,097
2841	Jefferson County Soil & Water Conservation District	Indep	111,298	673,721,197	8,650,402,923	8,668	21,365	111,298	21,365	1,797	-	-	-		-		23,162
2842	Tualatin Valley Water District	SLGRP	9,023,965	673,721,197	8,650,402,923	702,815	6,327,415,283	5,121,942,240	11,147,797	145,711	(1,298,561)	-	-		(3,215,750)		6,779,197
2843	Yachats Rural Fire Protection District	SLGRP	161,619	673,721,197	8,650,402,923	12,587	6,327,415,283	5,121,942,240	199,657	2,610	-	-	-		(55,766)		146,501
2844	Crook County Rural Fire Protection District 1	SLGRP	1,258,195	673,721,197	8,650,402,923	97,992	6,327,415,283	5,121,942,240	1,554,317	20,316	-	-	(243,077)		(47,629)		1,283,927
2845	Sunrise Water Authority	Indep	1,068,798	673,721,197	8,650,402,923	83,241	1,113,454	1,068,798	1,113,454	17,258	-	-	-		-		1,130,712
2846	Jefferson County Library District	SLGRP	189,394	673,721,197	8,650,402,923	14,751	6,327,415,283	5,121,942,240	233,969	3,058	-	-	-		(12,510)		224,517
2847	Sweet Home Fire and Ambulance District	SLGRP	786,460	673,721,197	8,650,402,923	61,252	6,327,415,283	5,121,942,240	971,557	12,699	-	-	(151,940)		(89,072)		743,244
2848	Lane Transit District	Indep	-	673,721,197	8,650,402,923	-	(4,266)	-	(4,266)	-	-	-	-		-		(4,266)
2849	Lebanon Aquatic District	SLGRP	185,238	673,721,197	8,650,402,923	14,427	6,327,415,283	5,121,942,240	228,835	2,991	-	-	-		(42,418)		189,408
2850	Lake County 4-H & Extension Service	SLGRP	57,070	673,721,197	8,650,402,923	4,445	6,327,415,283	5,121,942,240	70,502	922	-	-	-		(39,557)		31,867
2851	East Umatilla County Rural Fire Protection District	SLGRP	64,639	673,721,197	8,650,402,923	5,034	6,327,415,283	5,121,942,240	79,852	1,044	-	-	(12,488)		(26,738)		41,670
2852	Ochoco Irrigation District	SLGRP	390,245	673,721,197	8,650,402,923	30,394	6,327,415,283	5,121,942,240	482,091	6,301	-	-	(75,393)		(254,916)		158,083
2853	Mill City Rural Fire Protection District	SLGRP	52,216	673,721,197	8,650,402,923	4,067	6,327,415,283	5,121,942,240	64,505	843	-	-	-		(56,143)		9,205
2854	Sunset Empire Transportation District	Indep	-	673,721,197	8,650,402,923	-	(4,157)	-	(4,157)	-	-	-	-		-		(4,157)
2855	Harney Hospital	SLGRP	7,657,953	673,721,197	8,650,402,923	596,426	6,327,415,283	5,121,942,240	9,460,288	123,654	-	-	-		(3,970,213)		5,613,729
2856	Mid-Columbia Council Of Governments	Indep	-	673,721,197	8,650,402,923	-	33,676	-	33,676	-	-	-	-		-		33,676
2857	Sunriver Service District	SLGRP	1,937,031	673,721,197	8,650,402,923	150,862	6,327,415,283	5,121,942,240	2,392,920	31,278	-	-	-		(1,523,502)		900,696
2858	Nesika Beach-Ophir Water District	SLGRP	75,438	673,721,197	8,650,402,923	5,875	6,327,415,283	5,121,942,240	93,193	1,218	-	-	-		(33,614)		60,797
2859	South Lane County Fire and Rescue	Indep	1,700,151	673,721,197	8,650,402,923	132,413	2,130,024	1,700,151	2,130,024	27,453	-	-	-		-		2,157,477
2860	Coos County Airport District	SLGRP	641,455	673,721,197	8,650,402,923	49,959	6,327,415,283	5,121,942,240	792,424	10,358	-	-	-		(399,953)		402,829
2861	Mt Angel Fire District	Indep	30,273	673,721,197	8,650,402,923	2,358	(6,031)	30,273	(6,031)	489	-	-	-		-		(5,542)
2864	Tri-City Water and Sanitary Authority	SLGRP	355,064	673,721,197	8,650,402,923	27,654	6,327,415,283	5,121,942,240	438,630	5,733	-	-	(68,596)		(77,691)		298,076
2865	Tri-County Cooperative Weed Management Area	Indep	91,490	673,721,197	8,650,402,923	7,126	1,440	91,490	1,440	1,477	-	-	-		-		2,917
2866	Jefferson Behavioral Health	Indep	-	673,721,197	8,650,402,923	-	7,536	-	7,536	-	-	-	-		-		7,536
2867	West Multnomah Soil And Water Conservation District	SLGRP	485,297	673,721,197	8,650,402,923	37,796	6,327,415,283	5,121,942,240	599,514	7,836	-	-	-		-		607,350
2869	Nehalem Bay Fire & Rescue	SLGRP	115,888	673,721,197	8,650,402,923	9,026	6,327,415,283	5,121,942,240	143,163	1,871	-	-	-		-		145,034

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2870	Clackamas River Water Providers	Indep	147,680	673,721,197	8,650,402,923	11,502	11,857	147,680	11,857	2,385	-	-	-		-		14,242
2872	Emergency Communications of Southern Oregon	Indep	-	673,721,197	8,650,402,923	-	6,295	-	6,295	-	-	-	-		-		6,295
2873	Mosier Fire District	Indep	38,765	673,721,197	8,650,402,923	3,019	517	38,765	517	626	-	-	-		-		1,143
2874	Umatilla-Morrow Radio and Data District	Indep	128,162	673,721,197	8,650,402,923	9,982	(12,508)	128,162	(12,508)	2,069	-	-	-		-		(10,439)
2876	Oregon Municipal Electric Utilities Association	Indep	99,464	673,721,197	8,650,402,923	7,747	(3,186)	99,464	(3,186)	1,606	-	-	-		-		(1,580)
2877	Mid-Columbia Fire And Rescue V1-801	Indep	1,870,603	673,721,197	8,650,402,923	145,689	9,745	1,870,603	9,745	30,205	-	-	-		-		39,950
2878	Yamhill Fire Protection District	Indep	74,622	673,721,197	8,650,402,923	5,812	(1)	74,622	(1)	1,205	-	-	-		-		1,204
2879	LaGrande Rural Fire Protection District	Indep	-	-	-	-	-	-	-	-	-	-	-		-		-
2880	Oregon Health & Science University	SLGRP	362,802,933	673,721,197	8,650,402,923	28,256,259	6,327,415,283	5,121,942,240	448,190,299	5,858,233	(7,821,383)	(7,500,000)	-		(231,312,343)		207,414,806
2881	Lake Chinook Fire and Rescue District	Indep	-	-	-	-	-	-	-	-	-	-	-		-		-
2883	Lane Fire Authority	SLGRP	2,152,834	673,721,197	8,650,402,923	167,670	6,327,415,283	5,121,942,240	2,659,514	34,762	-	-	-		(623,403)		2,070,873
2884	North Central Public Health District	SLGRP	-	-	-	-	-	-	-	-	-	-	-		-		-
2885	Siletz Rural Fire Protection District	Indep	-	-	-	-	-	-	-	-	-	-	-		-		-
2900	Clatsop Community College	SLGRP	5,548,971	673,721,197	8,650,402,923	432,172	6,327,415,283	5,121,942,240	6,854,947	89,600	(6,545,528)	-	-	Y	-		399,019
2901	Blue Mountain Community College	SLGRP	9,702,584	673,721,197	8,650,402,923	755,668	6,327,415,283	5,121,942,240	11,986,132	156,669	(9,609,631)	-	-	Y	-		2,533,170
2902	Treasure Valley Community College	SLGRP	9,753,513	673,721,197	8,650,402,923	759,635	6,327,415,283	5,121,942,240	12,049,048	157,491	(12,421,403)	-	-	Y	-		(214,864)
2903	Umpqua Community College	SLGRP	11,873,180	673,721,197	8,650,402,923	924,721	6,327,415,283	5,121,942,240	14,667,588	191,718	(10,498,870)	-	-	Y	-		4,360,436
2904	Lane Community College	SLGRP	52,065,390	673,721,197	8,650,402,923	4,055,020	6,327,415,283	5,121,942,240	64,319,223	840,708	(59,154,138)	-	-	Y	-		6,005,793
2905	Mt Hood Community College	SLGRP	37,210,655	673,721,197	8,650,402,923	2,898,085	6,327,415,283	5,121,942,240	45,968,357	600,846	(59,391,128)	-	-	Y	-		(12,821,925)
2906	Klamath Community College	SLGRP	4,656,675	673,721,197	8,650,402,923	362,677	6,327,415,283	5,121,942,240	5,752,645	75,192	(397,960)	-	-	Y	-		5,429,877
2908	Clackamas Community College	SLGRP	24,651,662	673,721,197	8,650,402,923	1,919,951	6,327,415,283	5,121,942,240	30,453,546	398,054	(26,736,438)	-	-	Y	-		4,115,162
2910	Linn-Benton Community College	SLGRP	25,137,281	673,721,197	8,650,402,923	1,957,772	6,327,415,283	5,121,942,240	31,053,458	405,895	(26,723,734)	-	-	Y	-		4,735,619
2918	Portland Community College	SLGRP	124,631,427	673,721,197	8,650,402,923	9,706,696	6,327,415,283	5,121,942,240	153,964,016	2,012,442	(120,871,544)	-	-	Y	-		35,104,914
2919	Chemeketa Community College	SLGRP	43,717,964	673,721,197	8,650,402,923	3,404,896	6,327,415,283	5,121,942,240	54,007,191	705,920	(53,358,234)	-	-	Y	-		1,354,877
2922	Rogue Community College	SLGRP	18,999,927	673,721,197	8,650,402,923	1,479,775	6,327,415,283	5,121,942,240	23,471,649	306,795	(18,229,883)	-	-	Y	-		5,548,561
2995	Oregon Coast Community College	SLGRP	2,195,288	673,721,197	8,650,402,923	170,976	6,327,415,283	5,121,942,240	2,711,959	35,448	(1,968,076)	-	-	Y	-		779,331
2996	Columbia Gorge Community College	SLGRP	5,205,443	673,721,197	8,650,402,923	405,417	6,327,415,283	5,121,942,240	6,430,568	84,053	(3,541,270)	-	-	Y	-		2,973,351
2997	Tillamook Bay Community College	SLGRP	1,345,303	673,721,197	8,650,402,923	104,777	6,327,415,283	5,121,942,240	1,661,926	21,723	(1,462,873)	-	-	Y	-		220,776
2998	Southwestern Community College	SLGRP	10,387,949	673,721,197	8,650,402,923	809,047	6,327,415,283	5,121,942,240	12,832,801	167,736	(12,209,955)	-	-	Y	-		790,582
2999	Central Oregon Community College	SLGRP	21,686,352	673,721,197	8,650,402,923	1,689,003	6,327,415,283	5,121,942,240	26,790,336	350,173	(12,096,603)	-	-	Y	-		15,043,906
3003	Baker School District 5J	Schools	7,939,643	673,721,197	8,650,402,923	618,365	5,226,875,210	2,723,515,387	15,237,484	128,203	(10,312,991)	-	-		-		5,052,696
3008	Huntington School District 16J	Schools	493,743	673,721,197	8,650,402,923	38,454	5,226,875,210	2,723,515,387	947,574	7,973	-	-	-		-		955,547
3016	Burnt River High School	Schools	349,977	673,721,197	8,650,402,923	27,257	5,226,875,210	2,723,515,387	671,664	5,651	-	-	-		-		677,315
3027	Pine-Eagle School District 61	Schools	929,016	673,721,197	8,650,402,923	72,355	5,226,875,210	2,723,515,387	1,782,935	15,001	-	-	-		-		1,797,936
3037	Alsea School	Schools	913,994	673,721,197	8,650,402,923	71,185	5,226,875,210	2,723,515,387	1,754,105	14,758	-	-	-		-		1,768,863
3039	Corvallis School District 509J	Schools	28,437,440	673,721,197	8,650,402,923	2,214,799	5,226,875,210	2,723,515,387	54,576,137	459,184	(39,861,515)	-	-		-		15,173,806
3043	Philomath School District 17J	Schools	5,836,465	673,721,197	8,650,402,923	454,563	5,226,875,210	2,723,515,387	11,201,139	94,242	(7,214,193)	-	-		-		4,081,188
3049	Monroe Elementary School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3075	West Linn School District	Schools	37,632,880	673,721,197	8,650,402,923	2,930,970	5,226,875,210	2,723,515,387	72,223,703	607,664	(38,699,808)	-	-		-		34,131,559
3083	Welches Elementary School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3094	Damascus-Union School District 26	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3102	Molalla Elementary School 35	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3109	Boring School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3116	Colton School District 53	Schools	2,970,845	673,721,197	8,650,402,923	231,379	5,226,875,210	2,723,515,387	5,701,542	47,971	-	-	-		-		5,749,513
3122	Oregon City School District 62	Schools	36,136,208	673,721,197	8,650,402,923	2,814,404	5,226,875,210	2,723,515,387	69,351,343	583,497	(42,558,632)	-	-		-		27,376,208
3138	Canby Elementary School District 86	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3160	Gladstone School District 115	Schools	7,811,885	673,721,197	8,650,402,923	608,415	5,226,875,210	2,723,515,387	14,992,296	126,140	(22,238,977)	-	-		-		(7,120,541)
3174	Canby Union High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3175	Sandy Union High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3176	Molalla Union High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3179	Clatsop County School District 1C	Schools	8,482,627	673,721,197	8,650,402,923	660,654	5,226,875,210	2,723,515,387	16,279,560	136,970	(23,218,482)	-	-		-		(6,801,952)
3186	Jewell School District 8	Schools	1,650,217	673,721,197	8,650,402,923	128,524	5,226,875,210	2,723,515,387	3,167,039	26,646	-	-	-		-		3,193,685
3187	Seaside Schools	Schools	7,937,389	673,721,197	8,650,402,923	618,189	5,226,875,210	2,723,515,387	15,233,159	128,166	(8,975,614)	-	-		-		6,385,711
3195	Warrenton-Hammond School District	Schools	4,318,316	673,721,197	8,650,402,923	336,324	5,226,875,210	2,723,515,387	8,287,561	69,728	(4,062,058)	-	-		-		4,295,231
3230	Vernonia School District	Schools	2,659,011	673,721,197	8,650,402,923	207,092	5,226,875,210	2,723,515,387	5,103,081	42,935	-	-	-		-		5,146,016
3241	Coquille School District 8	Schools	3,983,338	673,721,197	8,650,402,923	310,235	5,226,875,210	2,723,515,387	7,644,683	64,320	-	-	-		-		7,709,003
3242	Coos Bay School District 9	Schools	11,853,940	673,721,197	8,650,402,923	923,223	5,226,875,210	2,723,515,387	22,749,666	191,407	(8,918,247)	-	-		-		14,022,826

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3245	North Bend Public Schools	Schools	8,865,033	673,721,197	8,650,402,923	690,437	5,226,875,210	2,723,515,387	17,013,460	143,145	(9,955,917)	-	-		-		7,200,688
3252	Powers School District	Schools	753,834	673,721,197	8,650,402,923	58,711	5,226,875,210	2,723,515,387	1,446,732	12,172	-	-	-		-		1,458,904
3257	Myrtle Point School District 41	Schools	3,202,313	673,721,197	8,650,402,923	249,406	5,226,875,210	2,723,515,387	6,145,767	51,708	-	-	-		-		6,197,475
3264	Bandon School District	Schools	3,264,928	673,721,197	8,650,402,923	254,283	5,226,875,210	2,723,515,387	6,265,935	52,719	-	-	-		-		6,318,654
3274	Crook County School District	Schools	13,446,026	673,721,197	8,650,402,923	1,047,220	5,226,875,210	2,723,515,387	25,805,142	217,115	(29,863,022)	-	-		-		(3,840,765)
3275	Port Orford-Langlois School District 2Cj	Schools	1,209,543	673,721,197	8,650,402,923	94,203	5,226,875,210	2,723,515,387	2,321,313	19,531	-	-	-		-		2,340,844
3277	Curry County School District 3C	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3281	Ophir School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3282	Pistol River School District 16	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3283	Brookings-Harbor School District 17C	Schools	6,627,476	673,721,197	8,650,402,923	516,169	5,226,875,210	2,723,515,387	12,719,219	107,015	(12,549,501)	-	-		-		276,733
3288	Central Curry School District 1	Schools	1,993,454	673,721,197	8,650,402,923	155,257	5,226,875,210	2,723,515,387	3,825,767	32,189	-	-	-		-		3,857,956
3291	Bend-La Pine Public Schools	Schools	74,610,712	673,721,197	8,650,402,923	5,810,922	5,226,875,210	2,723,515,387	143,190,262	1,204,750	(79,542,008)	-	-		-		64,853,004
3296	Sisters School District	Schools	5,310,878	673,721,197	8,650,402,923	413,628	5,226,875,210	2,723,515,387	10,192,451	85,756	(10,313,968)	-	-		-		(35,761)
3307	Oakland School District	Schools	2,427,648	673,721,197	8,650,402,923	189,073	5,226,875,210	2,723,515,387	4,659,057	39,200	-	-	-		-		4,698,257
3310	Roseburg Public Schools	Schools	24,751,731	673,721,197	8,650,402,923	1,927,744	5,226,875,210	2,723,515,387	47,502,654	399,670	(39,070,326)	-	-		-		8,831,998
3316	Glide School District 12	Schools	3,107,867	673,721,197	8,650,402,923	242,051	5,226,875,210	2,723,515,387	5,964,509	50,183	(3,871,692)	-	-		-		2,143,000
3318	Days Creek School District 15	Schools	1,057,944	673,721,197	8,650,402,923	82,396	5,226,875,210	2,723,515,387	2,030,369	17,083	-	-	-		-		2,047,452
3319	South Umpqua School District	Schools	6,123,256	673,721,197	8,650,402,923	476,899	5,226,875,210	2,723,515,387	11,751,538	98,873	(17,747,928)	-	-		-		(5,897,517)
3320	Camas Valley School District 21	Schools	848,964	673,721,197	8,650,402,923	66,120	5,226,875,210	2,723,515,387	1,629,302	13,708	-	-	-		-		1,643,010
3321	North Douglas School District 22	Schools	1,577,820	673,721,197	8,650,402,923	122,886	5,226,875,210	2,723,515,387	3,028,097	25,477	-	-	-		-		3,053,574
3324	Yoncalla School District 32	Schools	1,215,668	673,721,197	8,650,402,923	94,680	5,226,875,210	2,723,515,387	2,333,067	19,630	-	-	-		-		2,352,697
3325	Elkton School District 34	Schools	982,614	673,721,197	8,650,402,923	76,529	5,226,875,210	2,723,515,387	1,885,798	15,866	-	-	-		-		1,901,664
3331	Umpqua School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3335	Riddle School District	Schools	1,635,967	673,721,197	8,650,402,923	127,414	5,226,875,210	2,723,515,387	3,139,690	26,416	-	-	-		-		3,166,106
3338	Glendale 77	Schools	1,536,748	673,721,197	8,650,402,923	119,687	5,226,875,210	2,723,515,387	2,949,273	24,814	-	-	-		-		2,974,087
3349	Winston-Dillard Schools	Schools	5,214,394	673,721,197	8,650,402,923	406,114	5,226,875,210	2,723,515,387	10,007,282	84,198	(17,233,896)	-	-		-		(7,142,416)
3353	Sutherlin School District 130	Schools	6,357,455	673,721,197	8,650,402,923	495,139	5,226,875,210	2,723,515,387	12,201,005	102,655	(13,541,963)	-	-		-		(1,238,303)
3361	Arlington Public Schools	Schools	1,024,927	673,721,197	8,650,402,923	79,825	5,226,875,210	2,723,515,387	1,967,004	16,550	-	-	-		-		1,983,554
3364	Condon Admin School District 25J	Schools	783,999	673,721,197	8,650,402,923	61,060	5,226,875,210	2,723,515,387	1,504,623	12,659	-	-	-		-		1,517,282
3370	Prairie City School District 4	Schools	783,843	673,721,197	8,650,402,923	61,048	5,226,875,210	2,723,515,387	1,504,324	12,657	-	-	-		-		1,516,981
3372	Monument School District 8	Schools	495,203	673,721,197	8,650,402,923	38,568	5,226,875,210	2,723,515,387	950,376	7,996	-	-	-		-		958,372
3375	Dayville School District 16J	Schools	448,793	673,721,197	8,650,402,923	34,953	5,226,875,210	2,723,515,387	861,308	7,247	-	-	-		-		868,555
3376	Long Creek Schools	Schools	296,601	673,721,197	8,650,402,923	23,100	5,226,875,210	2,723,515,387	569,226	4,789	-	-	-		-		574,015
3392	Burns-Slater School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3394	Crane Elementary School	Schools	156,774	673,721,197	8,650,402,923	12,210	5,226,875,210	2,723,515,387	300,875	2,531	-	-	-		-		303,406
3395	Pine Creek School	Schools	30,058	673,721,197	8,650,402,923	2,341	5,226,875,210	2,723,515,387	57,686	485	-	-	-		-		58,171
3396	Diamond School District 7	Schools	146,785	673,721,197	8,650,402,923	11,432	5,226,875,210	2,723,515,387	281,705	2,370	-	-	-		-		284,075
3397	Suntex School District	Schools	91,058	673,721,197	8,650,402,923	7,092	5,226,875,210	2,723,515,387	174,755	1,470	-	-	-		-		176,225
3398	Drewsey School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3399	Frenchglen School District	Schools	120,140	673,721,197	8,650,402,923	9,357	5,226,875,210	2,723,515,387	230,568	1,940	-	-	-		-		232,508
3405	Fields-Trout Creek 33	Schools	128,820	673,721,197	8,650,402,923	10,033	5,226,875,210	2,723,515,387	247,227	2,080	-	-	-		-		249,307
3407	Crane Union High School	Schools	701,761	673,721,197	8,650,402,923	54,655	5,226,875,210	2,723,515,387	1,346,795	11,331	-	-	-		-		1,358,126
3408	Burns Union High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3409	Hood River County School District	Schools	22,098,920	673,721,197	8,650,402,923	1,721,135	5,226,875,210	2,723,515,387	42,411,472	356,835	(26,202,395)	-	-		-		16,565,912
3414	City of Phoenix School District	Schools	10,552,473	673,721,197	8,650,402,923	821,861	5,226,875,210	2,723,515,387	20,251,936	170,392	(13,853,368)	-	-		-		6,568,960
3415	Ashland Public Schools	Schools	12,970,050	673,721,197	8,650,402,923	1,010,149	5,226,875,210	2,723,515,387	24,891,665	209,429	-	-	-		-		25,101,094
3416	Central Point School District 6	Schools	17,920,917	673,721,197	8,650,402,923	1,395,739	5,226,875,210	2,723,515,387	34,393,195	289,372	-	-	-		-		34,682,567
3417	Eagle Point School District 9	Schools	15,322,702	673,721,197	8,650,402,923	1,193,381	5,226,875,210	2,723,515,387	29,406,792	247,418	-	-	-		-		29,654,210
3424	Rogue River School District	Schools	3,240,657	673,721,197	8,650,402,923	252,393	5,226,875,210	2,723,515,387	6,219,355	52,327	-	-	-		-		6,271,682
3432	Prospect School District	Schools	1,147,824	673,721,197	8,650,402,923	89,396	5,226,875,210	2,723,515,387	2,202,864	18,534	-	-	-		-		2,221,398
3439	Butte Falls School District	Schools	983,430	673,721,197	8,650,402,923	76,593	5,226,875,210	2,723,515,387	1,887,364	15,880	-	-	-		-		1,903,244
3440	Pinehurst School	Schools	167,555	673,721,197	8,650,402,923	13,050	5,226,875,210	2,723,515,387	321,566	2,706	-	-	-		-		324,272
3445	Culver School District 4	Schools	2,834,832	673,721,197	8,650,402,923	220,786	5,226,875,210	2,723,515,387	5,440,510	45,774	-	-	-		-		5,486,284
3446	Ashwood School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3447	Madras School District	Schools	16,074,876	673,721,197	8,650,402,923	1,251,963	5,226,875,210	2,723,515,387	30,850,338	259,563	(14,340,693)	-	-		-		16,769,208
3451	Black Butte School District	Schools	171,620	673,721,197	8,650,402,923	13,366	5,226,875,210	2,723,515,387	329,367	2,771	-	-	-		-		332,138
3453	Josephine County School District Cu	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3454	Grants Pass School District	Schools	28,387,869	673,721,197	8,650,402,923	2,210,939	5,226,875,210	2,723,515,387	54,481,003	458,383	-	-	-		-		54,939,386

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3455	Klamath Falls School District 1	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3456	Klamath County School District	Schools	28,097,103	673,721,197	8,650,402,923	2,188,293	5,226,875,210	2,723,515,387	53,922,975	453,688	-	-	-		-		54,376,663
3457	Klamath Falls City Schools	Schools	15,122,881	673,721,197	8,650,402,923	1,177,819	5,226,875,210	2,723,515,387	29,023,303	244,191	-	-	-		-		29,267,494
3460	Union School District 5	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3461	Lake County School District 7	Schools	3,516,651	673,721,197	8,650,402,923	273,888	5,226,875,210	2,723,515,387	6,749,033	56,784	-	-	-		-		6,805,817
3462	Paisley School District	Schools	647,201	673,721,197	8,650,402,923	50,406	5,226,875,210	2,723,515,387	1,242,085	10,450	-	-	-		-		1,252,535
3463	North Lake School District 14	Schools	1,342,677	673,721,197	8,650,402,923	104,572	5,226,875,210	2,723,515,387	2,576,819	21,680	-	-	-		-		2,598,499
3464	Plush School District	Schools	87,074	673,721,197	8,650,402,923	6,782	5,226,875,210	2,723,515,387	167,109	1,406	-	-	-		-		168,515
3465	Adel School District 21	Schools	79,893	673,721,197	8,650,402,923	6,222	5,226,875,210	2,723,515,387	153,328	1,290	-	-	-		-		154,618
3470	Pleasant Hill School District	Schools	3,697,042	673,721,197	8,650,402,923	287,938	5,226,875,210	2,723,515,387	7,095,233	59,697	-	-	-		-		7,154,930
3473	Eugene School District 4J	Schools	78,553,378	673,721,197	8,650,402,923	6,117,990	5,226,875,210	2,723,515,387	150,756,888	1,268,413	(50,264,555)	-	-		-		101,760,746
3487	Springfield School District 19	Schools	48,111,306	673,721,197	8,650,402,923	3,747,063	5,226,875,210	2,723,515,387	92,333,531	776,860	(56,284,527)	-	-		-		36,825,864
3494	Fern Ridge School District	Schools	5,412,593	673,721,197	8,650,402,923	421,550	5,226,875,210	2,723,515,387	10,387,659	87,398	(8,139,327)	-	-		-		2,335,730
3498	Mapleton School District	Schools	1,332,440	673,721,197	8,650,402,923	103,775	5,226,875,210	2,723,515,387	2,557,172	21,515	-	-	-		-		2,578,687
3502	Creswell School District 40	Schools	5,585,711	673,721,197	8,650,402,923	435,033	5,226,875,210	2,723,515,387	10,719,901	90,193	(2,987,741)	-	-		-		7,822,353
3506	South Lane School District	Schools	14,578,729	673,721,197	8,650,402,923	1,135,438	5,226,875,210	2,723,515,387	27,978,985	235,405	(28,029,679)	-	-		-		184,711
3510	Bethel School District	Schools	21,313,367	673,721,197	8,650,402,923	1,659,954	5,226,875,210	2,723,515,387	40,903,866	344,150	-	-	-		-		41,248,016
3517	Crow-Applegate-Lorane District 66	Schools	1,534,925	673,721,197	8,650,402,923	119,545	5,226,875,210	2,723,515,387	2,945,774	24,785	-	-	-		-		2,970,559
3519	McKenzie School District	Schools	1,499,332	673,721,197	8,650,402,923	116,773	5,226,875,210	2,723,515,387	2,877,465	24,210	-	-	-		-		2,901,675
3520	Junction City School District 69	Schools	7,356,846	673,721,197	8,650,402,923	572,975	5,226,875,210	2,723,515,387	14,119,001	118,792	-	-	-		-		14,237,793
3522	Lowell School District	Schools	1,404,570	673,721,197	8,650,402,923	109,392	5,226,875,210	2,723,515,387	2,695,601	22,680	-	-	-		-		2,718,281
3524	Oakridge School District	Schools	2,360,110	673,721,197	8,650,402,923	183,813	5,226,875,210	2,723,515,387	4,529,440	38,109	-	-	-		-		4,567,549
3527	Marcola School District 79	Schools	966,690	673,721,197	8,650,402,923	75,289	5,226,875,210	2,723,515,387	1,855,238	15,609	-	-	-		-		1,870,847
3533	Triangle Lake Schools	Schools	1,423,147	673,721,197	8,650,402,923	110,839	5,226,875,210	2,723,515,387	2,731,254	22,980	-	-	-		-		2,754,234
3537	Siuslaw School District 97J	Schools	6,406,350	673,721,197	8,650,402,923	498,947	5,226,875,210	2,723,515,387	12,294,842	103,444	(9,629,526)	-	-		-		2,768,760
3579	Lincoln County School District	Schools	18,389,592	673,721,197	8,650,402,923	1,432,241	5,226,875,210	2,723,515,387	35,292,660	296,939	(72,694,614)	-	-		-		(37,105,015)
3582	Linn County School District 5	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3613	Harris School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3615	Central Linn School District 552C	Schools	3,231,928	673,721,197	8,650,402,923	251,713	5,226,875,210	2,723,515,387	6,202,603	52,186	-	-	-		-		6,254,789
3618	Sweet Home School District 55	Schools	9,366,579	673,721,197	8,650,402,923	729,499	5,226,875,210	2,723,515,387	17,976,010	151,244	(22,168,355)	-	-		-		(4,041,101)
3626	Wyatt School District 63Cj	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3647	Scio School District 95C	Schools	3,188,673	673,721,197	8,650,402,923	248,344	5,226,875,210	2,723,515,387	6,119,589	51,488	-	-	-		-		6,171,077
3665	Santiam Canyon School District	Schools	2,091,156	673,721,197	8,650,402,923	162,866	5,226,875,210	2,723,515,387	4,013,273	33,766	(4,828,440)	-	-		-		(781,401)
3676	Harrisburg High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3684	Ontario School District 8C	Schools	11,793,404	673,721,197	8,650,402,923	918,508	5,226,875,210	2,723,515,387	22,633,487	190,430	(11,666,782)	-	-		-		11,157,135
3687	Juntura Grade School	Schools	68,639	673,721,197	8,650,402,923	5,346	5,226,875,210	2,723,515,387	131,730	1,108	-	-	-		-		132,838
3689	Vale School District 15	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3694	Nyssa School District 26	Schools	5,742,244	673,721,197	8,650,402,923	447,224	5,226,875,210	2,723,515,387	11,020,313	92,721	-	-	-		-		11,113,034
3696	Annex Elementary School	Schools	286,165	673,721,197	8,650,402,923	22,287	5,226,875,210	2,723,515,387	549,198	4,621	-	-	-		-		553,819
3707	Adrian School District 61	Schools	1,249,372	673,721,197	8,650,402,923	97,305	5,226,875,210	2,723,515,387	2,397,751	20,174	-	-	-		-		2,417,925
3709	Harper School District 66	Schools	670,754	673,721,197	8,650,402,923	52,240	5,226,875,210	2,723,515,387	1,287,288	10,831	-	-	-		-		1,298,119
3712	W W Jones School	Schools	98,238	673,721,197	8,650,402,923	7,651	5,226,875,210	2,723,515,387	188,535	1,586	-	-	-		-		190,121
3715	Vale High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3720	Silverton RFD	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3727	Aumsville Elementary	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3729	Jefferson School District 14Cj	Schools	4,338,589	673,721,197	8,650,402,923	337,903	5,226,875,210	2,723,515,387	8,326,468	70,056	(8,312,911)	-	-		-		83,613
3730	North Marion School District 15	Schools	8,437,757	673,721,197	8,650,402,923	657,160	5,226,875,210	2,723,515,387	16,193,447	136,246	(13,293,133)	-	-		-		3,036,560
3732	Marion Elementary School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3735	Salem-Keizer Public Schools	Schools	196,687,243	673,721,197	8,650,402,923	15,318,635	5,226,875,210	2,723,515,387	377,475,258	3,175,938	(209,786,644)	(49,780,852)	-		-		121,083,700
3750	St Paul School District	Schools	1,628,011	673,721,197	8,650,402,923	126,795	5,226,875,210	2,723,515,387	3,124,422	26,288	-	-	-		-		3,150,710
3759	Eldriedge Elementary	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3760	West Stayton School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3761	Bethany Elementary	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3769	Scotts Mills School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3771	Gervais Elementary School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3772	Stayton School District 77J	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3780	Mt Angel School District 91	Schools	3,220,635	673,721,197	8,650,402,923	250,833	5,226,875,210	2,723,515,387	6,180,930	52,004	-	-	-		-		6,232,934

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3781	Silver Crest School District 93	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3786	Woodburn School District	Schools	26,458,869	673,721,197	8,650,402,923	2,060,702	5,226,875,210	2,723,515,387	50,778,933	427,235	-	-	-		-		51,206,168
3794	Detroit School District 123J	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3804	Monitor School District 142J	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3806	Cloverdale School District 144	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3809	Morrow County Schools	Schools	9,315,526	673,721,197	8,650,402,923	725,523	5,226,875,210	2,723,515,387	17,878,031	150,419	(8,962,128)	-	-		-		9,066,322
3818	Portland Public Schools	Schools	248,356,156	673,721,197	8,650,402,923	19,342,776	5,226,875,210	2,723,515,387	476,636,424	4,010,244	(656,519,837)	-	-		-		(175,873,169)
3820	Parkrose School District	Schools	15,841,118	673,721,197	8,650,402,923	1,233,757	5,226,875,210	2,723,515,387	30,401,718	255,789	-	-	-		-		30,657,507
3821	Gresham Grade School District 4	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3823	Orient School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3824	Reynolds School District	Schools	57,091,380	673,721,197	8,650,402,923	4,446,460	5,226,875,210	2,723,515,387	109,567,774	921,863	(96,675,723)	-	-		-		13,813,914
3842	Corbett School District 39	Schools	3,632,282	673,721,197	8,650,402,923	282,894	5,226,875,210	2,723,515,387	6,970,948	58,651	-	-	-		-		7,029,599
3843	David Douglas School Dist	Schools	61,119,958	673,721,197	8,650,402,923	4,760,219	5,226,875,210	2,723,515,387	117,299,280	986,913	(25,248,774)	-	-		-		93,037,419
3847	Riverdale School	Schools	3,447,385	673,721,197	8,650,402,923	268,493	5,226,875,210	2,723,515,387	6,616,100	55,665	(4,969,124)	-	-		-		1,702,641
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3850	Dallas School Dist	Schools	12,388,721	673,721,197	8,650,402,923	964,873	5,226,875,210	2,723,515,387	23,775,999	200,043	-	-	-		-		23,976,042
3859	Central School District 13J	Schools	13,401,561	673,721,197	8,650,402,923	1,043,757	5,226,875,210	2,723,515,387	25,719,806	216,397	(24,163,005)	-	-		-		1,773,198
3865	Perrydale School District 21	Schools	1,359,602	673,721,197	8,650,402,923	105,890	5,226,875,210	2,723,515,387	2,609,300	21,954	-	-	-		-		2,631,254
3887	Falls City School District	Schools	897,666	673,721,197	8,650,402,923	69,913	5,226,875,210	2,723,515,387	1,722,769	14,495	(2,294,820)	-	-		-		(557,556)
3894	Sherman County School District 9	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3902	Tillamook Public Schools	Schools	8,827,666	673,721,197	8,650,402,923	687,527	5,226,875,210	2,723,515,387	16,941,747	142,542	(21,404,230)	-	-		-		(4,319,941)
3920	Neah-Kah-Nie School District	Schools	5,255,607	673,721,197	8,650,402,923	409,324	5,226,875,210	2,723,515,387	10,086,377	84,863	-	-	-		-		10,171,240
3927	Echo School District	Schools	1,359,696	673,721,197	8,650,402,923	105,897	5,226,875,210	2,723,515,387	2,609,481	21,955	(1,878,834)	-	-		-		752,602
3928	Umatilla School District 6R	Schools	6,252,398	673,721,197	8,650,402,923	486,957	5,226,875,210	2,723,515,387	11,999,383	100,958	(4,509,146)	-	-		-		7,591,195
3929	Ferndale School District 10	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3931	Pendleton School District 16R	Schools	14,497,713	673,721,197	8,650,402,923	1,129,129	5,226,875,210	2,723,515,387	27,823,502	234,097	(33,083,287)	-	-		-		(5,025,688)
3935	Athena-Weston School District 29Rj	Schools	2,705,463	673,721,197	8,650,402,923	210,710	5,226,875,210	2,723,515,387	5,192,230	43,686	-	-	-		-		5,235,916
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3942	Stanfield School District	Schools	2,278,446	673,721,197	8,650,402,923	177,453	5,226,875,210	2,723,515,387	4,372,714	36,790	(4,271,050)	-	-		-		138,454
3944	Ukiah School	Schools	350,199	673,721,197	8,650,402,923	27,275	5,226,875,210	2,723,515,387	672,090	5,655	-	-	-		-		677,745
3957	Helix School District	Schools	749,075	673,721,197	8,650,402,923	58,340	5,226,875,210	2,723,515,387	1,437,598	12,095	-	-	-		-		1,449,693
3958	Pilot Rock School District 2R	Schools	1,681,696	673,721,197	8,650,402,923	130,976	5,226,875,210	2,723,515,387	3,227,452	27,155	(2,412,028)	-	-		-		842,579
3959	Mcloughlin Union High School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
3965	La Grande Public Schools	Schools	8,620,127	673,721,197	8,650,402,923	671,363	5,226,875,210	2,723,515,387	16,543,445	139,190	(11,821,689)	-	-		-		4,860,946
3966	Union County School District	Schools	1,406,302	673,721,197	8,650,402,923	109,527	5,226,875,210	2,723,515,387	2,698,925	22,708	(2,214,552)	-	-		-		507,081
3967	North Powder School District	Schools	1,169,391	673,721,197	8,650,402,923	91,076	5,226,875,210	2,723,515,387	2,244,254	18,882	-	-	-		-		2,263,136
3969	Imbler School District	Schools	1,418,573	673,721,197	8,650,402,923	110,483	5,226,875,210	2,723,515,387	2,722,476	22,906	-	-	-		-		2,745,382
3970	Cove School District	Schools	1,315,417	673,721,197	8,650,402,923	102,449	5,226,875,210	2,723,515,387	2,524,502	21,240	-	-	-		-		2,545,742
3973	Elgin School District 23	Schools	1,513,074	673,721,197	8,650,402,923	117,843	5,226,875,210	2,723,515,387	2,903,839	24,432	-	-	-		-		2,928,271
3986	Joseph School District 6	Schools	1,358,827	673,721,197	8,650,402,923	105,830	5,226,875,210	2,723,515,387	2,607,813	21,941	-	-	-		-		2,629,754
3990	Wallowa School	Schools	1,354,463	673,721,197	8,650,402,923	105,490	5,226,875,210	2,723,515,387	2,599,438	21,871	-	-	-		-		2,621,309
3993	Enterprise School District 21	Schools	1,750,167	673,721,197	8,650,402,923	136,309	5,226,875,210	2,723,515,387	3,358,859	28,260	-	-	-		-		3,387,119
4003	Troy School District 54	Schools	46,929	673,721,197	8,650,402,923	3,655	5,226,875,210	2,723,515,387	90,064	758	-	-	-		-		90,822
4008	Chenowith School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4012	Dufur Schools	Schools	1,402,547	673,721,197	8,650,402,923	109,235	5,226,875,210	2,723,515,387	2,691,719	22,647	-	-	-		-		2,714,366
4022	Maupin Grade School 84	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4025	West Union School District 1	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4034	Gaston Public Schools	Schools	2,220,645	673,721,197	8,650,402,923	172,951	5,226,875,210	2,723,515,387	4,261,784	35,857	(5,146,075)	-	-		-		(848,434)
4035	Banks School District	Schools	3,772,296	673,721,197	8,650,402,923	293,799	5,226,875,210	2,723,515,387	7,239,658	60,912	(2,445,317)	-	-		-		4,855,253
4047	Reedville School District 29	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4055	Groner School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4062	Beaverton School District	Schools	187,758,232	673,721,197	8,650,402,923	14,623,215	5,226,875,210	2,723,515,387	360,339,014	3,031,760	(168,018,164)	(78,670,639)	-		-		116,681,971
4080	North Plains School District 70	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4105	Hillsboro Union High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4109	Spray School District 1	Schools	400,787	673,721,197	8,650,402,923	31,215	5,226,875,210	2,723,515,387	769,176	6,472	-	-	-		-		775,648
4114	Fossil School District 21J	Schools	751,871	673,721,197	8,650,402,923	58,558	5,226,875,210	2,723,515,387	1,442,964	12,141	-	-	-		-		1,455,105
4128	Yamhill Grade School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4135	Newberg School District 29Jt	Schools	23,457,299	673,721,197	8,650,402,923	1,826,930	5,226,875,210	2,723,515,387	45,018,426	378,769	(41,893,720)	-	-		-		3,503,475
4142	McMinnville Schools	Schools	31,284,035	673,721,197	8,650,402,923	2,436,501	5,226,875,210	2,723,515,387	60,039,223	505,148	(30,300,623)	-	-		-		30,243,748
4144	Sheridan School District 48J	Schools	4,352,195	673,721,197	8,650,402,923	338,963	5,226,875,210	2,723,515,387	8,352,580	70,276	-	-	-		-		8,422,856
4166	Yamhill-Carlton School District 1	Schools	4,793,958	673,721,197	8,650,402,923	373,369	5,226,875,210	2,723,515,387	9,200,396	77,409	(12,632,749)	-	-		-		(3,354,944)
4185	Lebanon School District Uh-1	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4189	Wasco County High School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4203	Victor Point School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4218	Curry County Education Service District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4219	Grant County Education Service District	Schools	640,655	673,721,197	8,650,402,923	49,896	5,226,875,210	2,723,515,387	1,229,523	10,345	-	-	-		-		1,239,868
4220	Jefferson County Education Service District	Schools	861,445	673,721,197	8,650,402,923	67,092	5,226,875,210	2,723,515,387	1,653,255	13,910	-	-	-		-		1,667,165
4221	Marion Education Service District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4223	InterMountain Education Service District	Schools	9,223,464	673,721,197	8,650,402,923	718,353	5,226,875,210	2,723,515,387	17,701,349	148,933	(11,711,925)	-	-		-		6,138,357
4224	Wallowa County Region 18	Schools	958,388	673,721,197	8,650,402,923	74,642	5,226,875,210	2,723,515,387	1,839,305	15,475	-	-	-		-		1,854,780
4225	Washington County Education Service District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4226	North Central Education Service District	Schools	691,552	673,721,197	8,650,402,923	53,860	5,226,875,210	2,723,515,387	1,327,202	11,167	-	-	-		-		1,338,369
4227	Cascade School District Uh5	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4230	Mari-Linn School District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4232	South Coast Education Service District Region 7	Schools	4,115,918	673,721,197	8,650,402,923	320,561	5,226,875,210	2,723,515,387	7,899,125	66,460	-	-	-		-		7,965,585
4237	Douglas Education Service District	Schools	8,122,416	673,721,197	8,650,402,923	632,600	5,226,875,210	2,723,515,387	15,588,256	131,154	(4,548,577)	-	-		-		11,170,833
4238	Multnomah Education Service District	Schools	17,586,664	673,721,197	8,650,402,923	1,369,706	5,226,875,210	2,723,515,387	33,751,709	283,974	(31,580,079)	-	-		-		2,455,604
4251	Clatsop County Education Service District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4252	High Desert Education Service District	Schools	9,874,178	673,721,197	8,650,402,923	769,033	5,226,875,210	2,723,515,387	18,950,176	159,440	(10,869,489)	-	-		-		8,240,127
4254	Willamette Education Service District	Schools	13,505,417	673,721,197	8,650,402,923	1,051,845	5,226,875,210	2,723,515,387	25,919,123	218,074	(27,299,059)	-	-		-		(1,161,862)
4258	Hermiston School District 8R	Schools	20,919,054	673,721,197	8,650,402,923	1,629,243	5,226,875,210	2,723,515,387	40,147,115	337,783	(23,136,072)	-	-		-		17,348,826
4259	Clackamas Education Service District	Schools	14,724,195	673,721,197	8,650,402,923	1,146,768	5,226,875,210	2,723,515,387	28,258,159	237,754	(17,192,302)	-	-		-		11,303,611
4260	Greater Albany School District 8J	Schools	39,729,805	673,721,197	8,650,402,923	3,094,285	5,226,875,210	2,723,515,387	76,248,048	641,523	(41,015,478)	-	-		-		35,874,093
4268	Lake Oswego School District	Schools	31,644,448	673,721,197	8,650,402,923	2,464,571	5,226,875,210	2,723,515,387	60,730,915	510,968	(49,088,272)	-	-		-		12,153,611
4270	Silver Falls School District	Schools	16,024,355	673,721,197	8,650,402,923	1,248,028	5,226,875,210	2,723,515,387	30,753,380	258,748	(18,628,027)	-	-		-		12,384,101
4271	Malheur Education Service District Region 14	Schools	1,655,557	673,721,197	8,650,402,923	128,940	5,226,875,210	2,723,515,387	3,177,287	26,733	-	-	-		-		3,204,020
4272	Linn-Benton-Lincoln Education Service District	Schools	9,784,607	673,721,197	8,650,402,923	762,057	5,226,875,210	2,723,515,387	18,778,275	157,994	-	-	-		-		18,936,269
4273	Double O School District	Schools	34,348	673,721,197	8,650,402,923	2,675	5,226,875,210	2,723,515,387	65,919	555	-	-	-		-		66,474
4275	Tillamook County Education Service District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4276	Lane County Education Service District	Schools	6,532,305	673,721,197	8,650,402,923	508,757	5,226,875,210	2,723,515,387	12,536,571	105,478	(5,875,895)	-	-		-		6,766,154
4277	Mitchell School	Schools	540,816	673,721,197	8,650,402,923	42,120	5,226,875,210	2,723,515,387	1,037,915	8,733	-	-	-		-		1,046,648
4279	St Helens School District 502	Schools	13,334,622	673,721,197	8,650,402,923	1,038,543	5,226,875,210	2,723,515,387	25,591,339	215,316	(31,681,231)	-	-		-		(5,874,576)
4280	Northwest Regional Education Service District	Schools	24,661,941	673,721,197	8,650,402,923	1,920,751	5,226,875,210	2,723,515,387	47,330,332	398,220	-	-	-		-		47,728,552
4286	Southern Oregon Education Service District	Schools	11,211,931	673,721,197	8,650,402,923	873,221	5,226,875,210	2,723,515,387	21,517,545	181,041	-	-	-		-		21,698,586
4288	Medford School District 549C	Schools	50,950,277	673,721,197	8,650,402,923	3,968,171	5,226,875,210	2,723,515,387	97,781,985	822,702	(29,029,390)	-	-		-		69,575,297
4291	Dayton Public Schools	Schools	4,609,322	673,721,197	8,650,402,923	358,989	5,226,875,210	2,723,515,387	8,846,049	74,427	(8,811,057)	-	-		-		109,419
4293	Lake County Education Service District	Schools	436,465	673,721,197	8,650,402,923	33,993	5,226,875,210	2,723,515,387	837,648	7,048	-	-	-		-		844,696
4294	Harney Education Service District Region XVII	Schools	961,899	673,721,197	8,650,402,923	74,916	5,226,875,210	2,723,515,387	1,846,043	15,532	-	-	-		-		1,861,575
4295	Wasco County Education Service District	Schools	1,000,749	673,721,197	8,650,402,923	77,942	5,226,875,210	2,723,515,387	1,920,602	16,159	-	-	-		-		1,936,761
4297	Yamhill Education Service District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4305	Mount Hood Community College District	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4306	Amity School District	Schools	3,492,312	673,721,197	8,650,402,923	271,992	5,226,875,210	2,723,515,387	6,702,323	56,391	(8,620,212)	-	-		-		(1,861,498)
4307	Columbia School District 5J	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4309	Scappoose School District	Schools	8,811,262	673,721,197	8,650,402,923	686,249	5,226,875,210	2,723,515,387	16,910,265	142,277	-	-	-		-		17,052,542
4311	Redmond School District 2J	Schools	28,576,707	673,721,197	8,650,402,923	2,225,646	5,226,875,210	2,723,515,387	54,843,414	461,432	(29,306,496)	-	-		-		25,998,350
4312	Reedsport School District	Schools	2,238,574	673,721,197	8,650,402,923	174,347	5,226,875,210	2,723,515,387	4,296,193	36,147	(3,893,232)	-	-		-		439,108
4313	Forest Grove School District	Schools	26,036,072	673,721,197	8,650,402,923	2,027,773	5,226,875,210	2,723,515,387	49,967,516	420,408	(25,848,530)	-	-		-		24,539,394
4314	Willamina School District 30J	Schools	3,533,914	673,721,197	8,650,402,923	275,233	5,226,875,210	2,723,515,387	6,782,164	57,063	(1,916,003)	-	-		-		4,923,224
4315	John Day School District	Schools	3,177,438	673,721,197	8,650,402,923	247,469	5,226,875,210	2,723,515,387	6,098,028	51,307	(4,612,299)	-	-		-		1,537,036
4316	Tigard-Tualatin School District 23J	Schools	55,334,134	673,721,197	8,650,402,923	4,309,600	5,226,875,210	2,723,515,387	106,195,329	893,489	(27,886,064)	-	-		-		79,202,754
4317	Sherwood School District 88J	Schools	21,512,280	673,721,197	8,650,402,923	1,675,446	5,226,875,210	2,723,515,387	41,285,613	347,362	(11,791,296)	-	-		-		29,841,679
4318	Portland Community College	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4320	Rainier School District 13	Schools	4,161,719	673,721,197	8,650,402,923	324,128	5,226,875,210	2,723,515,387	7,987,025	67,200	(6,488,373)	-	-		-		1,565,852
4321	North Clackamas School District 12	Schools	74,155,566	673,721,197	8,650,402,923	5,775,474	5,226,875,210	2,723,515,387	142,316,761	1,197,401	(135,030,569)	-	-		-		8,483,593
4323	Estacada School District 108	Schools	8,632,500	673,721,197	8,650,402,923	672,327	5,226,875,210	2,723,515,387	16,567,191	139,390	(11,743,627)	-	-		-		4,962,954

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4324	Centennial School District 28	Schools	32,496,578	673,721,197	8,650,402,923	2,530,938	5,226,875,210	2,723,515,387	62,366,293	524,727	-	-	-		-		62,891,020
4326	Harney County School District 3	Schools	4,027,915	673,721,197	8,650,402,923	313,707	5,226,875,210	2,723,515,387	7,730,233	65,039	(15,648,453)	-	-		-		(7,853,181)
4327	Jordan Valley School District 3	Schools	511,657	673,721,197	8,650,402,923	39,849	5,226,875,210	2,723,515,387	981,954	8,262	-	-	-		-		990,216
4329	Gervais School District 1	Schools	5,596,112	673,721,197	8,650,402,923	435,843	5,226,875,210	2,723,515,387	10,739,862	90,361	(11,824,284)	-	-		-		(994,061)
4330	Vale School District 84	Schools	4,529,852	673,721,197	8,650,402,923	352,799	5,226,875,210	2,723,515,387	8,693,533	73,144	-	-	-		-		8,766,677
4331	Molalla River School District	Schools	10,432,961	673,721,197	8,650,402,923	812,553	5,226,875,210	2,723,515,387	20,022,573	168,463	(29,605,663)	-	-		-		(9,414,627)
4332	Gresham-Barlow School District 10	Schools	51,398,305	673,721,197	8,650,402,923	4,003,065	5,226,875,210	2,723,515,387	98,641,824	829,936	(72,358,579)	-	-		-		27,113,181
4333	Canby School District	Schools	21,470,260	673,721,197	8,650,402,923	1,672,173	5,226,875,210	2,723,515,387	41,204,970	346,683	(45,589,572)	-	-		-		(4,037,919)
4334	Cascade School District 5	Schools	9,091,469	673,721,197	8,650,402,923	708,073	5,226,875,210	2,723,515,387	17,448,028	146,801	(18,023,638)	-	-		-		(428,809)
4335	Milton-Freewater Unified School District 7	Schools	7,872,670	673,721,197	8,650,402,923	613,149	5,226,875,210	2,723,515,387	15,108,952	127,121	(16,477,261)	-	-		-		(1,241,188)
4336	Nestucca Valley School District 101	Schools	2,958,257	673,721,197	8,650,402,923	230,399	5,226,875,210	2,723,515,387	5,677,383	47,767	(2,371,646)	-	-		-		3,353,504
4337	Sherman County School District	Schools	1,245,512	673,721,197	8,650,402,923	97,004	5,226,875,210	2,723,515,387	2,390,343	20,111	-	-	-		-		2,410,454
4338	Three Rivers U J School District	Schools	20,726,150	673,721,197	8,650,402,923	1,614,219	5,226,875,210	2,723,515,387	39,776,900	334,668	(25,470,265)	-	-		-		14,641,303
4339	Lebanon Community School District	Schools	16,214,823	673,721,197	8,650,402,923	1,262,863	5,226,875,210	2,723,515,387	31,118,920	261,823	-	-	-		-		31,380,743
4340	Monroe School District 1J	Schools	2,174,624	673,721,197	8,650,402,923	169,367	5,226,875,210	2,723,515,387	4,173,462	35,114	(2,000,317)	-	-		-		2,208,259
4341	Hillsboro School District 1J	Schools	97,112,807	673,721,197	8,650,402,923	7,563,458	5,226,875,210	2,723,515,387	186,375,493	1,568,095	(89,120,312)	(38,974,396)	-		-		59,848,880
4342	North Santiam School District 29J	Schools	9,908,146	673,721,197	8,650,402,923	771,678	5,226,875,210	2,723,515,387	19,015,366	159,988	(18,615,555)	-	-		-		559,799
4343	HARRISBURG SCHOOL DISTRICT 7	Schools	4,057,456	673,721,197	8,650,402,923	316,008	5,226,875,210	2,723,515,387	7,786,927	65,516	-	-	-		-		7,852,443
4344	South Wasco County School District 1	Schools	1,346,958	673,721,197	8,650,402,923	104,905	5,226,875,210	2,723,515,387	2,585,035	21,750	-	-	-		-		2,606,785
4345	Oregon Trail School District 46	Schools	17,737,109	673,721,197	8,650,402,923	1,381,423	5,226,875,210	2,723,515,387	34,040,438	286,404	-	-	-		-		34,326,842
4346	Knappa School District 4	Schools	2,197,008	673,721,197	8,650,402,923	171,110	5,226,875,210	2,723,515,387	4,216,421	35,475	-	-	-		-		4,251,896
4347	Clatskanie School District 6J	Schools	3,810,479	673,721,197	8,650,402,923	296,772	5,226,875,210	2,723,515,387	7,312,938	61,528	-	-	-		-		7,374,466
4348	Lourdes Charter School	Schools	148,497	673,721,197	8,650,402,923	11,565	5,226,875,210	2,723,515,387	284,990	2,398	-	-	-		-		287,388
4350	Ridgeline Montessori	Schools	639,778	673,721,197	8,650,402,923	49,828	5,226,875,210	2,723,515,387	1,227,839	10,331	-	-	-		-		1,238,170
4351	The Village School	Schools	146,312	673,721,197	8,650,402,923	11,395	5,226,875,210	2,723,515,387	280,797	2,363	-	-	-		-		283,160
4352	Armadillo Technical Institute	Schools	255,529	673,721,197	8,650,402,923	19,901	5,226,875,210	2,723,515,387	490,402	4,126	-	-	-		-		494,528
4354	Opal Charter School	Schools	130,745	673,721,197	8,650,402,923	10,183	5,226,875,210	2,723,515,387	250,921	2,111	-	-	-		-		253,032
4355	Three Rivers Charter School	Schools	509,190	673,721,197	8,650,402,923	39,657	5,226,875,210	2,723,515,387	977,220	8,222	-	-	-		-		985,442
4358	Detroit Lake Charter School	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4360	Luckiamute Valley Charter School	Schools	660,540	673,721,197	8,650,402,923	51,445	5,226,875,210	2,723,515,387	1,267,685	10,666	-	-	-		-		1,278,351
4361	Rimrock Expeditionary Alternative Learning	Schools	527,938	673,721,197	8,650,402,923	41,118	5,226,875,210	2,723,515,387	1,013,200	8,525	-	-	-		-		1,021,725
4362	Kings Valley Charter School	Schools	28,099	673,721,197	8,650,402,923	2,188	5,226,875,210	2,723,515,387	53,927	454	-	-	-		-		54,381
4363	Multisensory Learning Academy	Schools	743,654	673,721,197	8,650,402,923	57,918	5,226,875,210	2,723,515,387	1,427,195	12,008	-	-	-		-		1,439,203
4365	Mitch Charter School	Schools	564,238	673,721,197	8,650,402,923	43,945	5,226,875,210	2,723,515,387	1,082,866	9,111	-	-	-		-		1,091,977
4366	Sand Ridge Charter School	Schools	694,625	673,721,197	8,650,402,923	54,100	5,226,875,210	2,723,515,387	1,333,100	11,216	-	-	-		-		1,344,316
4367	Arthur Academy Charter School	Schools	2,238,194	673,721,197	8,650,402,923	174,318	5,226,875,210	2,723,515,387	4,295,463	36,140	-	-	-		-		4,331,603
4369	Trillium Charter School	Schools	735,539	673,721,197	8,650,402,923	57,286	5,226,875,210	2,723,515,387	1,411,621	11,877	-	-	-		-		1,423,498
4370	Howard Street Charter School, Inc.	Schools	176,936	673,721,197	8,650,402,923	13,780	5,226,875,210	2,723,515,387	339,569	2,857	-	-	-		-		342,426
4371	The Lighthouse School	Schools	661,555	673,721,197	8,650,402,923	51,524	5,226,875,210	2,723,515,387	1,269,633	10,682	-	-	-		-		1,280,315
4373	Sheridan Japanese School Foundation	Schools	299,193	673,721,197	8,650,402,923	23,302	5,226,875,210	2,723,515,387	574,201	4,831	-	-	-		-		579,032
4374	Ione School District	Schools	1,172,655	673,721,197	8,650,402,923	91,330	5,226,875,210	2,723,515,387	2,250,518	18,935	-	-	-		-		2,269,453
4375	Eddyville Charter School	Schools	662,838	673,721,197	8,650,402,923	51,624	5,226,875,210	2,723,515,387	1,272,095	10,703	-	-	-		-		1,282,798
4376	Four Rivers Community School	Schools	804,106	673,721,197	8,650,402,923	62,626	5,226,875,210	2,723,515,387	1,543,212	12,984	-	-	-		-		1,556,196
4378	Mosier Community School	Schools	575,521	673,721,197	8,650,402,923	44,823	5,226,875,210	2,723,515,387	1,104,520	9,293	-	-	-		-		1,113,813
4379	Siletz Valley School	Schools	663,936	673,721,197	8,650,402,923	51,709	5,226,875,210	2,723,515,387	1,274,203	10,721	-	-	-		-		1,284,924
4380	The Emerson School	Schools	404,008	673,721,197	8,650,402,923	31,465	5,226,875,210	2,723,515,387	775,358	6,524	-	-	-		-		781,882
4381	North Wasco County School District 21	Schools	12,913,147	673,721,197	8,650,402,923	1,005,717	5,226,875,210	2,723,515,387	24,782,459	208,511	(17,600,335)	-	-		-		7,390,635
4382	Self Enhancement Inc	Schools	413,607	673,721,197	8,650,402,923	32,213	5,226,875,210	2,723,515,387	793,780	6,679	-	-	-		-		800,459
4383	City View Charter School	Schools	501,802	673,721,197	8,650,402,923	39,082	5,226,875,210	2,723,515,387	963,041	8,103	-	-	-		-		971,144
4386	Nixyaawii Community School	Schools	412,416	673,721,197	8,650,402,923	32,120	5,226,875,210	2,723,515,387	791,494	6,659	-	-	-		-		798,153
4388	West Lane Tech	Schools	258,361	673,721,197	8,650,402,923	20,122	5,226,875,210	2,723,515,387	495,837	4,172	-	-	-		-		500,009
4390	Oregon Connections Academy	Schools	5,160,363	673,721,197	8,650,402,923	401,906	5,226,875,210	2,723,515,387	9,903,588	83,325	-	-	-		-		9,986,913
4392	Eagleridge High School	Schools	660,822	673,721,197	8,650,402,923	51,467	5,226,875,210	2,723,515,387	1,268,226	10,670	-	-	-		-		1,278,896
4393	Cascade Heights Public Charter School	Schools	577,226	673,721,197	8,650,402,923	44,956	5,226,875,210	2,723,515,387	1,107,792	9,321	-	-	-		-		1,117,113
4395	Siletz Valley Early College Academy	Schools	244,433	673,721,197	8,650,402,923	19,037	5,226,875,210	2,723,515,387	469,107	3,947	-	-	-		-		473,054
4396	Sweet Home Charter School	Schools	422,670	673,721,197	8,650,402,923	32,919	5,226,875,210	2,723,515,387	811,173	6,825	-	-	-		-		817,998
4397	Springwater Environmental Sciences School	Schools	600,148	673,721,197	8,650,402,923	46,741	5,226,875,210	2,723,515,387	1,151,783	9,691	-	-	-		-		1,161,474
4398	LEP High	Schools	1,402,440	673,721,197	8,650,402,923	109,227	5,226,875,210	2,723,515,387	2,691,514	22,645	-	-	-		-		2,714,159

Exhibit F

Proportionate Share as of December 31, 2013

Development of Unfunded Actuarial Liability (UAL)

UAL amounts below were adjusted from the originally published December 31, 2013 valuation to reflect the estimated effect of the Oregon Supreme Court decision in Moro v. State of Oregon.
Accrued liability amounts from the valuation were increased for the estimated Moro effect (the load was 2.7% for OPSRP, 7.7% for Tier 1/Tier 2 and MFD#10) and the UAL amount was recalculated.

				Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4400	Phoenix School	Schools	15,350	673,721,197	8,650,402,923	1,196	5,226,875,210	2,723,515,387	29,459	248	-	-	-		-		29,707
4401	Ballston Community School	Schools	226,245	673,721,197	8,650,402,923	17,621	5,226,875,210	2,723,515,387	434,201	3,653	-	-	-		-		437,854
4402	Sage Community School	Schools	218,970	673,721,197	8,650,402,923	17,054	5,226,875,210	2,723,515,387	420,240	3,536	-	-	-		-		423,776
4403	Portland Village School	Schools	954,699	673,721,197	8,650,402,923	74,355	5,226,875,210	2,723,515,387	1,832,225	15,416	-	-	-		-		1,847,641
4404	Alliance Charter Academy	Schools	1,204,370	673,721,197	8,650,402,923	93,800	5,226,875,210	2,723,515,387	2,311,385	19,447	-	-	-		-		2,330,832
4405	Forest Grove Community School	Schools	464,647	673,721,197	8,650,402,923	36,188	5,226,875,210	2,723,515,387	891,734	7,503	-	-	-		-		899,237
4407	Madrone Trail Public Charter School	Schools	506,870	673,721,197	8,650,402,923	39,477	5,226,875,210	2,723,515,387	972,767	8,185	-	-	-		-		980,952
4408	Muddy Creek Charter School	Schools	152,254	673,721,197	8,650,402,923	11,858	5,226,875,210	2,723,515,387	292,201	2,458	-	-	-		-		294,659
4409	Southwest Charter School	Schools	523,442	673,721,197	8,650,402,923	40,767	5,226,875,210	2,723,515,387	1,004,572	8,452	-	-	-		-		1,013,024
4410	Ace Academy	Schools	297,011	673,721,197	8,650,402,923	23,132	5,226,875,210	2,723,515,387	570,013	4,796	-	-	-		-		574,809
4411	Sherwood Charter School	Schools	394,982	673,721,197	8,650,402,923	30,762	5,226,875,210	2,723,515,387	758,036	6,378	-	-	-		-		764,414
4412	Estacada Web Academy	Schools	1,147,389	673,721,197	8,650,402,923	89,362	5,226,875,210	2,723,515,387	2,202,029	18,527	-	-	-		-		2,220,556
4418	Lewis And Clark Montessori Charter School	Schools	814,443	673,721,197	8,650,402,923	63,431	5,226,875,210	2,723,515,387	1,563,050	13,151	-	-	-		-		1,576,201
4419	Silvies River Web Academy	Schools	157,868	673,721,197	8,650,402,923	12,295	5,226,875,210	2,723,515,387	302,975	2,549	-	-	-		-		305,524
4420	Oregon Virtual Academy	Schools	1,803,074	673,721,197	8,650,402,923	140,429	5,226,875,210	2,723,515,387	3,460,396	29,115	-	-	-		-		3,489,511
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4422	Redmond Proficiency Academy	Schools	1,795,549	673,721,197	8,650,402,923	139,843	5,226,875,210	2,723,515,387	3,445,955	28,993	-	-	-		-		3,474,948
4423	Molalla River Academy	Schools	466,046	673,721,197	8,650,402,923	36,297	5,226,875,210	2,723,515,387	894,419	7,525	-	-	-		-		901,944
4424	The Ivy School	Schools	291,237	673,721,197	8,650,402,923	22,682	5,226,875,210	2,723,515,387	558,932	4,703	-	-	-		-		563,635
4429	Clackamas Web Academy	Schools	20,207	673,721,197	8,650,402,923	1,574	5,226,875,210	2,723,515,387	38,781	326	-	-	-		-		39,107
4430	Clackamas Charter Alliance 2	Schools	82,905	673,721,197	8,650,402,923	6,457	5,226,875,210	2,723,515,387	159,108	1,339	-	-	-		-		160,447
4431	Corbett Charter School	Schools	1,078,829	673,721,197	8,650,402,923	84,023	5,226,875,210	2,723,515,387	2,070,451	17,420	-	-	-		-		2,087,871
4432	Renaissance Public Academy	Schools	352,883	673,721,197	8,650,402,923	27,484	5,226,875,210	2,723,515,387	677,241	5,698	-	-	-		-		682,939
4433	Powell Butte Community Charter School	Schools	452,795	673,721,197	8,650,402,923	35,265	5,226,875,210	2,723,515,387	868,988	7,311	-	-	-		-		876,299
4434	Logos Public Charter School	Schools	2,113,681	673,721,197	8,650,402,923	164,620	5,226,875,210	2,723,515,387	4,056,502	34,130	-	-	-		-		4,090,632
4435	Sunny Wolf Charter School	Schools	264,211	673,721,197	8,650,402,923	20,578	5,226,875,210	2,723,515,387	507,064	4,266	-	-	-		-		511,330
4436	Academy Of Arts & Academics	Schools	400,943	673,721,197	8,650,402,923	31,227	5,226,875,210	2,723,515,387	769,476	6,474	-	-	-		-		775,950
4437	Center for Advance Learning	Schools	557,719	673,721,197	8,650,402,923	43,437	5,226,875,210	2,723,515,387	1,070,355	9,006	-	-	-		-		1,079,361
4439	Homesource Family Charter	Schools	19,485	673,721,197	8,650,402,923	1,518	5,226,875,210	2,723,515,387	37,395	315	-	-	-		-		37,710
4440	Sheridan Allprep Academy	Schools	210,011	673,721,197	8,650,402,923	16,356	5,226,875,210	2,723,515,387	403,046	3,391	-	-	-		-		406,437
4441	Baker Web Academy	Schools	1,010,261	673,721,197	8,650,402,923	78,682	5,226,875,210	2,723,515,387	1,938,857	16,313	-	-	-		-		1,955,170
4443	Knova Learning Oreogn	Schools	999,426	673,721,197	8,650,402,923	77,839	5,226,875,210	2,723,515,387	1,918,063	16,138	-	-	-		-		1,934,201
4444	Bennett Pearson Academy, Inc.	Schools	245,971	673,721,197	8,650,402,923	19,157	5,226,875,210	2,723,515,387	472,059	3,972	-	-	-		-		476,031
4446	Coburg Community Charter School	Schools	444,906	673,721,197	8,650,402,923	34,651	5,226,875,210	2,723,515,387	853,848	7,184	-	-	-		-		861,032
4447	Arco Iris Spanish Immersion Charter School	Schools	437,921	673,721,197	8,650,402,923	34,107	5,226,875,210	2,723,515,387	840,443	7,071	-	-	-		-		847,514
4448	Gresham Barlow Web Academy	Schools	783,516	673,721,197	8,650,402,923	61,023	5,226,875,210	2,723,515,387	1,503,696	12,652	-	-	-		-		1,516,348
4449	Mosier Middle School	Schools	230,518	673,721,197	8,650,402,923	17,953	5,226,875,210	2,723,515,387	442,402	3,722	-	-	-		-		446,124
4450	Sauvie Island Academy	Schools	733,049	673,721,197	8,650,402,923	57,092	5,226,875,210	2,723,515,387	1,406,842	11,837	-	-	-		-		1,418,679
4451	River's Edge Academy Charter School	Schools	307,419	673,721,197	8,650,402,923	23,943	5,226,875,210	2,723,515,387	589,988	4,964	-	-	-		-		594,952
4452	South Columbia Family School	Schools	91,944	673,721,197	8,650,402,923	7,161	5,226,875,210	2,723,515,387	176,456	1,485	-	-	-		-		177,941
4453	Woodland Educational Initiative	Schools	157,364	673,721,197	8,650,402,923	12,256	5,226,875,210	2,723,515,387	302,007	2,541	-	-	-		-		304,548
4454	Le Monde Immersion Charter School	Schools	432,005	673,721,197	8,650,402,923	33,646	5,226,875,210	2,723,515,387	829,089	6,976	-	-	-		-		836,065
4455	Hope Chinese Charter School	Schools	265,686	673,721,197	8,650,402,923	20,692	5,226,875,210	2,723,515,387	509,895	4,290	-	-	-		-		514,185
4456	Insight School of Oregon Charter	Schools	505,978	673,721,197	8,650,402,923	39,407	5,226,875,210	2,723,515,387	971,055	8,170	-	-	-		-		979,225
4457	Oregon Virtual Education East	Schools	34,923	673,721,197	8,650,402,923	2,720	5,226,875,210	2,723,515,387	67,023	564	-	-	-		-		67,587
4458	Oregon Virtual Education West	Schools	42,938	673,721,197	8,650,402,923	3,344	5,226,875,210	2,723,515,387	82,405	693	-	-	-		-		83,098
4459	Crater Lake Charter Academy	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4460	Kairos Pdx	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-
4461	Mountain View Academy	Schools	-	-	-	-	-	-	-	-	-	-	-		-		-

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
1000	State Agencies	SLGRP	2,250,569,553	195,490,453	1,051,718,758	3,497,778,764	25.46977306%
2000	Lake County	SLGRP	3,269,345	272,019	2,667,197	6,208,561	0.04520887%
2001	Clackamas County	Indep	121,463,978	9,995,001	130,493,391	261,952,370	1.90745838%
2002	Curry County	Indep	5,089,947	349,377	7,606,922	13,046,246	0.09499884%
2003	Douglas County	Indep	31,148,045	2,337,699	60,286,866	93,772,610	0.68282395%
2004	Harney County	SLGRP	3,327,655	290,651	3,024,484	6,642,790	0.04837080%
2005	Jackson County	SLGRP	42,253,768	3,549,719	40,158,127	85,961,614	0.62594662%
2006	Jefferson County	Indep	5,476,691	437,095	3,121,703	9,035,489	0.06579371%
2007	Klamath County	SLGRP	4,424,515	272,569	(1,607,390)	3,089,694	0.02249822%
2008	Lane County	Indep	66,818,789	5,743,937	79,617,465	152,180,191	1.10813039%
2009	Marion County	SLGRP	69,145,075	5,737,916	35,982,005	110,864,996	0.80728556%
2011	Washington County	SLGRP	113,336,735	9,210,391	125,154,351	247,701,477	1.80368766%
2012	Grant County	SLGRP	2,872,177	236,156	(2,158,820)	949,513	0.00691407%
2013	Umatilla County	SLGRP	12,806,467	1,045,691	4,335,400	18,187,558	0.13243633%
2014	Linn County	Indep	32,088,585	2,539,049	39,807,431	74,435,065	0.54201376%
2015	Yamhill County	Indep	20,244,320	1,759,181	6,005,740	28,009,241	0.20395487%
2016	Sherman County	SLGRP	1,973,335	169,299	2,300,502	4,443,136	0.03235358%
2017	Columbia County	SLGRP	7,935,353	633,393	3,033,607	11,602,353	0.08448485%
2018	Coos County	SLGRP	12,248,368	981,374	15,769,662	28,999,404	0.21116494%
2020	Wasco County	SLGRP	5,536,983	442,896	4,667,140	10,647,019	0.07752839%
2021	Baker County	SLGRP	4,631,843	395,032	4,015,094	9,041,969	0.06584090%
2022	Gilliam County	SLGRP	1,790,824	154,558	1,933,700	3,879,082	0.02824631%
2023	Morrow County Rural School District Board	Indep	-	-	1,579	1,579	0.00001150%
2027	Deschutes County	SLGRP	51,797,593	4,301,539	32,362,511	88,461,643	0.64415108%
2028	Union County	Indep	-	-	(13,087)	-	0.00000000%
2035	Hood River County	SLGRP	5,991,299	516,006	(199,951)	6,307,354	0.04592826%
2036	Clatsop County	SLGRP	11,662,710	921,021	4,760,433	17,344,164	0.12629499%
2037	Polk County	Indep	13,520,246	1,144,784	14,335,746	29,000,776	0.21117493%
2038	Multnomah County	SLGRP	261,663,855	22,129,339	209,245,431	493,038,625	3.59015899%
2039	Malheur County	Indep	7,655,419	593,144	1,427,519	9,676,082	0.07045832%
2040	Benton County	SLGRP	20,171,034	1,737,223	10,302,505	32,210,762	0.23454908%
2042	Josephine County	SLGRP	12,171,208	1,044,478	14,192,768	27,408,454	0.19958012%
2043	Lincoln County	SLGRP	6,048,679	361,035	598,468	7,008,182	0.05103147%
2044	Crook County	SLGRP	1,638,179	98,835	191,097	1,928,111	0.01403992%
2050	Wallowa County	Indep	336,317	20,801	(178,216)	178,902	0.00130271%
2052	Tillamook County	Indep	-	-	17,337	17,337	0.00012624%
2099	State Judiciary	Indep	23,386,177	-	(1,055,599)	22,330,578	0.16260455%
2100	City of Roseburg	SLGRP	11,207,974	797,388	10,835,217	22,840,579	0.16631823%
2101	City of Salem	Indep	76,090,748	5,922,078	56,230,120	138,242,946	1.00664356%
2102	City of Medford	SLGRP	36,070,673	2,730,976	17,721,325	56,522,974	0.41158330%
2103	City of Albany	SLGRP	26,661,852	2,022,663	24,272,531	52,957,046	0.38561728%
2104	City of Ashland	SLGRP	16,566,205	1,309,102	17,788,584	35,663,891	0.25969373%
2105	City of Astoria	SLGRP	5,530,108	447,783	6,084,644	12,062,535	0.08783575%
2106	City of Beaverton	Indep	36,237,846	2,831,450	32,734,345	71,803,641	0.52285252%
2107	City of Bend	Indep	32,679,136	2,588,369	16,491,982	51,759,487	0.37689702%
2109	City of Canby	SLGRP	6,061,089	463,556	3,750,260	10,274,905	0.07481877%
2110	City of Coquille	SLGRP	1,459,279	117,005	1,589,908	3,166,192	0.02305526%
2111	City of Eugene	Indep	91,401,761	7,014,992	81,980,355	180,397,108	1.31359749%
2112	City Of Forest Grove	Indep	-	-	13,757	13,757	0.00010017%
2113	City of Grants Pass	SLGRP	13,458,705	1,005,482	14,098,430	28,562,617	0.20798439%
2114	City of Gresham	Indep	43,232,030	3,138,744	24,741,266	71,112,040	0.51781649%
2115	City of Hillsboro	Indep	50,890,316	4,233,595	30,464,549	85,588,460	0.62322943%
2117	City of McMinnville	SLGRP	16,576,974	1,292,793	17,566,967	35,436,734	0.25803964%
2118	City of Ontario	Indep	4,414,545	332,599	7,209,782	11,956,926	0.08706674%
2119	City of Oregon City	SLGRP	10,747,728	891,927	7,648,261	19,287,916	0.14044880%
2120	City of Lake Oswego	SLGRP	24,814,109	1,934,206	28,363,015	55,111,330	0.40130413%
2121	City of Portland	SLGRP	282,061,707	24,400,157	212,722,191	519,184,055	3.78054215%
2122	City of Redmond	SLGRP	8,651,539	699,364	5,614,249	14,965,152	0.10897174%
2123	City of St Helens	SLGRP	3,636,874	304,982	4,900,739	8,842,595	0.06438912%
2125	City of Vernonia	SLGRP	558,216	42,760	199,335	800,311	0.00582762%
2126	City of West Linn	SLGRP	7,710,463	619,099	6,304,503	14,634,065	0.10656086%
2127	City of Cottage Grove	Indep	4,349,654	318,317	3,324,215	7,992,186	0.05819669%
2128	City of Tillamook	SLGRP	1,805,101	142,368	1,609,811	3,557,280	0.02590304%
2129	City of Sweet Home	Indep	1,003,442	59,579	(1,151,110)	-	0.00000000%
2131	City of Drain	SLGRP	426,940	41,224	560,165	1,028,329	0.00748798%
2132	Eugene Water & Electric Board	Indep	32,424,448	3,203,348	73,207,325	108,835,121	0.79250462%
2138	City of Hood River	SLGRP	3,818,592	270,759	3,249,935	7,339,286	0.05344247%
2139	City of Reedsport	SLGRP	1,279,224	107,511	(278,497)	1,108,238	0.00806986%
2140	City of Lebanon	SLGRP	5,471,396	417,302	3,475,206	9,363,904	0.06818513%
2142	City of Sherwood	SLGRP	5,608,086	477,366	6,308,982	12,394,434	0.09025254%
2143	City of Oakland	SLGRP	107,838	12,198	196,014	316,050	0.00230138%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2145	City of Vale	SLGRP	330,195	28,107	381,933	740,235	0.00539017%
2146	City of Prineville	Indep	3,837,008	301,872	2,891,212	7,030,092	0.05119102%
2147	City of Wheeler	SLGRP	89,053	10,073	155,852	254,978	0.00185667%
2148	City of Klamath Falls	SLGRP	8,670,224	704,148	3,074,821	12,449,193	0.09065128%
2149	City of Canyonville	Indep	265,692	24,106	283,837	573,635	0.00417704%
2150	City of Bandon	SLGRP	1,977,168	161,185	2,136,011	4,274,364	0.03112463%
2152	City of Coos Bay	Indep	6,993,404	503,756	7,553,749	15,050,909	0.10959619%
2154	City of Pendleton	SLGRP	8,241,848	618,798	4,843,586	13,704,232	0.09979010%
2155	City of Corvallis	SLGRP	29,123,984	2,248,155	13,407,721	44,779,860	0.32607347%
2157	City of Monmouth	SLGRP	3,160,684	246,243	2,269,233	5,676,160	0.04133209%
2158	City of Milton-Freewater	SLGRP	3,716,432	298,524	4,056,466	8,071,422	0.05877367%
2159	City of Baker City	SLGRP	3,676,863	271,352	3,542,568	7,490,783	0.05454563%
2160	City of Hermiston	SLGRP	5,153,199	418,430	5,941,608	11,513,237	0.08383593%
2161	City of Pilot Rock	SLGRP	328,275	26,097	354,617	708,989	0.00516264%
2162	City of Clatskanie	Indep	772,095	63,410	1,516,119	2,351,624	0.01712382%
2163	City of Milwaukie	SLGRP	7,865,782	635,104	4,416,274	12,917,160	0.09405887%
2165	City of Cornelius	Indep	3,087,917	247,443	741,880	4,077,240	0.02968924%
2166	City of Nyssa	SLGRP	804,263	57,177	737,373	1,598,813	0.01164208%
2167	City of Athena	Indep	258,602	27,245	(89,925)	195,922	0.00142665%
2168	City of Oakridge	SLGRP	1,061,600	76,469	1,039,093	2,177,162	0.01585344%
2170	City of Madras	SLGRP	1,858,655	145,028	1,735,613	3,739,296	0.02722843%
2172	City of Sandy	SLGRP	3,344,760	263,909	3,277,230	6,885,899	0.05014105%
2174	City of Mt Angel	Indep	968,285	73,080	(68,572)	972,793	0.00708359%
2175	City of Umatilla	SLGRP	1,689,914	133,320	209,163	2,032,397	0.01479930%
2176	City of Scappoose	SLGRP	1,616,976	127,844	1,767,181	3,512,001	0.02557334%
2177	City of Condon	SLGRP	148,984	15,155	243,519	407,658	0.00296844%
2178	City of Boardman	SLGRP	1,283,543	89,597	1,154,817	2,527,957	0.01840782%
2179	City of Estacada	SLGRP	647,946	60,880	827,263	1,536,089	0.01118534%
2180	City of Enterprise	SLGRP	649,516	51,950	830,234	1,531,700	0.01115338%
2181	City of Central Point	SLGRP	4,357,215	335,423	4,170,266	8,862,904	0.06453700%
2182	City of Cascade Locks	SLGRP	538,297	42,844	582,181	1,163,322	0.00847096%
2183	City of Myrtle Point	SLGRP	1,218,628	93,380	372,921	1,684,929	0.01226915%
2184	City of Port Orford	SLGRP	387,187	33,938	417,116	838,241	0.00610382%
2185	City of Wood Village	SLGRP	643,815	61,484	687,848	1,393,147	0.01014448%
2186	City of Chiloquin	Indep	133,683	13,752	(55,747)	91,688	0.00066764%
2187	City of Philomath	SLGRP	1,277,166	99,844	897,532	2,274,542	0.01656253%
2188	City of Talent	SLGRP	1,048,042	85,988	578,726	1,712,756	0.01247177%
2189	City of Willamina	Indep	226,974	20,812	(896,224)	-	0.00000000%
2191	City of Huntington	SLGRP	67,483	7,633	103,728	178,844	0.00130229%
2192	City of North Plains	SLGRP	628,399	58,600	627,506	1,314,505	0.00957183%
2193	City of Heppner	SLGRP	171,287	19,375	(203,400)	-	0.00000000%
2194	City of Cave Junction	SLGRP	418,241	36,685	443,970	898,896	0.00654549%
2195	City of Metolius	Indep	105,233	7,766	(353,571)	-	0.00000000%
2196	City of Hubbard	SLGRP	730,144	52,900	839,070	1,622,114	0.01181175%
2197	City of Myrtle Creek	SLGRP	1,004,265	75,119	608,271	1,687,655	0.01228900%
2198	City of Carlton	SLGRP	382,736	34,324	(42,497)	374,563	0.00272746%
2199	City of Junction City	SLGRP	2,201,913	183,603	2,329,282	4,714,798	0.03433174%
2200	City of Wallowa	SLGRP	112,471	11,756	69,061	193,288	0.00140747%
2201	City of Coburg	SLGRP	510,513	42,772	88,487	641,772	0.00467319%
2202	City of Dallas	SLGRP	3,902,223	325,879	4,297,948	8,526,050	0.06208413%
2203	City of Rockaway Beach	SLGRP	621,527	56,970	581,535	1,260,032	0.00917517%
2204	City of Burns	SLGRP	667,106	46,549	313,614	1,027,269	0.00748026%
2205	City of Elgin	SLGRP	169,457	16,875	(741,065)	-	0.00000000%
2206	City of Weston	Indep	198,710	17,284	(41,871)	174,123	0.00126791%
2207	City of Mill City	SLGRP	196,204	18,471	250,991	465,666	0.00339084%
2208	City of Fairview	SLGRP	2,373,950	175,680	1,887,202	4,436,832	0.03230768%
2209	City of Monroe	SLGRP	25,271	2,859	(110,454)	-	0.00000000%
2210	City of Helix	Indep	29,644	2,824	(5,935)	26,533	0.00019321%
2211	City of Jefferson	SLGRP	334,876	27,992	(849,309)	-	0.00000000%
2212	Town of Lakeview	SLGRP	1,086,030	77,729	17,718	1,181,477	0.00860316%
2213	City of Stanfield	Indep	469,794	30,392	(714,815)	-	0.00000000%
2214	City of Yamhill	SLGRP	287,271	24,881	152,082	464,234	0.00338041%
2215	City of Powers	Indep	68,692	3,785	(82,742)	-	0.00000000%
2216	City of Brookings	SLGRP	2,587,171	203,267	2,513,423	5,303,861	0.03862112%
2217	City of Sutherlin	SLGRP	2,225,891	164,848	456,707	2,847,446	0.02073425%
2218	City of Prairie City	Indep	105,507	10,970	80,537	197,014	0.00143460%
2219	City of Sheridan	Indep	789,795	72,162	232,177	1,094,134	0.00796715%
2220	City of Garibaldi	SLGRP	241,375	23,550	378,419	643,344	0.00468464%
2221	City of Sisters	SLGRP	590,943	61,636	487,633	1,140,212	0.00830268%
2222	City of Jacksonville	Indep	965,734	70,310	284,935	1,320,979	0.00961897%
2223	City of Cannon Beach	SLGRP	1,683,905	133,439	1,358,507	3,175,851	0.02312559%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2224	City of Falls City	SLGRP	142,172	13,218	131,630	287,020	0.00208999%
2225	City of Echo	SLGRP	187,602	15,062	204,664	407,328	0.00296604%
2226	City of Hines	SLGRP	384,941	28,191	343,961	757,093	0.00551292%
2227	Town Of Bonanza	Indep	-	-	(55,032)	-	0.00000000%
2228	City of Turner	SLGRP	286,042	24,023	360,614	670,679	0.00488368%
2229	City of John Day	SLGRP	679,725	59,581	184,294	923,600	0.00672538%
2231	City of Banks	SLGRP	235,183	25,901	86,683	347,767	0.00253233%
2232	City of Joseph	Indep	105,731	11,002	169,061	285,794	0.00208107%
2233	City of Lafayette	SLGRP	400,666	36,885	366,441	803,992	0.00585443%
2234	City of Aumsville	SLGRP	535,785	41,578	120,337	697,700	0.00508044%
2235	City of Amity	SLGRP	358,309	33,133	249,041	640,483	0.00466380%
2236	City of Creswell	SLGRP	401,889	40,165	461,365	903,419	0.00657843%
2237	City of Troutdale	SLGRP	4,770,537	356,795	2,889,797	8,017,129	0.05837832%
2238	City of Warrenton	SLGRP	2,287,811	187,070	2,356,566	4,831,447	0.03518114%
2240	City of Wilsonville	SLGRP	7,639,382	698,019	8,972,251	17,309,652	0.12604368%
2241	City of Bay City	SLGRP	214,131	22,619	179,588	416,338	0.00303165%
2242	City of Gaston	SLGRP	53,766	3,738	(296,428)	-	0.00000000%
2243	City Of Brownsville	Indep	-	-	1,043,779	1,043,779	0.00760048%
2244	City of Lakeside	SLGRP	260,834	28,981	100,109	389,924	0.00283931%
2245	City of Dundee	SLGRP	441,387	36,984	411,433	889,804	0.00647929%
2246	City of Merrill	Indep	67,071	3,928	(61,193)	9,806	0.00007140%
2247	City of Malin	SLGRP	98,049	8,053	71,784	177,886	0.00129531%
2248	City of Fossil	Indep	57,065	5,877	67,684	130,626	0.00095118%
2249	City of Phoenix	SLGRP	1,056,876	78,709	32,167	1,167,752	0.00850322%
2250	City of Gold Beach	Indep	702,448	58,814	196,291	957,553	0.00697261%
2251	City of Rogue River	SLGRP	665,216	52,315	710,876	1,428,407	0.01040123%
2252	City of Dayton	SLGRP	273,369	25,621	70,705	369,695	0.00269201%
2253	Town of Butte Falls	Indep	101,813	5,798	(34,568)	73,043	0.00053188%
2254	City of Shady Cove	SLGRP	53,322	6,032	(228,447)	-	0.00000000%
2255	Town of Canyon City	SLGRP	63,294	7,160	97,286	167,740	0.00122143%
2256	City of Jordan Valley	SLGRP	49,769	5,156	(120,597)	-	0.00000000%
2257	City of Culver	Indep	106,232	8,376	142,651	257,259	0.00187328%
2258	City of Adair Village	SLGRP	156,505	14,780	200,832	372,117	0.00270964%
2259	Town Of Hammond	Indep	-	-	(48,319)	-	0.00000000%
2260	City of Riddle	SLGRP	243,003	20,299	207,459	470,761	0.00342794%
2261	City of Waldport	Indep	575,037	50,769	(232,700)	393,106	0.00286248%
2262	City of Dufur	Indep	86,784	8,458	91,408	186,650	0.00135913%
2263	City of La Grande	SLGRP	2,807,341	171,226	1,194,755	4,173,322	0.03038888%
2264	City of Gervais	Indep	478,451	37,643	81,443	597,537	0.00435108%
2265	City of Westfir	SLGRP	33,329	3,770	(5,523)	31,576	0.00022993%
2266	City of Irrigon	SLGRP	332,637	32,372	374,191	739,200	0.00538263%
2267	City of Independence	SLGRP	2,078,114	175,166	1,687,221	3,940,501	0.02869354%
2268	City of Harrisburg	SLGRP	530,138	52,405	647,979	1,230,522	0.00896029%
2269	City of Durham	SLGRP	36,748	3,887	22,522	63,157	0.00045989%
2270	City of Lyons	SLGRP	79,787	7,283	99,427	186,497	0.00135802%
2271	City of Columbia City	SLGRP	530,726	40,520	547,345	1,118,591	0.00814524%
2272	City of Aurora	SLGRP	44,532	4,910	(187,319)	-	0.00000000%
2273	City of Silverton	SLGRP	2,759,811	210,903	2,169,833	5,140,547	0.03743192%
2274	City of Gold Hill	SLGRP	149,194	16,027	(30,590)	134,631	0.00098034%
2275	City of Toledo	SLGRP	2,069,591	163,984	211,646	2,445,221	0.01780536%
2276	City of Newport	SLGRP	2,892,553	171,951	898,619	3,963,123	0.02885827%
2277	City Of Rajneeshpuram	Indep	-	-	(239,216)	-	0.00000000%
2278	City of Springfield	SLGRP	28,324,767	2,110,151	11,981,641	42,416,559	0.30886463%
2279	City of Keizer	Indep	5,908,055	468,434	1,717,215	8,093,704	0.05893592%
2280	City of Winston	SLGRP	1,329,060	102,991	222,699	1,654,750	0.01204939%
2281	City of Manzanita	SLGRP	575,162	46,091	560,883	1,182,136	0.00860796%
2282	City of Eagle Point	Indep	761,753	49,416	715,618	1,526,787	0.01111760%
2283	City of Maupin	Indep	196,979	16,388	(28,533)	184,834	0.00134591%
2284	City of Halsey	SLGRP	91,897	9,302	(12,554)	88,645	0.00064549%
2285	City of Veneta	SLGRP	725,675	66,065	666,034	1,457,774	0.01061507%
2286	City of Millersburg	SLGRP	183,129	16,825	235,090	435,044	0.00316786%
2287	City of King City	SLGRP	393,861	24,060	214,567	632,488	0.00460559%
2288	City of Tualatin	SLGRP	9,599,513	795,809	10,813,761	21,209,083	0.15443816%
2289	City Of St Paul	Indep	-	-	(28,585)	-	0.00000000%
2290	City of Molalla	Indep	2,579,164	206,073	(509,901)	2,275,336	0.01656831%
2291	City of Florence	SLGRP	2,746,597	227,779	775,311	3,749,687	0.02730409%
2292	City of North Bend	SLGRP	3,719,141	273,946	2,700,029	6,693,116	0.04873726%
2293	City of Lowell	SLGRP	171,020	15,624	175,652	362,296	0.00263813%
2294	City of Depoe Bay	SLGRP	500,155	46,471	626,834	1,173,460	0.00854478%
2295	City of Tigard	SLGRP	7,712,077	467,101	3,011,616	11,190,794	0.08148800%
2296	City of Happy Valley	SLGRP	1,621,637	175,347	2,382,685	4,179,669	0.03043509%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2297	City of Rainier	Indep	823,799	61,752	105,992	991,543	0.00722012%
2298	City of Lincoln City	SLGRP	6,655,321	561,813	4,559,668	11,776,802	0.08575513%
2299	City of Dunes City	SLGRP	28,239	3,194	43,405	74,838	0.00054495%
2300	City of Yachats	SLGRP	438,371	41,563	363,481	843,415	0.00614149%
2301	City of Moro	SLGRP	79,864	7,131	23,129	110,124	0.00080189%
2302	City of Mt. Vernon	SLGRP	114,254	10,034	57,392	181,680	0.00132294%
2303	City of Woodburn	SLGRP	8,609,710	679,567	7,517,899	16,807,176	0.12238480%
2304	City of Gladstone	SLGRP	2,765,908	196,135	1,600,991	4,563,034	0.03322664%
2305	City of Elkton	SLGRP	46,070	4,663	63,366	114,099	0.00083083%
2306	City of Imbler	SLGRP	-	-	-	-	0.00000000%
2307	City of Yoncalla	SLGRP	120,441	12,827	167,607	300,875	0.00219088%
2308	City of North Powder	SLGRP	43,992	4,687	53,585	102,264	0.00074466%
2309	City of Gearhart	Indep	532,060	42,245	156,547	730,852	0.00532184%
2501	Port of The Dalles	SLGRP	154,865	15,122	(41,370)	128,617	0.00093655%
2504	Oak Lodge Water District	SLGRP	843,489	71,447	1,148,072	2,063,008	0.01502220%
2507	Port of Astoria	Indep	897,830	100,782	491,399	1,490,011	0.01084981%
2508	Multnomah Drainage	SLGRP	730,298	78,327	1,064,334	1,872,959	0.01363832%
2510	Horsefly Irrigation District	SLGRP	9,259	1,047	16,829	27,135	0.00019759%
2511	Grants Pass Irrigation District	SLGRP	389,431	34,203	464,764	888,398	0.00646905%
2512	Port of Portland	SLGRP	53,099,247	4,739,604	28,356,094	86,194,945	0.62764567%
2513	Port of Coos Bay	SLGRP	945,096	94,767	1,297,912	2,337,775	0.01702297%
2515	Klamath County Fire District 1	Indep	6,395,739	380,881	8,167,729	14,944,349	0.10882026%
2518	Clackamas County Housing Authority	Indep	1,971,438	166,820	2,005,246	4,143,504	0.03017175%
2519	Portland Housing Authority	SLGRP	10,716,155	1,043,472	9,562,613	21,322,240	0.15526214%
2521	League of Oregon Cities	Indep	4,613,241	495,655	4,042,469	9,151,365	0.06663749%
2522	Lane Council of Governments	SLGRP	6,615,358	605,347	8,102,460	15,323,165	0.11157868%
2524	Oak Lodge Sanitary District	Indep	1,447,186	149,654	1,576,250	3,173,090	0.02310549%
2526	Clatskanie PUD	SLGRP	2,425,451	234,948	3,192,563	5,852,962	0.04261951%
2527	Deschutes Valley Water District	Indep	1,608,081	137,950	2,097,240	3,843,271	0.02798554%
2528	Columbia River Fire & Rescue	SLGRP	4,973,877	303,502	1,447,355	6,724,734	0.04896749%
2529	East Fork Irrigation District	Indep	299,628	20,328	(114,795)	205,161	0.00149392%
2530	River Road Water District	Indep	-	-	639,501	639,501	0.00465665%
2531	Oregon School Boards Association	SLGRP	2,235,092	193,885	3,115,521	5,544,498	0.04037337%
2533	Owyhee Irrigation District	Indep	1,152,288	105,185	2,272,137	3,529,610	0.02570156%
2535	Athena Cemetary Maintenance District 1	Indep	-	-	(22,680)	-	0.00000000%
2536	Valley View Cemetery	Indep	30,094	2,970	(107,059)	-	0.00000000%
2538	Clackamas Vector Control	SLGRP	249,634	23,236	315,737	588,607	0.00428606%
2540	West Extension Irrigation District	SLGRP	252,739	26,922	176,490	456,151	0.00332155%
2541	Jackson County Vector Control District	SLGRP	188,052	15,051	176,705	379,808	0.00276565%
2542	Rainbow Water District	SLGRP	426,032	37,657	511,693	975,382	0.00710244%
2544	Santa Clara Rural Fire Protection District	SLGRP	275,505	16,343	230,006	521,854	0.00379998%
2545	Council of Governments	SLGRP	4,747,893	470,527	6,385,768	11,604,188	0.08449821%
2547	Metzger Water District	Indep	-	-	(104,152)	-	0.00000000%
2549	Rogue River Fire District	SLGRP	1,070,016	67,895	431,316	1,569,227	0.01142664%
2550	Nyssa Road Assessment District 2	Indep	177,274	13,690	516,702	707,666	0.00515301%
2551	Sandy Fire Department	SLGRP	1,171,973	76,842	410,734	1,659,549	0.01208434%
2552	Winston-Dillard Fire District	SLGRP	1,223,901	77,747	1,056,459	2,358,107	0.01717103%
2553	Tangent Rural Fire Protection District	SLGRP	192,282	10,650	171,140	374,072	0.00272388%
2555	Monroe Fire Department	SLGRP	70,163	4,803	17,697	92,663	0.00067474%
2556	Jackson County Fire District 5	Indep	3,214,677	187,535	2,750,570	6,152,782	0.04480271%
2557	Estacada Fire Department	SLGRP	1,163,264	71,090	(548,290)	686,064	0.00499571%
2558	Boring Fire Department	SLGRP	2,130,173	127,035	1,102,071	3,359,279	0.02446126%
2559	Keizer Fire Department	SLGRP	2,772,725	164,646	1,386,220	4,323,591	0.03148309%
2561	Jefferson Rural Fire Protection District	SLGRP	390,412	30,118	60,104	480,634	0.00349983%
2562	Odell Rural Fire Protection District	SLGRP	147,228	8,662	117,705	273,595	0.00199224%
2563	Central Oregon Irrigation District	SLGRP	1,200,491	115,771	1,573,139	2,889,401	0.02103975%
2564	Illinois Valley Fire District	SLGRP	389,927	29,852	1,952	421,731	0.00307092%
2567	Charleston Rural Fire Protection District	SLGRP	217,104	13,623	113,003	343,730	0.00250294%
2568	Molalla Rural Fire Protection District 73	SLGRP	617,212	41,376	664,861	1,323,449	0.00963696%
2569	Central Oregon Intergovernmental Council	Indep	3,352,782	326,845	1,217,971	4,897,598	0.03566284%
2570	Port of St Helens	Indep	543,733	57,663	(66,312)	535,084	0.00389632%
2571	Crystal Springs Water District	SLGRP	146,999	15,742	191,896	354,637	0.00258236%
2572	Local Government Personnel Institute	SLGRP	437,543	43,037	584,809	1,065,389	0.00775784%
2573	Goshen Fire District	SLGRP	148,951	8,208	131,898	289,057	0.00210483%
2575	Jefferson County Rural Fire Protection District 1	Indep	387,964	23,257	201,974	613,195	0.00446510%
2576	Depoe Bay Rural Fire Protection District	SLGRP	412,221	26,013	305,938	744,172	0.00541884%
2578	Washington County Fire District 2	SLGRP	1,570,212	100,619	1,616,838	3,287,669	0.02393982%
2579	La Pine Rural Fire Protection District	SLGRP	2,273,192	139,638	1,226,536	3,639,366	0.02650077%
2580	Marion County Fire District 1	SLGRP	4,433,424	281,765	4,527,672	9,242,861	0.06730373%
2581	Port of Umatilla	Indep	166,566	11,881	325,369	503,816	0.00366864%
2582	Talent Irrigation District	SLGRP	551,641	43,609	592,574	1,187,824	0.00864938%

Exhibit G

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Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2585	Rogue River Valley Irrigation District	SLGRP	170,958	18,328	294,507	483,793	0.00352284%
2587	Tualatin Valley Irrigation District	SLGRP	211,839	21,070	196,366	429,275	0.00312585%
2588	Clatskanie Rural Fire Protection District	SLGRP	789,770	46,710	237,383	1,073,863	0.00781955%
2589	West Slope Water District	SLGRP	407,603	39,382	632,823	1,079,808	0.00786284%
2590	Redmond Fire & Rescue	SLGRP	5,016,358	315,354	2,801,417	8,133,129	0.05922300%
2592	Medford Irrigation District	SLGRP	338,843	30,675	358,590	728,108	0.00530186%
2594	Metro	SLGRP	42,945,836	4,071,421	28,534,273	75,551,530	0.55014352%
2595	Canby Fire District	SLGRP	2,263,563	146,641	1,857,575	4,267,779	0.03107668%
2596	Bend Parks & Recreation	Indep	4,598,502	454,247	2,408,441	7,461,190	0.05433014%
2597	Mapleton Water District	Indep	57,929	4,863	2,137	64,929	0.00047279%
2598	Marion County Housing Authority	SLGRP	587,892	57,777	(754,700)	-	0.00000000%
2599	South Suburban Sanitary District	SLGRP	560,814	53,363	709,946	1,324,123	0.00964187%
2600	Winston-Dillard Water District	SLGRP	329,400	31,669	387,241	748,310	0.00544897%
2601	Baker Valley Irrigation District	SLGRP	98,332	7,596	(79,301)	26,627	0.00019389%
2602	Aumsville Rural Fire Protection District	SLGRP	253,266	15,767	122,443	391,476	0.00285061%
2603	Corbett Water District	SLGRP	149,874	16,953	230,367	397,194	0.00289225%
2604	Netarts-Oceanside Sanitary District	SLGRP	256,511	25,152	92,864	374,527	0.00272719%
2605	Scio Fire District	SLGRP	34,918	2,427	(109,317)	-	0.00000000%
2606	West Valley Housing Authority	SLGRP	813,841	74,524	829,260	1,717,625	0.01250723%
2607	Hoodland Fire District 74	SLGRP	1,120,840	71,161	795,794	1,987,795	0.01447453%
2608	Gaston Rural Fire Protection District	Indep	139,182	8,450	47,287	194,919	0.00141934%
2610	Turner Fire District	Indep	448,976	27,672	(143,148)	333,500	0.00242845%
2612	Community Services Consortium	SLGRP	3,126,437	313,139	3,630,672	7,070,248	0.05148342%
2613	Polk Soil & Water Conservation District	Indep	147,044	15,452	65,233	227,729	0.00165825%
2614	Mountain Valley Mental Health Program	Indep	-	-	(168,445)	-	0.00000000%
2615	Humanities Council	Indep	-	-	162,737	162,737	0.00118500%
2616	Alcohol Safety Action Program	Indep	-	-	(102,904)	-	0.00000000%
2617	Clean Water Services	SLGRP	21,473,758	1,912,757	12,500,999	35,887,514	0.26132208%
2618	Estacada Cemetery District	Indep	41,755	4,120	(231,325)	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	-	-	(214,464)	-	0.00000000%
2620	Jackson County Fire District 4	SLGRP	364,716	21,414	344,095	730,225	0.00531728%
2623	Evans Valley Fire District 6	Indep	130,947	6,595	(176,216)	-	0.00000000%
2624	Klamath Vector Control	SLGRP	137,256	10,958	148,907	297,121	0.00216355%
2625	Port of Newport	SLGRP	444,442	41,803	(95,177)	391,068	0.00284764%
2626	Tillamook Peoples Utility District	SLGRP	6,027,368	557,033	7,389,920	13,974,321	0.10175680%
2628	McKenzie Fire And Rescue	SLGRP	429,461	26,205	124,505	580,171	0.00422463%
2629	Metropolitan Wastewater Management Commission	Indep	-	-	(824,206)	-	0.00000000%
2630	Sheridan Fire District	SLGRP	388,672	23,206	214,945	626,823	0.00456434%
2631	Arch Cape Water-Sanitary District	SLGRP	120,367	9,618	83,943	213,928	0.00155776%
2632	Umpqua Regional Council of Governments	Indep	-	-	64,014	64,014	0.00046613%
2633	Port of Cascade Locks	Indep	336,598	34,881	(16,083)	355,396	0.00258789%
2637	Northeast Oregon Housing Authority	Indep	667,987	56,663	570,302	1,294,952	0.00942945%
2638	North Douglas County Fire and EMS	SLGRP	279,299	17,962	143,494	440,755	0.00320945%
2641	Suburban East Salem Water District	SLGRP	277,658	24,452	317,721	619,831	0.00451342%
2642	Dexter Rural Fire Protection District	SLGRP	78,962	4,795	45,258	129,015	0.00093945%
2643	Sweet Home Cemetery	Indep	86,132	8,340	83,270	177,742	0.00129426%
2644	Lakeside Water District	Indep	108,367	11,918	91,905	212,190	0.00154510%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	136,493	7,714	26,487	170,694	0.00124294%
2646	Keno Rural Fire Protection District	Indep	134,986	8,822	14,219	158,027	0.00115071%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	414,579	22,973	269,164	706,716	0.00514609%
2648	Black Butte Ranch Rural Fire Protection District	Indep	953,270	58,439	208,306	1,220,015	0.00888378%
2649	Colton Fire Department	SLGRP	109,318	6,638	48,875	164,831	0.00120025%
2650	Pleasant Hill Fire Department	SLGRP	63,195	3,482	33,198	99,875	0.00072726%
2651	Imbler Rural Fire Protection District	SLGRP	26,109	2,240	30,442	58,791	0.00042810%
2652	The Oregon Consortium	SLGRP	243,745	19,763	317,578	581,086	0.00423129%
2653	Umatilla Fire Department	SLGRP	176,886	10,346	92,431	279,663	0.00203642%
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(56,030)	-	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	-	-	122,170	122,170	0.00088961%
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	6,451,247	611,835	5,042,933	12,106,015	0.08815236%
2658	Salem Metropolitan Communication Agency	Indep	-	-	238,261	238,261	0.00173494%
2659	Silverton Fire District	SLGRP	511,608	33,034	336,277	880,919	0.00641459%
2660	Tualatin Valley Fire & Rescue	SLGRP	51,229,094	3,329,616	27,330,333	81,889,043	0.59629138%
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00000000%
2662	East Central Oregon Association of Counties	Indep	-	-	32,310	32,310	0.00023527%
2663	Metropolitan Area Communications Commission	SLGRP	845,233	74,751	877,165	1,797,149	0.01308630%
2664	Applegate Valley Rural Fire Protection District 9	Indep	577,688	41,169	55,670	674,527	0.00491170%
2665	N NE Community Mental Health Center	Indep	-	-	201,457	201,457	0.00146695%
2666	Central City Concern	Indep	-	-	(381,452)	-	0.00000000%
2667	Mental Health Services West Inc	Indep	-	-	(286,421)	-	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	-	-	(474,184)	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	859,292	72,948	692,365	1,624,605	0.01182989%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	437,240	437,240	0.00318385%
2671	Columbia 911 Communications District	SLGRP	1,055,582	97,515	1,212,022	2,365,119	0.01722209%
2672	Rockwood Water PUD	Indep	986,785	96,602	1,624,378	2,707,765	0.01971713%
2673	Port Orford Library	SLGRP	4,665	528	(30,101)	-	0.00000000%
2674	Nestucca Rural Fire District	SLGRP	303,788	17,570	55,210	376,568	0.00274205%
2675	Salmon Harbor-Douglas County	Indep	302,293	27,900	(22,335)	307,858	0.00224173%
2676	Woodburn Fire District	SLGRP	1,467,180	91,394	1,468,600	3,027,174	0.02204297%
2677	Portland Private Industry Council Inc	Indep	-	-	(199,321)	-	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	503,449	56,667	(47,698)	512,418	0.00373127%
2679	Columbia River Public Utility District	Indep	3,094,410	314,558	2,335,012	5,743,980	0.04182593%
2681	Cloverdale Rural Fire Protection District	SLGRP	159,227	9,379	127,446	296,052	0.00215576%
2684	Parkdale Fire District	SLGRP	122,251	7,730	124,218	254,199	0.00185100%
2685	Oregon Community College Association	Indep	303,980	29,115	(297,093)	36,002	0.00026216%
2686	Weston Cemetery	Indep	39,340	2,114	5,617	47,071	0.00034276%
2687	Columbia Drainage Vector Control District	SLGRP	153,736	13,154	178,736	345,626	0.00251674%
2688	Polk County Fire District 1	Indep	1,113,978	71,973	752,691	1,938,642	0.01411661%
2689	Redmond Area Park & Recreation District	Indep	529,726	56,061	(146,856)	438,931	0.00319616%
2692	Siuslaw Public Library	SLGRP	261,104	23,781	239,468	524,353	0.00381818%
2694	Philomath Fire Department	SLGRP	474,896	27,766	318,491	821,153	0.00597939%
2695	Washington County Consolidated Communications Agency	SLGRP	5,253,248	494,708	6,722,281	12,470,237	0.09080452%
2696	Stayton Fire District	SLGRP	557,733	36,057	502,684	1,096,474	0.00798419%
2697	Oregon Museum Park	Indep	-	-	(46,654)	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	188,536	11,216	(133,865)	65,887	0.00047977%
2699	Chetco Library Board	SLGRP	200,874	16,234	210,667	427,775	0.00311493%
2700	Lowell Rural Fire Protection District	SLGRP	56,551	3,434	(112,389)	-	0.00000000%
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,233,930	77,075	948,365	2,259,370	0.01645205%
2702	Banks Fire District 13	Indep	73,164	6,025	203,391	282,580	0.00205766%
2703	Westport Sewer District	Indep	-	-	(5,126)	-	0.00000000%
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00000000%
2705	Lebanon Fire District	SLGRP	3,669,791	221,320	2,447,897	6,339,008	0.04615875%
2706	Stanfield Fire District	SLGRP	105,793	6,424	37,891	150,108	0.00109304%
2707	Clatskanie Library	SLGRP	75,430	5,949	80,835	162,214	0.00118119%
2708	Milton-Freewater Cemetery District 3	Indep	-	-	126,384	126,384	0.00092029%
2709	Scappoose Public Library	SLGRP	112,256	9,879	31,756	153,891	0.00112059%
2710	Klamath County Emergency Communications District	SLGRP	488,649	48,866	664,011	1,201,526	0.00874915%
2712	Jefferson County EMS	SLGRP	194,067	20,673	280,909	495,649	0.00360917%
2713	Port of Tillamook Bay	SLGRP	459,955	47,107	475,950	983,012	0.00715800%
2714	Winchester Bay Sanitary District	Indep	117,307	11,218	61,096	189,621	0.00138076%
2715	Jackson County Fire District 3	SLGRP	7,733,111	491,313	2,746,042	10,970,466	0.07988363%
2716	Neskowin Water District	SLGRP	161,347	13,958	189,201	364,506	0.00265422%
2717	Ice Fountain Water District	Indep	165,219	16,093	44,979	226,291	0.00164778%
2718	Curry Library	SLGRP	29,218	3,040	(175,431)	-	0.00000000%
2719	Human Solutions, Inc	Indep	-	-	(225,658)	-	0.00000000%
2720	Tri-Met	Indep	-	-	(909,916)	-	0.00000000%
2721	Klamath Housing Authority	SLGRP	419,783	41,715	455,822	917,320	0.00667965%
2722	Tillamook 9-1-1	Indep	441,103	41,353	(485,414)	-	0.00000000%
2723	Oregon Coastal Zone Management Association	Indep	109,439	4,276	(114,133)	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	Indep	292,325	27,248	(37,755)	281,818	0.00205211%
2725	West Valley Fire District	Indep	663,350	39,679	37,224	740,253	0.00539030%
2726	Yamhill Communications Agency	SLGRP	866,991	77,991	1,048,490	1,993,472	0.01451586%
2728	Baker County Library District	SLGRP	341,875	34,061	444,199	820,135	0.00597198%
2729	Douglas County Fire District 2	Indep	6,705,882	463,761	11,361,787	18,531,430	0.13494030%
2731	Canby Utility Board	SLGRP	1,418,247	141,007	1,916,054	3,475,308	0.02530615%
2732	Umatilla County Special Library District	SLGRP	103,721	9,762	18,190	131,673	0.00095880%
2733	Wiard Memorial Park District	Indep	-	-	321,417	321,417	0.00234046%
2734	Seal Rock Water District	SLGRP	323,985	33,064	266,807	623,856	0.00454273%
2736	Wasco 9-1-1	Indep	-	-	(263,428)	-	0.00000000%
2737	Portland Energy Conservation Inc	Indep	-	-	80,251	80,251	0.00058436%
2739	Scappoose Rural Fire Protection District	SLGRP	1,804,920	112,297	1,433,674	3,350,891	0.02440018%
2740	Neskowin Regional Sanitary Authority	Indep	133,029	14,255	(53,288)	93,996	0.00068445%
2741	Port of Garibaldi	SLGRP	218,261	22,093	222,998	463,352	0.00337399%
2742	Amity Fire District	SLGRP	125,696	7,837	48,056	181,589	0.00132228%
2743	Douglas Soil & Water Conservation District	Indep	170,456	16,274	(202,943)	-	0.00000000%
2745	Clackamas County Fire District	SLGRP	26,777,762	1,667,949	16,376,698	44,822,409	0.32638330%
2746	Marion-Salem Data Center	Indep	-	-	(5,779,811)	-	0.00000000%
2747	Salem Housing Authority	Indep	1,689,728	160,742	1,901,563	3,752,033	0.02732118%
2749	Black Butte Ranch Police	SLGRP	546,643	36,083	196,502	779,228	0.00567410%
2750	Eastern Oregon Human Services Consortium	Indep	-	-	(424,951)	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	42,517	3,645	(122,872)	-	0.00000000%
2753	Linn-Benton Housing Authority	SLGRP	871,657	85,149	376,044	1,332,850	0.00970541%
2754	Western Lane Ambulance District	SLGRP	867,302	84,077	1,111,755	2,063,134	0.01502312%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2756	Sandy Area Sch Trans Agency	Indep	-	-	(128,581)	-	0.00000000%
2757	City of Stayton	SLGRP	1,033,056	64,766	789,729	1,887,551	0.01374458%
2758	Mohawk Valley Rural Fire District	SLGRP	112,164	6,181	(53)	118,292	0.00086137%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	110,287	6,817	11,413	128,517	0.00093582%
2761	Clackamas River Water	SLGRP	2,246,533	215,129	2,923,263	5,384,925	0.03921140%
2763	Junction City Fire Department	SLGRP	302,776	19,905	221,340	544,021	0.00396140%
2765	Green Sanitary	SLGRP	248,657	20,433	234,288	503,378	0.00366545%
2766	Southwest Lincoln County Water District	SLGRP	192,491	17,527	199,716	409,734	0.00298356%
2767	Springfield Utility Board	Indep	85,508	6,772	(22,050)	70,230	0.00051139%
2768	Lake County Library District	SLGRP	103,324	10,324	140,283	253,931	0.00184905%
2771	Harbor Water PUD	Indep	282,968	22,725	(165,717)	139,976	0.00101926%
2772	Umatilla County Soil & Water District	SLGRP	66,910	7,569	59,497	133,976	0.00097557%
2773	Housing Authority of Jackson County	SLGRP	1,971,342	197,641	2,685,620	4,854,603	0.03534976%
2774	Oregon Trail Library District	SLGRP	98,311	8,302	100,514	207,127	0.00150824%
2776	Rainier Cemetery District	SLGRP	50,077	5,665	462	56,204	0.00040926%
2777	City of Newberg	SLGRP	7,707,135	505,972	4,115,358	12,328,465	0.08977217%
2778	Mulino Water District 23	SLGRP	46,751	4,732	64,302	115,785	0.00084311%
2779	Brownsville Rural Fire Protection District	Indep	95,380	6,245	(21,334)	80,291	0.00058465%
2780	Nehalem Bay Health District	SLGRP	25,468	2,881	24,088	52,437	0.00038183%
2781	North Bend Coos-Curry Housing Authority	SLGRP	361,631	36,112	490,703	888,446	0.00646940%
2782	Millington Rural Fire Protection District	Indep	79,060	4,192	(91,667)	-	0.00000000%
2783	Tillamook Fire District	Indep	342,397	21,772	(40,759)	323,410	0.00235497%
2784	Eisenschmidt Pool	SLGRP	152,673	16,228	182,000	350,901	0.00255516%
2785	Fern Ridge Community Library	Indep	138,678	14,110	(128,227)	24,561	0.00017885%
2786	Seal Rock Rural Fire Protection District	SLGRP	71,244	4,877	5,855	81,976	0.00059692%
2788	Port of Hood River	Indep	794,234	80,657	259,426	1,134,317	0.00825976%
2789	Farmers Irrigation District	SLGRP	523,499	45,900	113,394	682,793	0.00497189%
2790	Silver Falls Library District	SLGRP	310,817	31,244	403,517	745,578	0.00542907%
2792	North Wasco County Parks And Recreation District	SLGRP	316,447	27,051	367,582	711,080	0.00517787%
2793	North Lincoln Fire & Rescue District 1	SLGRP	596,576	42,586	453,285	1,092,447	0.00795487%
2794	Siuslaw Rural Fire Protection District 1	SLGRP	499,308	30,512	456,531	986,351	0.00718231%
2796	West Side Rural Fire Protection District	Indep	135,997	6,790	(61,219)	81,568	0.00059395%
2797	Vernonia Fire	Indep	93,427	5,920	(29,322)	70,025	0.00050990%
2798	Fairview Water District	SLGRP	124,828	11,266	139,450	275,544	0.00200643%
2799	Sublimity Fire District	SLGRP	211,113	14,127	121,749	346,989	0.00252667%
2801	Coburg Rural Fire Protection District	SLGRP	145,184	9,066	58,314	212,564	0.00154783%
2802	Rural Road Assessment District 3	SLGRP	178,415	19,311	262,407	460,133	0.00335055%
2803	Southwestern Polk County Rural Fire Protection District	Indep	26,872	3,040	(15,438)	14,474	0.00010540%
2804	Aurora Rural Fire Protection District	SLGRP	400,832	23,275	60,060	484,167	0.00352556%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	36,086	3,653	49,094	88,833	0.00064686%
2808	Lifeways	Indep	-	-	(12,807)	-	0.00000000%
2809	Juntura Road District 4	Indep	-	-	31,823	31,823	0.00023173%
2810	Sutherlin Water Control District	SLGRP	36,860	4,169	47,446	88,475	0.00064425%
2811	Mid-Columbia Center For Living	SLGRP	2,952,431	297,514	4,042,730	7,292,675	0.05310307%
2812	Workforce Development Board	Indep	-	-	(48,671)	-	0.00000000%
2814	The Job Council	SLGRP	1,567,972	152,595	2,073,517	3,794,084	0.02762738%
2815	Hermiston Rural Fire Protection District	Indep	2,533,629	166,031	678,476	3,378,136	0.02459857%
2816	Odell Sanitary District	SLGRP	167,625	18,572	277,550	463,747	0.00337687%
2817	Wickiup Water District	SLGRP	65,542	7,414	99,419	172,375	0.00125518%
2818	Netarts Water District	SLGRP	106,774	11,054	122,862	240,690	0.00175263%
2819	Harrisburg Fire and Rescue	SLGRP	196,084	10,969	138,503	345,556	0.00251623%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	423,045	25,873	122,526	571,444	0.00416108%
2821	Tillamook County Soil And Water Conservation District	Indep	63,683	5,755	30,822	100,260	0.00073006%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	84,747	8,578	111,553	204,878	0.00149186%
2823	Lyons Fire District	SLGRP	28,081	3,176	51,043	82,300	0.00059928%
2824	Glide Fire Department	SLGRP	42,488	4,028	35,925	82,441	0.00060031%
2825	Northern Oregon Corrections	SLGRP	3,308,951	261,784	1,146,383	4,717,118	0.03434863%
2826	Wasco County Soil-Water Conservation District	SLGRP	282,209	29,363	255,158	566,730	0.00412676%
2828	Deschutes Public Library District	Indep	3,032,266	310,563	1,289,810	4,632,639	0.03373348%
2829	Hubbard Rural Fire Protection District	SLGRP	77,708	4,282	(525)	81,465	0.00059320%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	133,043	8,291	106,443	247,777	0.00180424%
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(313,415)	-	0.00000000%
2832	Careoregon	Indep	-	-	(9,019)	-	0.00000000%
2833	Boardman Rural Fire Protection District	Indep	508,324	30,138	13,908	552,370	0.00402219%
2834	Crescent Rural Fire Protection District	SLGRP	314,673	17,785	254,271	586,729	0.00427238%
2835	North Clackamas County Water Commission	Indep	284,507	18,918	134,054	437,479	0.00318559%
2837	NORCOM	SLGRP	866,430	87,489	743,494	1,697,413	0.01236005%
2838	High Desert Parks & Recreation District	SLGRP	19,318	1,955	26,570	47,843	0.00034838%
2839	North Morrow Vector Control District	SLGRP	85,524	8,657	117,632	211,813	0.00154236%
2840	Cannon Beach Rural Fire Protection District	SLGRP	149,845	9,328	126,097	285,270	0.00207725%
2841	Jefferson County Soil & Water Conservation District	Indep	74,487	8,668	23,162	106,317	0.00077417%

Exhibit G

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Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2842	Tualatin Valley Water District	SLGRP	7,564,330	702,815	6,779,197	15,046,342	0.10956294%
2843	Yachats Rural Fire Protection District	SLGRP	228,364	12,587	146,501	387,452	0.00282131%
2844	Crook County Rural Fire Protection District 1	SLGRP	1,603,525	97,992	1,283,927	2,985,444	0.02173911%
2845	Sunrise Water Authority	Indep	729,328	83,241	1,130,712	1,943,281	0.01415039%
2846	Jefferson County Library District	SLGRP	143,194	14,751	224,517	382,462	0.00278497%
2847	Sweet Home Fire and Ambulance District	SLGRP	1,032,675	61,252	743,244	1,837,171	0.01337773%
2848	Lane Transit District	Indep	-	-	(4,266)	-	0.00000000%
2849	Lebanon Aquatic District	SLGRP	127,800	14,427	189,408	331,635	0.00241487%
2850	Lake County 4-H & Extension Service	SLGRP	39,294	4,445	31,867	75,606	0.00055054%
2851	East Umatilla County Rural Fire Protection District	SLGRP	73,545	5,034	41,670	120,249	0.00087562%
2852	Ochoco Irrigation District	SLGRP	294,633	30,394	158,083	483,110	0.00351786%
2853	Mill City Rural Fire Protection District	SLGRP	59,411	4,067	9,205	72,683	0.00052926%
2854	Sunset Empire Transportation District	Indep	-	-	(4,157)	-	0.00000000%
2855	Harney Hospital	SLGRP	5,751,632	596,426	5,613,729	11,961,787	0.08710214%
2856	Mid-Columbia Council Of Governments	Indep	-	-	33,676	33,676	0.00024522%
2857	Sunriver Service District	SLGRP	2,283,898	150,862	900,696	3,335,456	0.02428779%
2858	Nesika Beach-Ophir Water District	SLGRP	71,131	5,875	60,797	137,803	0.00100344%
2859	South Lane County Fire and Rescue	Indep	2,230,512	132,413	2,157,477	4,520,402	0.03291621%
2860	Coos County Airport District	SLGRP	451,632	49,959	402,829	904,420	0.00658571%
2861	Mt Angel Fire District	Indep	26,078	2,358	(5,542)	22,894	0.00016671%
2864	Tri-City Water and Sanitary Authority	SLGRP	249,788	27,654	298,076	575,518	0.00419075%
2865	Tri-County Cooperative Weed Management Area	Indep	62,993	7,126	2,917	73,036	0.00053183%
2866	Jefferson Behavioral Health	Indep	-	-	7,536	7,536	0.00005487%
2867	West Multnomah Soil And Water Conservation District	SLGRP	372,779	37,796	607,350	1,017,925	0.00741222%
2869	Nehalem Bay Fire & Rescue	SLGRP	127,476	9,026	145,034	281,536	0.00205006%
2870	Clackamas River Water Providers	Indep	88,398	11,502	14,242	114,142	0.00083115%
2872	Emergency Communications of Southern Oregon	Indep	-	-	6,295	6,295	0.00004584%
2873	Mosier Fire District	Indep	54,787	3,019	1,143	58,949	0.00042925%
2874	Umatilla-Morrow Radio and Data District	Indep	78,088	9,982	(10,439)	77,631	0.00056529%
2876	Oregon Municipal Electric Utilities Association	Indep	72,188	7,747	(1,580)	78,355	0.00057056%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,568,333	145,689	39,950	2,753,972	0.02005360%
2878	Yamhill Fire Protection District	Indep	105,464	5,812	1,204	112,480	0.00081905%
2879	LaGrande Rural Fire Protection District	Indep	-	-	-	-	0.00000000%
2880	Oregon Health & Science University	SLGRP	310,490,967	28,256,259	207,414,806	546,162,032	3.97698767%
2881	Lake Chinook Fire and Rescue District	Indep	-	-	-	-	0.00000000%
2883	Lane Fire Authority	SLGRP	2,798,877	167,670	2,070,873	5,037,420	0.03668098%
2884	North Central Public Health District	SLGRP	-	-	-	-	0.00000000%
2885	Siletz Rural Fire Protection District	Indep	-	-	-	-	0.00000000%
2900	Clatsop Community College	SLGRP	4,526,632	432,172	399,019	5,357,823	0.03901406%
2901	Blue Mountain Community College	SLGRP	8,035,471	755,668	2,533,170	11,324,309	0.08246021%
2902	Treasure Valley Community College	SLGRP	7,760,668	759,635	(214,864)	8,305,439	0.06047771%
2903	Umpqua Community College	SLGRP	9,379,408	924,721	4,360,436	14,664,565	0.10678295%
2904	Lane Community College	SLGRP	43,135,670	4,055,020	6,005,793	53,196,483	0.38736079%
2905	Mt Hood Community College	SLGRP	30,473,201	2,898,085	(12,821,925)	20,549,361	0.14963427%
2906	Klamath Community College	SLGRP	3,434,398	362,677	5,429,877	9,226,952	0.06718789%
2908	Clackamas Community College	SLGRP	20,212,426	1,919,951	4,115,162	26,247,539	0.19112669%
2910	Linn-Benton Community College	SLGRP	20,914,800	1,957,772	4,735,619	27,608,191	0.20103454%
2918	Portland Community College	SLGRP	102,224,963	9,706,696	35,104,914	147,036,573	1.07067611%
2919	Chemeketa Community College	SLGRP	36,459,758	3,404,896	1,354,877	41,219,531	0.30014823%
2922	Rogue Community College	SLGRP	15,659,237	1,479,775	5,548,561	22,687,573	0.16520408%
2995	Oregon Coast Community College	SLGRP	1,790,720	170,976	779,331	2,741,027	0.01995933%
2996	Columbia Gorge Community College	SLGRP	4,156,725	405,417	2,973,351	7,535,493	0.05487119%
2997	Tillamook Bay Community College	SLGRP	1,087,384	104,777	220,776	1,412,937	0.01028858%
2998	Southwestern Community College	SLGRP	8,391,856	809,047	790,582	9,991,485	0.07275499%
2999	Central Oregon Community College	SLGRP	17,155,066	1,689,003	15,043,906	33,887,975	0.24676204%
3003	Baker School District 5J	Schools	6,436,400	618,365	5,052,696	12,107,461	0.08816289%
3008	Huntington School District 16J	Schools	363,185	38,454	955,547	1,357,186	0.00988262%
3016	Burnt River High School	Schools	289,730	27,257	677,315	994,302	0.00724021%
3027	Pine-Eagle School District 61	Schools	719,298	72,355	1,797,936	2,589,589	0.01885661%
3037	Alsea School	Schools	714,449	71,185	1,768,863	2,554,497	0.01860108%
3039	Corvallis School District 509J	Schools	22,726,137	2,214,799	15,173,806	40,114,742	0.29210349%
3043	Philomath School District 17J	Schools	4,767,629	454,563	4,081,188	9,303,380	0.06774442%
3049	Monroe Elementary School	Schools	-	-	-	-	0.00000000%
3075	West Linn School District	Schools	30,238,682	2,930,970	34,131,559	67,301,211	0.49006718%
3083	Welches Elementary School	Schools	-	-	-	-	0.00000000%
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00000000%
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00000000%
3109	Boring School District	Schools	-	-	-	-	0.00000000%
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00000000%
3116	Colton School District 53	Schools	2,395,349	231,379	5,749,513	8,376,241	0.06099327%
3122	Oregon City School District 62	Schools	29,309,835	2,814,404	27,376,208	59,500,447	0.43326436%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00000000%
3160	Gladstone School District 115	Schools	6,262,820	608,415	(7,120,541)	-	0.00000000%
3174	Canby Union High School	Schools	-	-	-	-	0.00000000%
3175	Sandy Union High School	Schools	-	-	-	-	0.00000000%
3176	Molalla Union High School	Schools	-	-	-	-	0.00000000%
3179	Clatsop County School District 1C	Schools	6,786,240	660,654	(6,801,952)	644,942	0.00469627%
3186	Jewell School District 8	Schools	1,281,828	128,524	3,193,685	4,604,037	0.03352521%
3187	Seaside Schools	Schools	6,547,665	618,189	6,385,711	13,551,565	0.09867842%
3195	Warrenton-Hammond School District	Schools	3,529,938	336,324	4,295,231	8,161,493	0.05942954%
3230	Vernonia School District	Schools	2,156,597	207,092	5,146,016	7,509,705	0.05468341%
3241	Coquille School District 8	Schools	3,207,723	310,235	7,709,003	11,226,961	0.08175135%
3242	Coos Bay School District 9	Schools	9,551,327	923,223	14,022,826	24,497,376	0.17838252%
3245	North Bend Public Schools	Schools	7,086,287	690,437	7,200,688	14,977,412	0.10906101%
3252	Powers School District	Schools	622,359	58,711	1,458,904	2,139,974	0.01558265%
3257	Myrtle Point School District 41	Schools	2,467,992	249,406	6,197,475	8,914,873	0.06491542%
3264	Bandon School District	Schools	2,622,303	254,283	6,318,654	9,195,240	0.06695697%
3274	Crook County School District	Schools	10,797,284	1,047,220	(3,840,765)	8,003,739	0.05828082%
3275	Port Orford-Langlois School District 2Cj	Schools	971,065	94,203	2,340,844	3,406,112	0.02480228%
3277	Curry County School District 3C	Schools	-	-	-	-	0.00000000%
3281	Ophir School	Schools	-	-	-	-	0.00000000%
3282	Pistol River School District 16	Schools	-	-	-	-	0.00000000%
3283	Brookings-Harbor School District 17C	Schools	5,311,061	516,169	276,733	6,103,963	0.04444722%
3288	Central Curry School District 1	Schools	1,654,698	155,257	3,857,956	5,667,911	0.04127202%
3291	Bend-La Pine Public Schools	Schools	59,111,512	5,810,922	64,853,004	129,775,438	0.94498571%
3296	Sisters School District	Schools	4,279,603	413,628	(35,761)	4,657,470	0.03391430%
3307	Oakland School District	Schools	1,934,819	189,073	4,698,257	6,822,149	0.04967684%
3310	Roseburg Public Schools	Schools	19,967,294	1,927,744	8,831,998	30,727,036	0.22374504%
3316	Glide School District 12	Schools	2,545,953	242,051	2,143,000	4,931,004	0.03590609%
3318	Days Creek School District 15	Schools	869,345	82,396	2,047,452	2,999,193	0.02183922%
3319	South Umpqua School District	Schools	4,899,918	476,899	(5,897,517)	-	0.00000000%
3320	Camas Valley School District 21	Schools	647,606	66,120	1,643,010	2,356,736	0.01716104%
3321	North Douglas School District 22	Schools	1,271,707	122,886	3,053,574	4,448,167	0.03239021%
3324	Yoncalla School District 32	Schools	975,158	94,680	2,352,697	3,422,535	0.02492187%
3325	Elkton School District 34	Schools	739,174	76,529	1,901,664	2,717,367	0.01978705%
3331	Umpqua School District	Schools	-	-	-	-	0.00000000%
3335	Riddle School District	Schools	1,299,759	127,414	3,166,106	4,593,279	0.03344688%
3338	Glendale 77	Schools	1,266,973	119,687	2,974,087	4,360,747	0.03175365%
3349	Winston-Dillard Schools	Schools	4,248,329	406,114	(7,142,416)	-	0.00000000%
3353	Sutherlin School District 130	Schools	5,121,019	495,139	(1,238,303)	4,377,855	0.03187822%
3361	Arlington Public Schools	Schools	810,329	79,825	1,983,554	2,873,708	0.02092548%
3364	Condon Admin School District 25J	Schools	652,640	61,060	1,517,282	2,230,982	0.01624534%
3370	Prairie City School District 4	Schools	648,544	61,048	1,516,981	2,226,573	0.01621323%
3372	Monument School District 8	Schools	391,411	38,568	958,372	1,388,351	0.01010955%
3375	Dayville School District 16J	Schools	355,787	34,953	868,555	1,259,295	0.00916981%
3376	Long Creek Schools	Schools	249,860	23,100	574,015	846,975	0.00616742%
3392	Burns-Slater School District	Schools	-	-	-	-	0.00000000%
3394	Crane Elementary School	Schools	128,017	12,210	303,406	443,633	0.00323040%
3395	Pine Creek School	Schools	20,696	2,341	58,171	81,208	0.00059133%
3396	Diamond School District 7	Schools	114,613	11,432	284,075	410,120	0.00298637%
3397	Suntex School District	Schools	70,619	7,092	176,225	253,936	0.00184909%
3398	Drewsey School	Schools	-	-	-	-	0.00000000%
3399	Frenchglen School District	Schools	98,210	9,357	232,508	340,075	0.00247632%
3405	Fields-Trout Creek 33	Schools	88,695	10,033	249,307	348,035	0.00253429%
3407	Crane Union High School	Schools	555,649	54,655	1,358,126	1,968,430	0.01433352%
3408	Burns Union High School	Schools	-	-	-	-	0.00000000%
3409	Hood River County School District	Schools	17,683,821	1,721,135	16,565,912	35,970,868	0.26192904%
3414	City of Phoenix School District	Schools	8,538,566	821,861	6,568,960	15,929,387	0.11599301%
3415	Ashland Public Schools	Schools	10,381,236	1,010,149	25,101,094	36,492,479	0.26572726%
3416	Central Point School District 6	Schools	14,377,895	1,395,739	34,682,567	50,456,201	0.36740688%
3417	Eagle Point School District 9	Schools	12,362,189	1,193,381	29,654,210	43,209,780	0.31464062%
3424	Rogue River School District	Schools	2,599,812	252,393	6,271,682	9,123,887	0.06643740%
3432	Prospect School District	Schools	868,157	89,396	2,221,398	3,178,951	0.02314817%
3439	Butte Falls School District	Schools	794,317	76,593	1,903,244	2,774,154	0.02020056%
3440	Pinehurst School	Schools	135,075	13,050	324,272	472,397	0.00343985%
3445	Culver School District 4	Schools	2,190,239	220,786	5,486,284	7,897,309	0.05750583%
3446	Ashwood School	Schools	-	-	-	-	0.00000000%
3447	Madras School District	Schools	12,512,732	1,251,963	16,769,208	30,533,903	0.22233870%
3451	Black Butte School District	Schools	121,081	13,366	332,138	466,585	0.00339753%
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00000000%
3454	Grants Pass School District	Schools	22,892,520	2,210,939	54,939,386	80,042,845	0.58284793%
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00000000%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3456	Klamath County School District	Schools	22,538,913	2,188,293	54,376,663	79,103,869	0.57601058%
3457	Klamath Falls City Schools	Schools	12,300,444	1,177,819	29,267,494	42,745,757	0.31126175%
3460	Union School District 5	Schools	-	-	-	-	0.00000000%
3461	Lake County School District 7	Schools	2,829,028	273,888	6,805,817	9,908,733	0.07215241%
3462	Paisley School District	Schools	483,829	50,406	1,252,535	1,786,770	0.01301072%
3463	North Lake School District 14	Schools	1,060,751	104,572	2,598,499	3,763,822	0.02740702%
3464	Plush School District	Schools	71,773	6,782	168,515	247,070	0.00179909%
3465	Adel School District 21	Schools	69,441	6,222	154,618	230,281	0.00167684%
3470	Pleasant Hill School District	Schools	2,980,779	287,938	7,154,930	10,423,647	0.07590186%
3473	Eugene School District 4J	Schools	62,968,205	6,117,990	101,760,746	170,846,941	1.24405605%
3487	Springfield School District 19	Schools	38,570,250	3,747,063	36,825,864	79,143,177	0.57629681%
3494	Fern Ridge School District	Schools	4,259,048	421,550	2,335,730	7,016,328	0.05109079%
3498	Mapleton School District	Schools	1,060,173	103,775	2,578,687	3,742,635	0.02725274%
3502	Creswell School District 40	Schools	4,530,770	435,033	7,822,353	12,788,156	0.09311951%
3506	South Lane School District	Schools	11,828,413	1,135,438	184,711	13,148,562	0.09574387%
3510	Bethel School District	Schools	16,985,458	1,659,954	41,248,016	59,893,428	0.43612593%
3517	Crow-Applegate-Lorane District 66	Schools	1,196,077	119,545	2,970,559	4,286,181	0.03121068%
3519	McKenzie School District	Schools	1,157,499	116,773	2,901,675	4,175,947	0.03040799%
3520	Junction City School District 69	Schools	5,823,203	572,975	14,237,793	20,633,971	0.15025037%
3522	Lowell School District	Schools	1,077,622	109,392	2,718,281	3,905,295	0.02843718%
3524	Oakridge School District	Schools	1,958,983	183,813	4,567,549	6,710,345	0.04886271%
3527	Marcola School District 79	Schools	745,706	75,289	1,870,847	2,691,842	0.01960118%
3533	Triangle Lake Schools	Schools	1,101,762	110,839	2,754,234	3,966,835	0.02888530%
3537	Siuslaw School District 97J	Schools	5,174,870	498,947	2,768,760	8,442,577	0.06147631%
3579	Lincoln County School District	Schools	14,502,185	1,432,241	(37,105,015)	-	0.00000000%
3582	Linn County School District 5	Schools	-	-	-	-	0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00000000%
3613	Harris School	Schools	-	-	-	-	0.00000000%
3615	Central Linn School District 552C	Schools	2,500,190	251,713	6,254,789	9,006,692	0.06558402%
3618	Sweet Home School District 55	Schools	7,580,046	729,499	(4,041,101)	4,268,444	0.03108153%
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00000000%
3647	Scio School District 95C	Schools	2,406,496	248,344	6,171,077	8,825,917	0.06426767%
3665	Santiam Canyon School District	Schools	1,716,171	162,866	(781,401)	1,097,636	0.00799266%
3676	Harrisburg High School	Schools	-	-	-	-	0.00000000%
3684	Ontario School District 8C	Schools	9,308,468	918,508	11,157,135	21,384,111	0.15571267%
3687	Juntura Grade School	Schools	56,748	5,346	132,838	194,932	0.00141944%
3689	Vale School District 15	Schools	-	-	-	-	0.00000000%
3694	Nyssa School District 26	Schools	4,635,391	447,224	11,113,034	16,195,649	0.11793185%
3696	Annex Elementary School	Schools	213,521	22,287	553,819	789,627	0.00574983%
3707	Adrian School District 61	Schools	1,051,505	97,305	2,417,925	3,566,735	0.02597189%
3709	Harper School District 66	Schools	534,969	52,240	1,298,119	1,885,328	0.01372839%
3712	W W Jones School	Schools	68,109	7,651	190,121	265,881	0.00193607%
3715	Vale High School	Schools	-	-	-	-	0.00000000%
3720	Silverton RFD	Schools	-	-	-	-	0.00000000%
3727	Aumsville Elementary	Schools	-	-	-	-	0.00000000%
3729	Jefferson School District 14Cj	Schools	3,437,527	337,903	83,613	3,859,043	0.02810039%
3730	North Marion School District 15	Schools	6,731,955	657,160	3,036,560	10,425,675	0.07591663%
3732	Marion Elementary School	Schools	-	-	-	-	0.00000000%
3735	Salem-Keizer Public Schools	Schools	156,515,306	15,318,635	121,083,700	292,917,641	2.13293817%
3750	St Paul School District	Schools	1,242,276	126,795	3,150,710	4,519,781	0.03291169%
3759	Eldriedge Elementary	Schools	-	-	-	-	0.00000000%
3760	West Stayton School District	Schools	-	-	-	-	0.00000000%
3761	Bethany Elementary	Schools	-	-	-	-	0.00000000%
3769	Scotts Mills School	Schools	-	-	-	-	0.00000000%
3771	Gervais Elementary School	Schools	-	-	-	-	0.00000000%
3772	Stayton School District 77J	Schools	-	-	-	-	0.00000000%
3780	Mt Angel School District 91	Schools	2,599,688	250,833	6,232,934	9,083,455	0.06614299%
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00000000%
3786	Woodburn School District	Schools	21,053,017	2,060,702	51,206,168	74,319,887	0.54117507%
3794	Detroit School District 123J	Schools	-	-	-	-	0.00000000%
3804	Monitor School District 142J	Schools	-	-	-	-	0.00000000%
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00000000%
3809	Morrow County Schools	Schools	7,437,861	725,523	9,066,322	17,229,706	0.12546154%
3818	Portland Public Schools	Schools	197,636,539	19,342,776	(175,873,169)	41,106,146	0.29932259%
3820	Parkrose School District	Schools	12,662,596	1,233,757	30,657,507	44,553,860	0.32442781%
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00000000%
3823	Orient School	Schools	-	-	-	-	0.00000000%
3824	Reynolds School District	Schools	45,966,653	4,446,460	13,813,914	64,227,027	0.46768190%
3842	Corbett School District 39	Schools	2,791,495	282,894	7,029,599	10,103,988	0.07357420%
3843	David Douglas School Dist	Schools	48,971,587	4,760,219	93,037,419	146,769,225	1.06872936%
3847	Riverdale School	Schools	2,776,638	268,493	1,702,641	4,747,772	0.03457185%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00000000%
3850	Dallas School Dist	Schools	10,011,714	964,873	23,976,042	34,952,629	0.25451453%
3859	Central School District 13J	Schools	10,793,889	1,043,757	1,773,198	13,610,844	0.09911007%
3865	Perrydale School District 21	Schools	1,107,676	105,890	2,631,254	3,844,820	0.02799682%
3887	Falls City School District	Schools	687,159	69,913	(557,556)	199,516	0.00145282%
3894	Sherman County School District 9	Schools	-	-	-	-	0.00000000%
3902	Tillamook Public Schools	Schools	7,025,469	687,527	(4,319,941)	3,393,055	0.02470721%
3920	Neah-Kah-Nie School District	Schools	4,180,305	409,324	10,171,240	14,760,869	0.10748421%
3927	Echo School District	Schools	1,059,254	105,897	752,602	1,917,753	0.01396450%
3928	Umatilla School District 6R	Schools	4,919,009	486,957	7,591,195	12,997,161	0.09464142%
3929	Ferndale School District 10	Schools	-	-	-	-	0.00000000%
3931	Pendleton School District 16R	Schools	12,002,574	1,129,129	(5,025,688)	8,106,015	0.05902556%
3935	Athena-Weston School District 29Rj	Schools	2,224,057	210,710	5,235,916	7,670,683	0.05585561%
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00000000%
3942	Stanfield School District	Schools	1,786,684	177,453	138,454	2,102,591	0.01531044%
3944	Ukiah School	Schools	288,747	27,275	677,745	993,767	0.00723631%
3957	Helix School District	Schools	585,954	58,340	1,449,693	2,093,987	0.01524778%
3958	Pilot Rock School District 2R	Schools	1,370,312	130,976	842,579	2,343,867	0.01706733%
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00000000%
3965	La Grande Public Schools	Schools	6,947,231	671,363	4,860,946	12,479,540	0.09087226%
3966	Union County School District	Schools	1,170,098	109,527	507,081	1,786,706	0.01301026%
3967	North Powder School District	Schools	946,560	91,076	2,263,136	3,300,772	0.02403523%
3969	Imbler School District	Schools	1,152,874	110,483	2,745,382	4,008,739	0.02919043%
3970	Cove School District	Schools	1,113,155	102,449	2,545,742	3,761,346	0.02738899%
3973	Elgin School District 23	Schools	1,246,593	117,843	2,928,271	4,292,707	0.03125820%
3986	Joseph School District 6	Schools	1,092,351	105,830	2,629,754	3,827,935	0.02787387%
3990	Wallowa School	Schools	1,104,834	105,490	2,621,309	3,831,633	0.02790080%
3993	Enterprise School District 21	Schools	1,433,911	136,309	3,387,119	4,957,339	0.03609785%
4003	Troy School District 54	Schools	32,312	3,655	90,822	126,789	0.00092324%
4008	Chenowith School District	Schools	-	-	-	-	0.00000000%
4012	Dufur Schools	Schools	1,128,326	109,235	2,714,366	3,951,927	0.02877674%
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00000000%
4025	West Union School District 1	Schools	-	-	-	-	0.00000000%
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00000000%
4034	Gaston Public Schools	Schools	1,781,863	172,951	(848,434)	1,106,380	0.00805633%
4035	Banks School District	Schools	2,970,772	293,799	4,855,253	8,119,824	0.05912612%
4047	Reedville School District 29	Schools	-	-	-	-	0.00000000%
4055	Groner School	Schools	-	-	-	-	0.00000000%
4062	Beaverton School District	Schools	150,897,744	14,623,215	116,681,971	282,202,930	2.05491687%
4080	North Plains School District 70	Schools	-	-	-	-	0.00000000%
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00000000%
4109	Spray School District 1	Schools	341,118	31,215	775,648	1,147,981	0.00835925%
4114	Fossil School District 21J	Schools	615,212	58,558	1,455,105	2,128,875	0.01550183%
4128	Yamhill Grade School	Schools	-	-	-	-	0.00000000%
4135	Newberg School District 29Jt	Schools	18,598,483	1,826,930	3,503,475	23,928,888	0.17424297%
4142	McMinnville Schools	Schools	25,039,256	2,436,501	30,243,748	57,719,505	0.42029608%
4144	Sheridan School District 48J	Schools	3,452,349	338,963	8,422,856	12,214,168	0.08893990%
4166	Yamhill-Carlton School District 1	Schools	3,829,279	373,369	(3,354,944)	847,704	0.00617273%
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00000000%
4189	Wasco County High School	Schools	-	-	-	-	0.00000000%
4203	Victor Point School	Schools	-	-	-	-	0.00000000%
4218	Curry County Education Service District	Schools	-	-	-	-	0.00000000%
4219	Grant County Education Service District	Schools	532,392	49,896	1,239,868	1,822,156	0.01326839%
4220	Jefferson County Education Service District	Schools	692,997	67,092	1,667,165	2,427,254	0.01767453%
4221	Marion Education Service District	Schools	-	-	-	-	0.00000000%
4223	InterMountain Education Service District	Schools	7,430,477	718,353	6,138,357	14,287,187	0.10403500%
4224	Wallowa County Region 18	Schools	767,292	74,642	1,854,780	2,696,714	0.01963666%
4225	Washington County Education Service District	Schools	-	-	-	-	0.00000000%
4226	North Central Education Service District	Schools	541,877	53,860	1,338,369	1,934,106	0.01408358%
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00000000%
4230	Mari-Linn School District	Schools	-	-	-	-	0.00000000%
4232	South Coast Education Service District Region 7	Schools	3,346,961	320,561	7,965,585	11,633,107	0.08470879%
4237	Douglas Education Service District	Schools	6,137,347	632,600	11,170,833	17,940,780	0.13063936%
4238	Multnomah Education Service District	Schools	14,087,251	1,369,706	2,455,604	17,912,561	0.13043388%
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00000000%
4252	High Desert Education Service District	Schools	7,815,261	769,033	8,240,127	16,824,421	0.12251037%
4254	Willamette Education Service District	Schools	11,059,724	1,051,845	(1,161,862)	10,949,707	0.07973247%
4258	Hermiston School District 8R	Schools	16,450,749	1,629,243	17,348,826	35,428,818	0.25798200%
4259	Clackamas Education Service District	Schools	11,756,822	1,146,768	11,303,611	24,207,201	0.17626956%
4260	Greater Albany School District 8J	Schools	31,501,947	3,094,285	35,874,093	70,470,325	0.51314371%
4268	Lake Oswego School District	Schools	25,380,240	2,464,571	12,153,611	39,998,422	0.29125648%

Exhibit G

Schedule of Employer Allocations

Development of Employer Proportionate Share as of December 31, 2013

Present Value of Contribution Effort - All Employers: 13,733,058,223

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4270	Silver Falls School District	Schools	12,973,977	1,248,028	12,384,101	26,606,106	0.19373766%
4271	Malheur Education Service District Region 14	Schools	1,327,865	128,940	3,204,020	4,660,825	0.03393873%
4272	Linn-Benton-Lincoln Education Service District	Schools	7,888,450	762,057	18,936,269	27,586,776	0.20087861%
4273	Double O School District	Schools	23,649	2,675	66,474	92,798	0.00067573%
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00000000%
4276	Lane County Education Service District	Schools	5,236,357	508,757	6,766,154	12,511,268	0.09110329%
4277	Mitchell School	Schools	414,397	42,120	1,046,648	1,503,165	0.01094560%
4279	St Helens School District 502	Schools	10,866,938	1,038,543	(5,874,576)	6,030,905	0.04391524%
4280	Northwest Regional Education Service District	Schools	19,446,762	1,920,751	47,728,552	69,096,065	0.50313677%
4286	Southern Oregon Education Service District	Schools	8,813,271	873,221	21,698,586	31,385,078	0.22853670%
4288	Medford School District 549C	Schools	40,611,856	3,968,171	69,575,297	114,155,324	0.83124474%
4291	Dayton Public Schools	Schools	3,735,683	358,989	109,419	4,204,091	0.03061293%
4293	Lake County Education Service District	Schools	336,965	33,993	844,696	1,215,654	0.00885203%
4294	Harney Education Service District Region XVII	Schools	750,764	74,916	1,861,575	2,687,255	0.01956778%
4295	Wasco County Education Service District	Schools	810,173	77,942	1,936,761	2,824,876	0.02056990%
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00000000%
4305	Mount Hood Community College District	Schools	-	-	-	-	0.00000000%
4306	Amity School District	Schools	2,842,270	271,992	(1,861,498)	1,252,764	0.00912225%
4307	Columbia School District 5J	Schools	-	-	-	-	0.00000000%
4309	Scappoose School District	Schools	7,029,467	686,249	17,052,542	24,768,258	0.18035501%
4311	Redmond School District 2J	Schools	22,809,194	2,225,646	25,998,350	51,033,190	0.37160834%
4312	Reedsport School District	Schools	1,768,231	174,347	439,108	2,381,686	0.01734272%
4313	Forest Grove School District	Schools	20,794,750	2,027,773	24,539,394	47,361,917	0.34487524%
4314	Willamina School District 30J	Schools	2,798,776	275,233	4,923,224	7,997,233	0.05823345%
4315	John Day School District	Schools	2,670,106	247,469	1,537,036	4,454,611	0.03243714%
4316	Tigard-Tualatin School District 23J	Schools	44,592,177	4,309,600	79,202,754	128,104,531	0.93281867%
4317	Sherwood School District 88J	Schools	16,903,990	1,675,446	29,841,679	48,421,115	0.35258800%
4318	Portland Community College	Schools	-	-	-	-	0.00000000%
4320	Rainier School District 13	Schools	3,297,649	324,128	1,565,852	5,187,629	0.03777475%
4321	North Clackamas School District 12	Schools	60,019,758	5,775,474	8,483,593	74,278,825	0.54087607%
4323	Estacada School District 108	Schools	6,936,629	672,327	4,962,954	12,571,910	0.09154487%
4324	Centennial School District 28	Schools	26,254,404	2,530,938	62,891,020	91,676,362	0.66755970%
4326	Harney County School District 3	Schools	3,336,111	313,707	(7,853,181)	-	0.00000000%
4327	Jordan Valley School District 3	Schools	410,506	39,849	990,216	1,440,571	0.01048980%
4329	Gervais School District 1	Schools	4,528,631	435,843	(994,061)	3,970,413	0.02891135%
4330	Vale School District 84	Schools	3,650,736	352,799	8,766,677	12,770,212	0.09298884%
4331	Molalla River School District	Schools	8,219,728	812,553	(9,414,627)	-	0.00000000%
4332	Gresham-Barlow School District 10	Schools	41,937,851	4,003,065	27,113,181	73,054,097	0.53195796%
4333	Canby School District	Schools	17,331,192	1,672,173	(4,037,919)	14,965,446	0.10897388%
4334	Cascade School District 5	Schools	7,424,179	708,073	(428,809)	7,703,443	0.05609416%
4335	Milton-Freewater Unified School District 7	Schools	6,309,829	613,149	(1,241,188)	5,681,790	0.04137309%
4336	Nestucca Valley School District 101	Schools	2,443,109	230,399	3,353,504	6,027,012	0.04388689%
4337	Sherman County School District	Schools	957,769	97,004	2,410,454	3,465,227	0.02523274%
4338	Three Rivers U J School District	Schools	16,868,318	1,614,219	14,641,303	33,123,840	0.24119784%
4339	Lebanon Community School District	Schools	12,897,647	1,262,863	31,380,743	45,541,253	0.33161771%
4340	Monroe School District 1J	Schools	1,717,859	169,367	2,208,259	4,095,485	0.02982209%
4341	Hillsboro School District 1J	Schools	76,805,284	7,563,458	59,848,880	144,217,622	1.05014935%
4342	North Santiam School District 29J	Schools	7,793,055	771,678	559,799	9,124,532	0.06644210%
4343	HARRISBURG SCHOOL DISTRICT 7	Schools	3,152,178	316,008	7,852,443	11,320,629	0.08243342%
4344	South Wasco County School District 1	Schools	1,096,230	104,905	2,606,785	3,807,920	0.02772813%
4345	Oregon Trail School District 46	Schools	14,178,295	1,381,423	34,326,842	49,886,560	0.36325893%
4346	Knappa School District 4	Schools	1,708,096	171,110	4,251,896	6,131,102	0.04464484%
4347	Clatskanie School District 6J	Schools	2,963,437	296,772	7,374,466	10,634,675	0.07743851%
4348	Lourdes Charter School	Schools	118,145	11,565	287,388	417,098	0.00303718%
4350	Ridgeline Montessori	Schools	497,875	49,828	1,238,170	1,785,873	0.01300419%
4351	The Village School	Schools	105,242	11,395	283,160	399,797	0.00291120%
4352	Armadillo Technical Institute	Schools	195,481	19,901	494,528	709,910	0.00516935%
4354	Opal Charter School	Schools	103,221	10,183	253,032	366,436	0.00266828%
4355	Three Rivers Charter School	Schools	397,939	39,657	985,442	1,423,038	0.01036213%
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00000000%
4360	Luckiamute Valley Charter School	Schools	486,155	51,445	1,278,351	1,815,951	0.01322321%
4361	Rimrock Expeditionary Alternative Learning	Schools	403,509	41,118	1,021,725	1,466,352	0.01067753%
4362	Kings Valley Charter School	Schools	19,347	2,188	54,381	75,916	0.00055280%
4363	Multisensory Learning Academy	Schools	546,156	57,918	1,439,203	2,043,277	0.01487853%
4365	Mitch Charter School	Schools	402,928	43,945	1,091,977	1,538,850	0.01120544%
4366	Sand Ridge Charter School	Schools	485,986	54,100	1,344,316	1,884,402	0.01372165%
4367	Arthur Academy Charter School	Schools	1,576,988	174,318	4,331,603	6,082,909	0.04429391%
4369	Trillium Charter School	Schools	514,775	57,286	1,423,498	1,995,559	0.01453106%
4370	Howard Street Charter School, Inc.	Schools	124,118	13,780	342,426	480,324	0.00349757%
4371	The Lighthouse School	Schools	465,361	51,524	1,280,315	1,797,200	0.01308667%
4373	Sheridan Japanese School Foundation	Schools	214,455	23,302	579,032	816,789	0.00594761%

Exhibit G

Schedule of Employer Allocations

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4374	Ione School District	Schools	933,388	91,330	2,269,453	3,294,171	0.02398716%
4375	Eddyville Charter School	Schools	518,217	51,624	1,282,798	1,852,639	0.01349036%
4376	Four Rivers Community School	Schools	619,722	62,626	1,556,196	2,238,544	0.01630040%
4378	Mosier Community School	Schools	435,019	44,823	1,113,813	1,593,655	0.01160452%
4379	Siletz Valley School	Schools	514,423	51,709	1,284,924	1,851,056	0.01347883%
4380	The Emerson School	Schools	305,899	31,465	781,882	1,119,246	0.00815001%
4381	North Wasco County School District 21	Schools	10,426,915	1,005,717	7,390,635	18,823,267	0.13706537%
4382	Self Enhancement Inc	Schools	291,662	32,213	800,459	1,124,334	0.00818706%
4383	City View Charter School	Schools	368,614	39,082	971,144	1,378,840	0.01004030%
4386	Nixyaawii Community School	Schools	321,655	32,120	798,153	1,151,928	0.00838799%
4388	West Lane Tech	Schools	204,266	20,122	500,009	724,397	0.00527484%
4390	Oregon Connections Academy	Schools	3,749,041	401,906	9,986,913	14,137,860	0.10294764%
4392	Eagleridge High School	Schools	464,826	51,467	1,278,896	1,795,189	0.01307203%
4393	Cascade Heights Public Charter School	Schools	405,922	44,956	1,117,113	1,567,991	0.01141764%
4395	Siletz Valley Early College Academy	Schools	191,920	19,037	473,054	684,011	0.00498076%
4396	Sweet Home Charter School	Schools	291,392	32,919	817,998	1,142,309	0.00831795%
4397	Springwater Environmental Sciences School	Schools	430,088	46,741	1,161,474	1,638,303	0.01192963%
4398	LEP High	Schools	1,003,487	109,227	2,714,159	3,826,873	0.02786614%
4400	Phoenix School	Schools	11,710	1,196	29,707	42,613	0.00031030%
4401	Ballston Community School	Schools	169,413	17,621	437,854	624,888	0.00455025%
4402	Sage Community School	Schools	156,353	17,054	423,776	597,183	0.00434851%
4403	Portland Village School	Schools	680,480	74,355	1,847,641	2,602,476	0.01895045%
4404	Alliance Charter Academy	Schools	851,285	93,800	2,330,832	3,275,917	0.02385424%
4405	Forest Grove Community School	Schools	344,173	36,188	899,237	1,279,598	0.00931765%
4407	Madrone Trail Public Charter School	Schools	374,307	39,477	980,952	1,394,736	0.01015605%
4408	Muddy Creek Charter School	Schools	114,293	11,858	294,659	420,810	0.00306421%
4409	Southwest Charter School	Schools	362,051	40,767	1,013,024	1,415,842	0.01030974%
4410	Ace Academy	Schools	222,125	23,132	574,809	820,066	0.00597147%
4411	Sherwood Charter School	Schools	295,560	30,762	764,414	1,090,736	0.00794241%
4412	Estacada Web Academy	Schools	865,421	89,362	2,220,556	3,175,339	0.02312186%
4418	Lewis And Clark Montessori Charter School	Schools	568,658	63,431	1,576,201	2,208,290	0.01608010%
4419	Silvies River Web Academy	Schools	127,414	12,295	305,524	445,233	0.00324205%
4420	Oregon Virtual Academy	Schools	1,337,514	140,429	3,489,511	4,967,454	0.03617151%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00000000%
4422	Redmond Proficiency Academy	Schools	1,340,894	139,843	3,474,948	4,955,685	0.03608581%
4423	Molalla River Academy	Schools	325,896	36,297	901,944	1,264,137	0.00920507%
4424	The Ivy School	Schools	200,523	22,682	563,635	786,840	0.00572953%
4429	Clackamas Web Academy	Schools	17,563	1,574	39,107	58,244	0.00042412%
4430	Clackamas Charter Alliance 2	Schools	60,728	6,457	160,447	227,632	0.00165755%
4431	Corbett Charter School	Schools	812,769	84,023	2,087,871	2,984,663	0.02173342%
4432	Renaissance Public Academy	Schools	247,277	27,484	682,939	957,700	0.00697368%
4433	Powell Butte Community Charter School	Schools	324,586	35,265	876,299	1,236,150	0.00900127%
4434	Logos Public Charter School	Schools	1,509,072	164,620	4,090,632	5,764,324	0.04197407%
4435	Sunny Wolf Charter School	Schools	187,166	20,578	511,330	719,074	0.00523608%
4436	Academy Of Arts & Academics	Schools	278,881	31,227	775,950	1,086,058	0.00790835%
4437	Center for Advance Learning	Schools	439,634	43,437	1,079,361	1,562,432	0.01137716%
4439	Homesource Family Charter	Schools	13,416	1,518	37,710	52,644	0.00038334%
4440	Sheridan Allprep Academy	Schools	153,261	16,356	406,437	576,054	0.00419465%
4441	Baker Web Academy	Schools	780,467	78,682	1,955,170	2,814,319	0.02049302%
4443	Knova Learning Oreogn	Schools	688,147	77,839	1,934,201	2,700,187	0.01966195%
4444	Bennett Pearson Academy, Inc.	Schools	175,205	19,157	476,031	670,393	0.00488160%
4446	Coburg Community Charter School	Schools	317,646	34,651	861,032	1,213,329	0.00883510%
4447	Arco Iris Spanish Immersion Charter School	Schools	329,187	34,107	847,514	1,210,808	0.00881674%
4448	Gresham Barlow Web Academy	Schools	584,325	61,023	1,516,348	2,161,696	0.01574082%
4449	Mosier Middle School	Schools	162,593	17,953	446,124	626,670	0.00456322%
4450	Sauvie Island Academy	Schools	549,101	57,092	1,418,679	2,024,872	0.01474451%
4451	River's Edge Academy Charter School	Schools	233,062	23,943	594,952	851,957	0.00620369%
4452	South Columbia Family School	Schools	63,305	7,161	177,941	248,407	0.00180883%
4453	Woodland Educational Initiative	Schools	110,549	12,256	304,548	427,353	0.00311186%
4454	Le Monde Immersion Charter School	Schools	297,445	33,646	836,065	1,167,156	0.00849888%
4455	Hope Chinese Charter School	Schools	182,931	20,692	514,185	717,808	0.00522686%
4456	Insight School of Oregon Charter	Schools	374,401	39,407	979,225	1,393,033	0.01014365%
4457	Oregon Virtual Education East	Schools	26,542	2,720	67,587	96,849	0.00070523%
4458	Oregon Virtual Education West	Schools	31,915	3,344	83,098	118,357	0.00086184%
4459	Crater Lake Charter Academy	Schools	-	-	-	-	0.00000000%
4460	Kairos Pdx	Schools	-	-	-	-	0.00000000%
4461	Mountain View Academy	Schools	-	-	-	-	0.00000000%

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	23.727961 36%	25.46977306%	(2,266,714,685)	(4,373,841,125)	36,702,174	1,123,256,703	286,090,933	225,328,857	(60,762,076)	5.4	6,796,699	(11,252,236)
2000	Lake County	0.04639831%	0.04520887%	(2,266,714,685)	(4,373,841,125)	(25,063)	1,123,256,703	507,812	380,695	(127,117)	5.4	(4,641)	(23,540)
2001	Clackamas County	1.87225159%	1.90745838%	(2,266,714,685)	(4,373,841,125)	741,852	1,123,256,703	21,425,654	17,807,862	(3,617,792)	5.4	137,380	(669,961)
2002	Curry County	0.09453471%	0.09499884%	(2,266,714,685)	(4,373,841,125)	9,779	1,123,256,703	1,067,081	628,208	(438,873)	5.4	1,811	(81,273)
2003	Douglas County	0.69347509%	0.68282395%	(2,266,714,685)	(4,373,841,125)	(224,433)	1,123,256,703	7,669,866	5,468,599	(2,201,267)	5.4	(41,562)	(407,642)
2004	Harney County	0.04562247%	0.04837080%	(2,266,714,685)	(4,373,841,125)	57,911	1,123,256,703	543,328	405,592	(137,736)	5.4	10,724	(25,507)
2005	Jackson County	0.64729583%	0.62594662%	(2,266,714,685)	(4,373,841,125)	(449,855)	1,123,256,703	7,030,987	5,724,641	(1,306,346)	5.4	(83,306)	(241,916)
2006	Jefferson County	0.06944483%	0.06579371%	(2,266,714,685)	(4,373,841,125)	(76,934)	1,123,256,703	739,032	615,433	(123,599)	5.4	(14,247)	(22,889)
2007	Klamath County	0.02218690%	0.02249822%	(2,266,714,685)	(4,373,841,125)	6,560	1,123,256,703	252,713	79,000	(173,713)	5.4	1,215	(32,169)
2008	Lane County	1.10305675%	1.10813039%	(2,266,714,685)	(4,373,841,125)	106,908	1,123,256,703	12,447,149	8,284,690	(4,162,459)	5.4	19,798	(770,826)
2009	Marion County	0.78885591%	0.80728556%	(2,266,714,685)	(4,373,841,125)	388,336	1,123,256,703	9,067,889	6,394,359	(2,673,530)	5.4	71,914	(495,098)
2011	Washington County	1.79762875%	1.80368766%	(2,266,714,685)	(4,373,841,125)	127,669	1,123,256,703	20,260,043	16,215,971	(4,044,072)	5.4	23,642	(748,902)
2012	Grant County	0.00344736%	0.00691407%	(2,266,714,685)	(4,373,841,125)	73,048	1,123,256,703	77,663	0	(77,663)	5.4	13,527	(14,382)
2013	Umatilla County	0.13520769%	0.13243633%	(2,266,714,685)	(4,373,841,125)	(58,396)	1,123,256,703	1,487,600	1,068,850	(418,750)	5.4	(10,814)	(77,546)
2014	Linn County	0.54192562%	0.54201376%	(2,266,714,685)	(4,373,841,125)	1,857	1,123,256,703	6,088,206	5,007,214	(1,080,992)	5.4	344	(200,184)
2015	Yamhill County	0.20067701%	0.20395487%	(2,266,714,685)	(4,373,841,125)	69,068	1,123,256,703	2,290,937	1,416,930	(874,007)	5.4	12,790	(161,853)
2016	Sherman County	0.03337766%	0.03235358%	(2,266,714,685)	(4,373,841,125)	(21,579)	1,123,256,703	363,414	335,157	(28,257)	5.4	(3,996)	(5,233)
2017	Columbia County	0.09418482%	0.08448485%	(2,266,714,685)	(4,373,841,125)	(204,390)	1,123,256,703	948,982	710,448	(238,534)	5.4	(37,850)	(44,173)
2018	Coos County	0.21189386%	0.21116494%	(2,266,714,685)	(4,373,841,125)	(15,359)	1,123,256,703	2,371,924	2,198,102	(173,822)	5.4	(2,844)	(32,189)
2020	Wasco County	0.09664647%	0.07752839%	(2,266,714,685)	(4,373,841,125)	(402,842)	1,123,256,703	870,843	615,245	(255,598)	5.4	(74,600)	(47,333)
2021	Baker County	0.06563174%	0.06584090%	(2,266,714,685)	(4,373,841,125)	4,407	1,123,256,703	739,562	517,048	(222,514)	5.4	816	(41,206)
2022	Gilliam County	0.02693824%	0.02824631%	(2,266,714,685)	(4,373,841,125)	27,563	1,123,256,703	317,279	244,213	(73,066)	5.4	5,104	(13,531)
2023	Morrow County Rural School District Board	0.00001131%	0.00001150%	(2,266,714,685)	(4,373,841,125)	4	1,123,256,703	129	0	(129)	5.4	1	(24)
2027	Deschutes County	0.61383741%	0.64415108%	(2,266,714,685)	(4,373,841,125)	638,748	1,123,256,703	7,235,470	5,012,940	(2,222,530)	5.4	118,287	(411,580)
2028	Union County	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2035	Hood River County	0.04055912%	0.04592826%	(2,266,714,685)	(4,373,841,125)	113,135	1,123,256,703	515,892	333,162	(182,730)	5.4	20,951	(33,839)
2036	Clatsop County	0.13076724%	0.12629499%	(2,266,714,685)	(4,373,841,125)	(94,236)	1,123,256,703	1,418,617	937,586	(481,031)	5.4	(17,451)	(89,080)
2037	Polk County	0.22053790%	0.21117493%	(2,266,714,685)	(4,373,841,125)	(197,289)	1,123,256,703	2,372,037	1,531,058	(840,979)	5.4	(36,535)	(155,737)
2038	Multnomah County	3.41790604%	3.59015899%	(2,266,714,685)	(4,373,841,125)	3,629,587	1,123,256,703	40,326,702	30,290,949	(10,035,753)	5.4	672,146	(1,858,473)
2039	Malheur County	0.07839934%	0.07045832%	(2,266,714,685)	(4,373,841,125)	(167,328)	1,123,256,703	791,428	758,213	(33,215)	5.4	(30,987)	(6,151)
2040	Benton County	0.22694033%	0.23454908%	(2,266,714,685)	(4,373,841,125)	160,326	1,123,256,703	2,634,588	1,842,215	(792,373)	5.4	29,690	(146,736)
2042	Josephine County	0.22210365%	0.19958012%	(2,266,714,685)	(4,373,841,125)	(474,599)	1,123,256,703	2,241,797	2,205,014	(36,783)	5.4	(87,889)	(6,812)
2043	Lincoln County	0.03956045%	0.05103147%	(2,266,714,685)	(4,373,841,125)	241,709	1,123,256,703	573,214	359,074	(214,140)	5.4	44,761	(39,656)
2044	Crook County	0.01411437%	0.01403992%	(2,266,714,685)	(4,373,841,125)	(1,568)	1,123,256,703	157,704	126,424	(31,280)	5.4	(290)	(5,793)
2050	Wallowa County	0.00024142%	0.00130271%	(2,266,714,685)	(4,373,841,125)	22,363	1,123,256,703	14,633	20,302	5,669	5.4	4,141	1,050
2052	Tillamook County	0.00012680%	0.00012624%	(2,266,714,685)	(4,373,841,125)	(11)	1,123,256,703	1,418	0	(1,418)	5.4	(2)	(263)
2099	State Judiciary	0.19802590%	0.16260455%	(2,266,714,685)	(4,373,841,125)	(746,373)	1,123,256,703	1,826,467	2,689,821	863,354	5.4	(138,217)	159,880
2100	City of Roseburg	0.16626276%	0.16631823%	(2,266,714,685)	(4,373,841,125)	1,169	1,123,256,703	1,868,181	1,521,215	(346,966)	5.4	216	(64,253)
2101	City of Salem	1.02590270%	1.00664356%	(2,266,714,685)	(4,373,841,125)	(405,814)	1,123,256,703	11,307,191	9,830,476	(1,476,715)	5.4	(75,151)	(273,466)
2102	City of Medford	0.39784064%	0.41158330%	(2,266,714,685)	(4,373,841,125)	289,575	1,123,256,703	4,623,137	3,684,510	(938,627)	5.4	53,625	(173,820)
2103	City of Albany	0.37054571%	0.38561728%	(2,266,714,685)	(4,373,841,125)	317,578	1,123,256,703	4,331,472	3,478,917	(852,555)	5.4	58,811	(157,881)
2104	City of Ashland	0.24258093%	0.25969373%	(2,266,714,685)	(4,373,841,125)	360,589	1,123,256,703	2,917,027	2,517,775	(399,252)	5.4	66,776	(73,936)
2105	City of Astoria	0.08573594%	0.08783575%	(2,266,714,685)	(4,373,841,125)	44,245	1,123,256,703	986,621	909,471	(77,150)	5.4	8,194	(14,287)
2106	City of Beaverton	0.48475418%	0.52285252%	(2,266,714,685)	(4,373,841,125)	802,780	1,123,256,703	5,872,976	3,280,214	(2,592,762)	5.4	148,663	(480,141)
2107	City of Bend	0.37690343%	0.37689702%	(2,266,714,685)	(4,373,841,125)	(135)	1,123,256,703	4,233,521	3,823,758	(409,763)	5.4	(25)	(75,882)
2109	City of Canby	0.07026762%	0.07481877%	(2,266,714,685)	(4,373,841,125)	95,898	1,123,256,703	840,407	464,957	(375,450)	5.4	17,759	(69,528)
2110	City of Coquille	0.02024327%	0.02305526%	(2,266,714,685)	(4,373,841,125)	59,252	1,123,256,703	258,970	210,962	(48,008)	5.4	10,973	(8,890)
2111	City of Eugene	1.34576853%	1.31359749%	(2,266,714,685)	(4,373,841,125)	(677,884)	1,123,256,703	14,755,072	11,603,034	(3,152,038)	5.4	(125,534)	(583,711)
2112	City Of Forest Grove	0.00009876%	0.00010017%	(2,266,714,685)	(4,373,841,125)	30	1,123,256,703	1,125	0	(1,125)	5.4	6	(208)
2113	City of Grants Pass	0.21279790%	0.20798439%	(2,266,714,685)	(4,373,841,125)	(101,426)	1,123,256,703	2,336,199	1,981,829	(354,370)	5.4	(18,783)	(65,624)
2114	City of Gresham	0.45640345%	0.51781649%	(2,266,714,685)	(4,373,841,125)	1,294,051	1,123,256,703	5,816,408	2,756,464	(3,059,944)	5.4	239,639	(566,656)
2115	City of Hillsboro	0.63648301%	0.62322943%	(2,266,714,685)	(4,373,841,125)	(279,270)	1,123,256,703	7,000,466	5,777,341	(1,223,125)	5.4	(51,717)	(226,505)
2117	City of McMinnville	0.25134575%	0.25803964%	(2,266,714,685)	(4,373,841,125)	141,049	1,123,256,703	2,898,448	2,555,657	(342,791)	5.4	26,120	(63,480)
2118	City of Ontario	0.08950110%	0.08706674%	(2,266,714,685)	(4,373,841,125)	(51,295)	1,123,256,703	977,983	519,093	(458,890)	5.4	(9,499)	(84,980)
2119	City of Oregon City	0.13057792%	0.14044880%	(2,266,714,685)	(4,373,841,125)	207,992	1,123,256,703	1,577,601	1,257,924	(319,677)	5.4	38,517	(59,199)
2120	City of Lake Oswego	0.40721951%	0.40130413%	(2,266,714,685)	(4,373,841,125)	(124,644)	1,123,256,703	4,507,676	3,741,778	(765,898)	5.4	(23,082)	(141,833)
2121	City of Portland	3.62934176%	3.78054215%	(2,266,714,685)	(4,373,841,125)	3,185,984	1,123,256,703	42,465,193	27,408,740	(15,056,453)	5.4	589,997	(2,788,232)
2122	City of Redmond	0.10319088%	0.10897174%	(2,266,714,685)	(4,373,841,125)	121,810	1,123,256,703	1,224,032	1,010,612	(213,420)	5.4	22,557	(39,522)
2123	City of St Helens	0.06608160%	0.06438912%	(2,266,714,685)	(4,373,841,125)	(35,662)	1,123,256,703	723,255	654,274	(68,981)	5.4	(6,604)	(12,774)
2125	City of Vernonia	0.00730656%	0.00582762%	(2,266,714,685)	(4,373,841,125)	(31,163)	1,123,256,703	65,459	35,778	(29,681)	5.4	(5,771)	(5,496)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2126	City of West Linn	0.12328639%	0.10656086%	(2,266,714,685)	(4,373,841,125)	(352,428)	1,123,256,703	1,196,952	908,343	(288,609)	5.4	(65,264)	(53,446)
2127	City of Cottage Grove	0.05426189%	0.05819669%	(2,266,714,685)	(4,373,841,125)	82,911	1,123,256,703	653,698	528,057	(125,641)	5.4	15,354	(23,267)
2128	City of Tillamook	0.02199188%	0.02590304%	(2,266,714,685)	(4,373,841,125)	82,413	1,123,256,703	290,958	163,223	(127,735)	5.4	15,262	(23,655)
2129	City of Sweet Home	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	21,207	21,207	5.4	0	3,927
2131	City of Drain	0.00648214%	0.00748798%	(2,266,714,685)	(4,373,841,125)	21,194	1,123,256,703	84,109	65,101	(19,008)	5.4	3,925	(3,520)
2132	Eugene Water & Electric Board	0.86138989%	0.79250462%	(2,266,714,685)	(4,373,841,125)	(1,451,499)	1,123,256,703	8,901,861	9,704,588	802,727	5.4	(268,796)	148,653
2138	City of Hood River	0.05825443%	0.05344247%	(2,266,714,685)	(4,373,841,125)	(101,394)	1,123,256,703	600,296	556,094	(44,202)	5.4	(18,777)	(8,186)
2139	City of Reedsport	0.00563799%	0.00806986%	(2,266,714,685)	(4,373,841,125)	51,242	1,123,256,703	90,645	35,997	(54,648)	5.4	9,489	(10,120)
2140	City of Lebanon	0.06443958%	0.06818513%	(2,266,714,685)	(4,373,841,125)	78,923	1,123,256,703	765,894	465,846	(300,048)	5.4	14,615	(55,564)
2142	City of Sherwood	0.08260155%	0.09025254%	(2,266,714,685)	(4,373,841,125)	161,216	1,123,256,703	1,013,768	762,957	(250,811)	5.4	29,855	(46,446)
2143	City of Oakland	0.00279710%	0.00230138%	(2,266,714,685)	(4,373,841,125)	(10,445)	1,123,256,703	25,850	30,235	4,385	5.4	(1,934)	812
2145	City of Vale	0.00552095%	0.00539017%	(2,266,714,685)	(4,373,841,125)	(2,756)	1,123,256,703	60,545	128,981	68,436	5.4	(510)	12,673
2146	City of Prineville	0.05038942%	0.05119102%	(2,266,714,685)	(4,373,841,125)	16,891	1,123,256,703	575,007	317,273	(257,734)	5.4	3,128	(47,729)
2147	City of Wheeler	0.00176335%	0.00185667%	(2,266,714,685)	(4,373,841,125)	1,967	1,123,256,703	20,855	11,220	(9,635)	5.4	364	(1,784)
2148	City of Klamath Falls	0.07740436%	0.09065128%	(2,266,714,685)	(4,373,841,125)	279,129	1,123,256,703	1,018,247	646,781	(371,466)	5.4	51,691	(68,790)
2149	City of Canyonville	0.00560468%	0.00417704%	(2,266,714,685)	(4,373,841,125)	(30,082)	1,123,256,703	46,919	23,973	(22,946)	5.4	(5,571)	(4,249)
2150	City of Bandon	0.03130510%	0.03112463%	(2,266,714,685)	(4,373,841,125)	(3,802)	1,123,256,703	349,609	254,654	(94,955)	5.4	(704)	(17,584)
2152	City of Coos Bay	0.09512484%	0.10959619%	(2,266,714,685)	(4,373,841,125)	304,930	1,123,256,703	1,231,047	703,179	(527,868)	5.4	56,469	(97,753)
2154	City of Pendleton	0.10082423%	0.09979010%	(2,266,714,685)	(4,373,841,125)	(21,790)	1,123,256,703	1,120,899	859,670	(261,229)	5.4	(4,035)	(48,376)
2155	City of Corvallis	0.33027485%	0.32607347%	(2,266,714,685)	(4,373,841,125)	(88,529)	1,123,256,703	3,662,642	2,583,210	(1,079,432)	5.4	(16,394)	(199,895)
2157	City of Monmouth	0.03782742%	0.04133209%	(2,266,714,685)	(4,373,841,125)	73,848	1,123,256,703	464,265	320,957	(143,308)	5.4	13,676	(26,539)
2158	City of Milton-Freewater	0.06234782%	0.05877367%	(2,266,714,685)	(4,373,841,125)	(75,312)	1,123,256,703	660,179	546,081	(114,098)	5.4	(13,947)	(21,129)
2159	City of Baker City	0.05671163%	0.05454563%	(2,266,714,685)	(4,373,841,125)	(45,640)	1,123,256,703	612,687	476,946	(135,741)	5.4	(8,452)	(25,137)
2160	City of Hermiston	0.07543283%	0.08383593%	(2,266,714,685)	(4,373,841,125)	177,064	1,123,256,703	941,693	746,223	(195,470)	5.4	32,790	(36,198)
2161	City of Pilot Rock	0.00569476%	0.00516264%	(2,266,714,685)	(4,373,841,125)	(11,212)	1,123,256,703	57,990	45,999	(11,991)	5.4	(2,076)	(2,221)
2162	City of Clatskanie	0.01319995%	0.01712382%	(2,266,714,685)	(4,373,841,125)	82,681	1,123,256,703	192,344	92,320	(100,024)	5.4	15,311	(18,523)
2163	City of Milwaukie	0.10109889%	0.09405887%	(2,266,714,685)	(4,373,841,125)	(148,342)	1,123,256,703	1,056,523	839,926	(216,597)	5.4	(27,471)	(40,111)
2165	City of Cornelius	0.02828721%	0.02968924%	(2,266,714,685)	(4,373,841,125)	29,543	1,123,256,703	333,486	174,046	(159,440)	5.4	5,471	(29,526)
2166	City of Nyssa	0.01041583%	0.01164208%	(2,266,714,685)	(4,373,841,125)	25,838	1,123,256,703	130,770	97,501	(33,269)	5.4	4,785	(6,161)
2167	City of Athena	0.00148290%	0.00142665%	(2,266,714,685)	(4,373,841,125)	(1,185)	1,123,256,703	16,025	15,667	(358)	5.4	(219)	(66)
2168	City of Oakridge	0.01503867%	0.01585344%	(2,266,714,685)	(4,373,841,125)	17,168	1,123,256,703	178,075	171,908	(6,167)	5.4	3,179	(1,142)
2170	City of Madras	0.02674091%	0.02722843%	(2,266,714,685)	(4,373,841,125)	10,272	1,123,256,703	305,845	193,438	(112,407)	5.4	1,902	(20,816)
2172	City of Sandy	0.04860486%	0.05014105%	(2,266,714,685)	(4,373,841,125)	32,370	1,123,256,703	563,213	447,622	(115,591)	5.4	5,994	(21,406)
2174	City of Mt Angel	0.00653103%	0.00708359%	(2,266,714,685)	(4,373,841,125)	11,643	1,123,256,703	79,567	70,115	(9,452)	5.4	2,156	(1,750)
2175	City of Umatilla	0.01064620%	0.01479930%	(2,266,714,685)	(4,373,841,125)	87,511	1,123,256,703	166,234	64,075	(102,159)	5.4	16,206	(18,918)
2176	City of Scappoose	0.03476529%	0.02557334%	(2,266,714,685)	(4,373,841,125)	(193,686)	1,123,256,703	287,254	231,336	(55,918)	5.4	(35,868)	(10,355)
2177	City of Condon	0.00413454%	0.00296844%	(2,266,714,685)	(4,373,841,125)	(24,571)	1,123,256,703	33,343	42,073	8,730	5.4	(4,550)	1,617
2178	City of Boardman	0.02095429%	0.01840782%	(2,266,714,685)	(4,373,841,125)	(53,658)	1,123,256,703	206,767	160,351	(46,416)	5.4	(9,937)	(8,596)
2179	City of Estacada	0.01066465%	0.01118534%	(2,266,714,685)	(4,373,841,125)	10,971	1,123,256,703	125,640	110,125	(15,515)	5.4	2,032	(2,873)
2180	City of Enterprise	0.01273087%	0.01115338%	(2,266,714,685)	(4,373,841,125)	(33,240)	1,123,256,703	125,281	106,666	(18,615)	5.4	(6,156)	(3,447)
2181	City of Central Point	0.05829042%	0.06453700%	(2,266,714,685)	(4,373,841,125)	131,623	1,123,256,703	724,916	585,050	(139,866)	5.4	24,375	(25,901)
2182	City of Cascade Locks	0.01017141%	0.00847096%	(2,266,714,685)	(4,373,841,125)	(35,831)	1,123,256,703	95,151	96,972	1,821	5.4	(6,635)	337
2183	City of Myrtle Point	0.00869233%	0.01226915%	(2,266,714,685)	(4,373,841,125)	75,368	1,123,256,703	137,814	66,670	(71,144)	5.4	13,957	(13,175)
2184	City of Port Orford	0.00614135%	0.00610382%	(2,266,714,685)	(4,373,841,125)	(791)	1,123,256,703	68,562	51,845	(16,717)	5.4	(146)	(3,096)
2185	City of Wood Village	0.01056940%	0.01014448%	(2,266,714,685)	(4,373,841,125)	(8,953)	1,123,256,703	113,949	79,212	(34,737)	5.4	(1,658)	(6,433)
2186	City of Chiloquin	0.00072426%	0.00066764%	(2,266,714,685)	(4,373,841,125)	(1,193)	1,123,256,703	7,499	1,867	(5,632)	5.4	(221)	(1,043)
2187	City of Philomath	0.01790900%	0.01656253%	(2,266,714,685)	(4,373,841,125)	(28,371)	1,123,256,703	186,040	154,319	(31,721)	5.4	(5,254)	(5,874)
2188	City of Talent	0.01080582%	0.01247177%	(2,266,714,685)	(4,373,841,125)	35,104	1,123,256,703	140,090	83,704	(56,386)	5.4	6,501	(10,442)
2189	City of Willamina	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	9,067	9,067	5.4	0	1,679
2191	City of Huntington	0.00119030%	0.00130229%	(2,266,714,685)	(4,373,841,125)	2,360	1,123,256,703	14,628	39,790	25,162	5.4	437	4,660
2192	City of North Plains	0.00760603%	0.00957183%	(2,266,714,685)	(4,373,841,125)	41,422	1,123,256,703	107,516	76,755	(30,761)	5.4	7,671	(5,696)
2193	City of Heppner	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2194	City of Cave Junction	0.00628906%	0.00654549%	(2,266,714,685)	(4,373,841,125)	5,403	1,123,256,703	73,523	35,899	(37,624)	5.4	1,001	(6,967)
2195	City of Metolius	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,785	3,785	5.4	0	701
2196	City of Hubbard	0.01299760%	0.01181175%	(2,266,714,685)	(4,373,841,125)	(24,987)	1,123,256,703	132,676	107,597	(25,079)	5.4	(4,627)	(4,644)
2197	City of Myrtle Creek	0.01166352%	0.01228900%	(2,266,714,685)	(4,373,841,125)	13,180	1,123,256,703	138,037	92,622	(45,415)	5.4	2,441	(8,410)
2198	City of Carlton	0.00175147%	0.00272746%	(2,266,714,685)	(4,373,841,125)	20,565	1,123,256,703	30,636	147	(30,489)	5.4	3,808	(5,646)
2199	City of Junction City	0.03547177%	0.03433174%	(2,266,714,685)	(4,373,841,125)	(24,022)	1,123,256,703	385,634	337,430	(48,204)	5.4	(4,449)	(8,927)
2200	City of Wallowa	0.00102867%	0.00140747%	(2,266,714,685)	(4,373,841,125)	7,982	1,123,256,703	15,810	7,240	(8,570)	5.4	1,478	(1,587)
2201	City of Coburg	0.00517355%	0.00467319%	(2,266,714,685)	(4,373,841,125)	(10,543)	1,123,256,703	52,492	44,097	(8,395)	5.4	(1,952)	(1,555)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2202	City of Dallas	0.06455806%	0.06208413%	(2,266,714,685)	(4,373,841,125)	(52,129)	1,123,256,703	697,364	611,095	(86,269)	5.4	(9,654)	(15,976)
2203	City of Rockaway Beach	0.00734632%	0.00917517%	(2,266,714,685)	(4,373,841,125)	38,536	1,123,256,703	103,061	77,027	(26,034)	5.4	7,136	(4,821)
2204	City of Burns	0.00691384%	0.00748026%	(2,266,714,685)	(4,373,841,125)	11,935	1,123,256,703	84,023	50,561	(33,462)	5.4	2,210	(6,197)
2205	City of Elgin	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2206	City of Weston	0.00149729%	0.00126791%	(2,266,714,685)	(4,373,841,125)	(4,834)	1,123,256,703	14,242	11	(14,231)	5.4	(895)	(2,635)
2207	City of Mill City	0.00342254%	0.00339084%	(2,266,714,685)	(4,373,841,125)	(668)	1,123,256,703	38,088	27,820	(10,268)	5.4	(124)	(1,901)
2208	City of Fairview	0.03304161%	0.03230768%	(2,266,714,685)	(4,373,841,125)	(15,465)	1,123,256,703	362,898	282,590	(80,308)	5.4	(2,864)	(14,872)
2209	City of Monroe	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2210	City of Helix	0.00021283%	0.00019321%	(2,266,714,685)	(4,373,841,125)	(413)	1,123,256,703	2,170	2,415	245	5.4	(76)	45
2211	City of Jefferson	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2212	Town of Lakeview	0.00812214%	0.00860316%	(2,266,714,685)	(4,373,841,125)	10,136	1,123,256,703	96,636	32,609	(64,027)	5.4	1,877	(11,857)
2213	City of Stanfield	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	4,783	4,783	5.4	0	886
2214	City of Yamhill	0.00445346%	0.00338041%	(2,266,714,685)	(4,373,841,125)	(22,611)	1,123,256,703	37,971	37,087	(884)	5.4	(4,187)	(164)
2215	City of Powers	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,100	2,100	5.4	0	389
2216	City of Brookings	0.03790856%	0.03862112%	(2,266,714,685)	(4,373,841,125)	15,014	1,123,256,703	433,814	359,518	(74,296)	5.4	2,780	(13,759)
2217	City of Sutherlin	0.01700708%	0.02073425%	(2,266,714,685)	(4,373,841,125)	78,536	1,123,256,703	232,899	146,645	(86,254)	5.4	14,544	(15,973)
2218	City of Prairie City	0.00081225%	0.00143460%	(2,266,714,685)	(4,373,841,125)	13,114	1,123,256,703	16,114	11,826	(4,288)	5.4	2,429	(794)
2219	City of Sheridan	0.00904564%	0.00796715%	(2,266,714,685)	(4,373,841,125)	(22,725)	1,123,256,703	89,492	56,133	(33,359)	5.4	(4,208)	(6,178)
2220	City of Garibaldi	0.00309563%	0.00468464%	(2,266,714,685)	(4,373,841,125)	33,483	1,123,256,703	52,621	59,398	6,777	5.4	6,201	1,255
2221	City of Sisters	0.00863735%	0.00830268%	(2,266,714,685)	(4,373,841,125)	(7,052)	1,123,256,703	93,260	63,195	(30,065)	5.4	(1,306)	(5,568)
2222	City of Jacksonville	0.01134574%	0.00961897%	(2,266,714,685)	(4,373,841,125)	(36,385)	1,123,256,703	108,046	103,869	(4,177)	5.4	(6,738)	(774)
2223	City of Cannon Beach	0.02011880%	0.02312559%	(2,266,714,685)	(4,373,841,125)	63,357	1,123,256,703	259,760	192,843	(66,917)	5.4	11,733	(12,392)
2224	City of Falls City	0.00197191%	0.00208999%	(2,266,714,685)	(4,373,841,125)	2,488	1,123,256,703	23,476	20,390	(3,086)	5.4	461	(571)
2225	City of Echo	0.00238246%	0.00296604%	(2,266,714,685)	(4,373,841,125)	12,297	1,123,256,703	33,316	27,810	(5,506)	5.4	2,277	(1,020)
2226	City of Hines	0.00474792%	0.00551292%	(2,266,714,685)	(4,373,841,125)	16,120	1,123,256,703	61,924	45,208	(16,716)	5.4	2,985	(3,096)
2227	Town Of Bonanza	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2228	City of Turner	0.00518178%	0.00488368%	(2,266,714,685)	(4,373,841,125)	(6,281)	1,123,256,703	54,856	56,615	1,759	5.4	(1,163)	326
2229	City of John Day	0.00767280%	0.00672538%	(2,266,714,685)	(4,373,841,125)	(19,964)	1,123,256,703	75,543	47,961	(27,582)	5.4	(3,697)	(5,108)
2231	City of Banks	0.00146179%	0.00253233%	(2,266,714,685)	(4,373,841,125)	22,558	1,123,256,703	28,445	14,184	(14,261)	5.4	4,177	(2,641)
2232	City of Joseph	0.00228182%	0.00208107%	(2,266,714,685)	(4,373,841,125)	(4,230)	1,123,256,703	23,376	15,325	(8,051)	5.4	(783)	(1,491)
2233	City of Lafayette	0.00518184%	0.00585443%	(2,266,714,685)	(4,373,841,125)	14,172	1,123,256,703	65,760	43,296	(22,464)	5.4	2,624	(4,160)
2234	City of Aumsville	0.00894304%	0.00508044%	(2,266,714,685)	(4,373,841,125)	(81,390)	1,123,256,703	57,066	58,760	1,694	5.4	(15,072)	314
2235	City of Amity	0.00439396%	0.00466380%	(2,266,714,685)	(4,373,841,125)	5,685	1,123,256,703	52,386	40,421	(11,965)	5.4	1,053	(2,216)
2236	City of Creswell	0.00876907%	0.00657843%	(2,266,714,685)	(4,373,841,125)	(46,159)	1,123,256,703	73,893	84,859	10,966	5.4	(8,548)	2,031
2237	City of Troutdale	0.05403246%	0.05837832%	(2,266,714,685)	(4,373,841,125)	91,573	1,123,256,703	655,738	447,176	(208,562)	5.4	16,958	(38,623)
2238	City of Warrenton	0.03043630%	0.03518114%	(2,266,714,685)	(4,373,841,125)	99,980	1,123,256,703	395,175	309,606	(85,569)	5.4	18,515	(15,846)
2240	City of Wilsonville	0.11398347%	0.12604368%	(2,266,714,685)	(4,373,841,125)	254,123	1,123,256,703	1,415,794	983,941	(431,853)	5.4	47,060	(79,973)
2241	City of Bay City	0.00335525%	0.00303165%	(2,266,714,685)	(4,373,841,125)	(6,819)	1,123,256,703	34,053	24,702	(9,351)	5.4	(1,263)	(1,732)
2242	City of Gaston	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	215	215	5.4	0	40
2243	City Of Brownsville	0.00751735%	0.00760048%	(2,266,714,685)	(4,373,841,125)	1,752	1,123,256,703	85,373	0	(85,373)	5.4	324	(15,810)
2244	City of Lakeside	0.00096887%	0.00283931%	(2,266,714,685)	(4,373,841,125)	39,412	1,123,256,703	31,893	20,632	(11,261)	5.4	7,299	(2,085)
2245	City of Dundee	0.00688919%	0.00647929%	(2,266,714,685)	(4,373,841,125)	(8,637)	1,123,256,703	72,779	64,505	(8,274)	5.4	(1,599)	(1,532)
2246	City of Merrill	0.00003865%	0.00007140%	(2,266,714,685)	(4,373,841,125)	690	1,123,256,703	802	4,617	3,815	5.4	128	706
2247	City of Malin	0.00188479%	0.00129531%	(2,266,714,685)	(4,373,841,125)	(12,421)	1,123,256,703	14,550	8,592	(5,958)	5.4	(2,300)	(1,103)
2248	City of Fossil	0.00099520%	0.00095118%	(2,266,714,685)	(4,373,841,125)	(927)	1,123,256,703	10,684	4,414	(6,270)	5.4	(172)	(1,161)
2249	City of Phoenix	0.00797391%	0.00850322%	(2,266,714,685)	(4,373,841,125)	11,153	1,123,256,703	95,513	56,188	(39,325)	5.4	2,065	(7,282)
2250	City of Gold Beach	0.00701402%	0.00697261%	(2,266,714,685)	(4,373,841,125)	(872)	1,123,256,703	78,320	97,349	19,029	5.4	(161)	3,524
2251	City of Rogue River	0.01076112%	0.01040123%	(2,266,714,685)	(4,373,841,125)	(7,583)	1,123,256,703	116,833	108,435	(8,398)	5.4	(1,404)	(1,555)
2252	City of Dayton	0.00142788%	0.00269201%	(2,266,714,685)	(4,373,841,125)	26,637	1,123,256,703	30,238	15,103	(15,135)	5.4	4,933	(2,803)
2253	Town of Butte Falls	0.00044831%	0.00053188%	(2,266,714,685)	(4,373,841,125)	1,761	1,123,256,703	5,974	3,286	(2,688)	5.4	326	(498)
2254	City of Shady Cove	0.00079552%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(16,763)	1,123,256,703	0	0	0	5.4	(3,104)	0
2255	Town of Canyon City	0.00197814%	0.00122143%	(2,266,714,685)	(4,373,841,125)	(15,945)	1,123,256,703	13,720	16,196	2,476	5.4	(2,953)	459
2256	City of Jordan Valley	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2257	City of Culver	0.00174466%	0.00187328%	(2,266,714,685)	(4,373,841,125)	2,711	1,123,256,703	21,042	13,195	(7,847)	5.4	502	(1,453)
2258	City of Adair Village	0.00395830%	0.00270964%	(2,266,714,685)	(4,373,841,125)	(26,310)	1,123,256,703	30,436	32,022	1,586	5.4	(4,872)	294
2259	Town Of Hammond	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2260	City of Riddle	0.00332184%	0.00342794%	(2,266,714,685)	(4,373,841,125)	2,236	1,123,256,703	38,505	22,969	(15,536)	5.4	414	(2,877)
2261	City of Waldport	0.00335815%	0.00286248%	(2,266,714,685)	(4,373,841,125)	(10,445)	1,123,256,703	32,153	33,972	1,819	5.4	(1,934)	337
2262	City of Dufur	0.00145623%	0.00135913%	(2,266,714,685)	(4,373,841,125)	(2,046)	1,123,256,703	15,267	10,468	(4,799)	5.4	(379)	(889)
2263	City of La Grande	0.02846254%	0.03038888%	(2,266,714,685)	(4,373,841,125)	40,590	1,123,256,703	341,345	295,036	(46,309)	5.4	7,517	(8,576)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2264	City of Gervais	0.00587575%	0.00435108%	(2,266,714,685)	(4,373,841,125)	(32,127)	1,123,256,703	48,874	41,338	(7,536)	5.4	(5,949)	(1,396)
2265	City of Westfir	0.00021708%	0.00022993%	(2,266,714,685)	(4,373,841,125)	271	1,123,256,703	2,583	324	(2,259)	5.4	50	(418)
2266	City of Irrigon	0.00533428%	0.00538263%	(2,266,714,685)	(4,373,841,125)	1,019	1,123,256,703	60,461	42,582	(17,879)	5.4	189	(3,311)
2267	City of Independence	0.02677427%	0.02869354%	(2,266,714,685)	(4,373,841,125)	40,442	1,123,256,703	322,302	311,323	(10,979)	5.4	7,489	(2,033)
2268	City of Harrisburg	0.00955061%	0.00896029%	(2,266,714,685)	(4,373,841,125)	(12,439)	1,123,256,703	100,647	62,687	(37,960)	5.4	(2,304)	(7,030)
2269	City of Durham	0.00119020%	0.00045989%	(2,266,714,685)	(4,373,841,125)	(15,389)	1,123,256,703	5,166	6,517	1,351	5.4	(2,850)	250
2270	City of Lyons	0.00139714%	0.00135802%	(2,266,714,685)	(4,373,841,125)	(824)	1,123,256,703	15,254	4,312	(10,942)	5.4	(153)	(2,026)
2271	City of Columbia City	0.00698729%	0.00814524%	(2,266,714,685)	(4,373,841,125)	24,400	1,123,256,703	91,492	56,155	(35,337)	5.4	4,519	(6,544)
2272	City of Aurora	0.00206139%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(43,436)	1,123,256,703	0	11,417	11,417	5.4	(8,044)	2,114
2273	City of Silverton	0.03608146%	0.03743192%	(2,266,714,685)	(4,373,841,125)	28,456	1,123,256,703	420,457	335,284	(85,173)	5.4	5,270	(15,773)
2274	City of Gold Hill	0.00120003%	0.00098034%	(2,266,714,685)	(4,373,841,125)	(4,629)	1,123,256,703	11,012	10,883	(129)	5.4	(857)	(24)
2275	City of Toledo	0.01688662%	0.01780536%	(2,266,714,685)	(4,373,841,125)	19,359	1,123,256,703	200,000	98,163	(101,837)	5.4	3,585	(18,859)
2276	City of Newport	0.02500643%	0.02885827%	(2,266,714,685)	(4,373,841,125)	81,163	1,123,256,703	324,152	212,179	(111,973)	5.4	15,030	(20,736)
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2278	City of Springfield	0.28013070%	0.30886463%	(2,266,714,685)	(4,373,841,125)	605,460	1,123,256,703	3,469,343	2,435,633	(1,033,710)	5.4	112,122	(191,428)
2279	City of Keizer	0.05820617%	0.05893592%	(2,266,714,685)	(4,373,841,125)	15,377	1,123,256,703	662,002	393,415	(268,587)	5.4	2,848	(49,738)
2280	City of Winston	0.00974349%	0.01204939%	(2,266,714,685)	(4,373,841,125)	48,588	1,123,256,703	135,346	60,218	(75,128)	5.4	8,998	(13,913)
2281	City of Manzanita	0.00814678%	0.00860796%	(2,266,714,685)	(4,373,841,125)	9,717	1,123,256,703	96,689	75,917	(20,772)	5.4	1,799	(3,847)
2282	City of Eagle Point	0.01146021%	0.01111760%	(2,266,714,685)	(4,373,841,125)	(7,219)	1,123,256,703	124,879	60,364	(64,515)	5.4	(1,337)	(11,947)
2283	City of Maupin	0.00155922%	0.00134591%	(2,266,714,685)	(4,373,841,125)	(4,495)	1,123,256,703	15,118	15,476	358	5.4	(832)	66
2284	City of Halsey	0.00179450%	0.00064549%	(2,266,714,685)	(4,373,841,125)	(24,211)	1,123,256,703	7,251	18,808	11,557	5.4	(4,484)	2,140
2285	City of Veneta	0.00862998%	0.01061507%	(2,266,714,685)	(4,373,841,125)	41,829	1,123,256,703	119,234	67,013	(52,221)	5.4	7,746	(9,671)
2286	City of Millersburg	0.00266861%	0.00316786%	(2,266,714,685)	(4,373,841,125)	10,519	1,123,256,703	35,583	23,639	(11,944)	5.4	1,948	(2,212)
2287	City of King City	0.00404743%	0.00460559%	(2,266,714,685)	(4,373,841,125)	11,761	1,123,256,703	51,733	38,797	(12,936)	5.4	2,178	(2,396)
2288	City of Tualatin	0.15665389%	0.15443816%	(2,266,714,685)	(4,373,841,125)	(46,689)	1,123,256,703	1,734,737	1,558,562	(176,175)	5.4	(8,646)	(32,625)
2289	City Of St Paul	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2290	City of Molalla	0.01495015%	0.01656831%	(2,266,714,685)	(4,373,841,125)	34,097	1,123,256,703	186,105	165,078	(21,027)	5.4	6,314	(3,894)
2291	City of Florence	0.02378761%	0.02730409%	(2,266,714,685)	(4,373,841,125)	74,096	1,123,256,703	306,695	215,320	(91,375)	5.4	13,721	(16,921)
2292	City of North Bend	0.05099691%	0.04873726%	(2,266,714,685)	(4,373,841,125)	(47,614)	1,123,256,703	547,445	421,841	(125,604)	5.4	(8,817)	(23,260)
2293	City of Lowell	0.00252592%	0.00263813%	(2,266,714,685)	(4,373,841,125)	2,365	1,123,256,703	29,633	11,601	(18,032)	5.4	438	(3,339)
2294	City of Depoe Bay	0.00905221%	0.00854478%	(2,266,714,685)	(4,373,841,125)	(10,692)	1,123,256,703	95,980	77,398	(18,582)	5.4	(1,980)	(3,441)
2295	City of Tigard	0.07402207%	0.08148800%	(2,266,714,685)	(4,373,841,125)	157,317	1,123,256,703	915,319	796,457	(118,862)	5.4	29,133	(22,011)
2296	City of Happy Valley	0.02631811%	0.03043509%	(2,266,714,685)	(4,373,841,125)	86,750	1,123,256,703	341,864	299,266	(42,598)	5.4	16,065	(7,889)
2297	City of Rainier	0.01004825%	0.00722012%	(2,266,714,685)	(4,373,841,125)	(59,592)	1,123,256,703	81,100	57,367	(23,733)	5.4	(11,036)	(4,395)
2298	City of Lincoln City	0.07669903%	0.08575513%	(2,266,714,685)	(4,373,841,125)	190,823	1,123,256,703	963,250	609,486	(353,764)	5.4	35,338	(65,512)
2299	City of Dunes City	0.00050340%	0.00054495%	(2,266,714,685)	(4,373,841,125)	875	1,123,256,703	6,121	4,909	(1,212)	5.4	162	(224)
2300	City of Yachats	0.00601478%	0.00614149%	(2,266,714,685)	(4,373,841,125)	2,670	1,123,256,703	68,985	44,024	(24,961)	5.4	494	(4,622)
2301	City of Moro	0.00063256%	0.00080189%	(2,266,714,685)	(4,373,841,125)	3,568	1,123,256,703	9,007	2,939	(6,068)	5.4	661	(1,124)
2302	City of Mt. Vernon	0.00115620%	0.00132294%	(2,266,714,685)	(4,373,841,125)	3,513	1,123,256,703	14,860	7,902	(6,958)	5.4	651	(1,289)
2303	City of Woodburn	0.11448842%	0.12238480%	(2,266,714,685)	(4,373,841,125)	166,387	1,123,256,703	1,374,695	994,651	(380,044)	5.4	30,812	(70,379)
2304	City of Gladstone	0.03075728%	0.03322664%	(2,266,714,685)	(4,373,841,125)	52,033	1,123,256,703	373,220	305,679	(67,541)	5.4	9,636	(12,508)
2305	City of Elkton	0.00085116%	0.00083083%	(2,266,714,685)	(4,373,841,125)	(428)	1,123,256,703	9,332	7,334	(1,998)	5.4	(79)	(370)
2306	City of Imbler	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	941	941	5.4	0	174
2307	City of Yoncalla	0.00175909%	0.00219088%	(2,266,714,685)	(4,373,841,125)	9,099	1,123,256,703	24,609	20,564	(4,045)	5.4	1,685	(749)
2308	City of North Powder	0.00061942%	0.00074466%	(2,266,714,685)	(4,373,841,125)	2,639	1,123,256,703	8,364	6,486	(1,878)	5.4	489	(348)
2309	City of Gearhart	0.00558717%	0.00532184%	(2,266,714,685)	(4,373,841,125)	(5,591)	1,123,256,703	59,778	29,166	(30,612)	5.4	(1,035)	(5,669)
2501	Port of The Dalles	0.00008001%	0.00093655%	(2,266,714,685)	(4,373,841,125)	18,049	1,123,256,703	10,520	286	(10,234)	5.4	3,342	(1,895)
2504	Oak Lodge Water District	0.01512767%	0.01502220%	(2,266,714,685)	(4,373,841,125)	(2,222)	1,123,256,703	168,738	132,797	(35,941)	5.4	(411)	(6,656)
2507	Port of Astoria	0.01230561%	0.01084981%	(2,266,714,685)	(4,373,841,125)	(30,675)	1,123,256,703	121,871	129,238	7,367	5.4	(5,681)	1,364
2508	Multnomah Drainage	0.01185428%	0.01363832%	(2,266,714,685)	(4,373,841,125)	37,592	1,123,256,703	153,193	165,378	12,185	5.4	6,961	2,256
2510	Horsefly Irrigation District	0.00069017%	0.00019759%	(2,266,714,685)	(4,373,841,125)	(10,380)	1,123,256,703	2,219	5,896	3,677	5.4	(1,922)	681
2511	Grants Pass Irrigation District	0.00679498%	0.00646905%	(2,266,714,685)	(4,373,841,125)	(6,868)	1,123,256,703	72,664	51,806	(20,858)	5.4	(1,272)	(3,863)
2512	Port of Portland	0.63602200%	0.62764567%	(2,266,714,685)	(4,373,841,125)	(176,499)	1,123,256,703	7,050,072	5,425,164	(1,624,908)	5.4	(32,685)	(300,909)
2513	Port of Coos Bay	0.01724498%	0.01702297%	(2,266,714,685)	(4,373,841,125)	(4,678)	1,123,256,703	191,212	119,186	(72,026)	5.4	(866)	(13,338)
2515	Klamath County Fire District 1	0.12202628%	0.10882026%	(2,266,714,685)	(4,373,841,125)	(278,267)	1,123,256,703	1,222,331	454,309	(768,022)	5.4	(51,531)	(142,226)
2518	Clackamas County Housing Authority	0.02879496%	0.03017175%	(2,266,714,685)	(4,373,841,125)	29,011	1,123,256,703	338,906	244,063	(94,843)	5.4	5,372	(17,564)
2519	Portland Housing Authority	0.16124152%	0.15526214%	(2,266,714,685)	(4,373,841,125)	(125,994)	1,123,256,703	1,743,992	1,281,464	(462,528)	5.4	(23,332)	(85,653)
2521	League of Oregon Cities	0.06710927%	0.06663749%	(2,266,714,685)	(4,373,841,125)	(9,941)	1,123,256,703	748,510	592,127	(156,383)	5.4	(1,841)	(28,960)
2522	Lane Council of Governments	0.12681025%	0.11157868%	(2,266,714,685)	(4,373,841,125)	(320,949)	1,123,256,703	1,253,315	982,056	(271,259)	5.4	(59,435)	(50,233)
2524	Oak Lodge Sanitary District	0.02411444%	0.02310549%	(2,266,714,685)	(4,373,841,125)	(21,260)	1,123,256,703	259,534	177,714	(81,820)	5.4	(3,937)	(15,152)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2526	Clatskanie PUD	0.04943420%	0.04261951%	(2,266,714,685)	(4,373,841,125)	(143,594)	1,123,256,703	478,727	456,338	(22,389)	5.4	(26,591)	(4,146)
2527	Deschutes Valley Water District	0.02800109%	0.02798554%	(2,266,714,685)	(4,373,841,125)	(328)	1,123,256,703	314,349	275,099	(39,250)	5.4	(61)	(7,269)
2528	Columbia River Fire & Rescue	0.04542110%	0.04896749%	(2,266,714,685)	(4,373,841,125)	74,726	1,123,256,703	550,031	423,449	(126,582)	5.4	13,838	(23,441)
2529	East Fork Irrigation District	0.00144364%	0.00149392%	(2,266,714,685)	(4,373,841,125)	1,059	1,123,256,703	16,781	18,602	1,821	5.4	196	337
2530	River Road Water District	0.00472631%	0.00465665%	(2,266,714,685)	(4,373,841,125)	(1,468)	1,123,256,703	52,306	0	(52,306)	5.4	(272)	(9,686)
2531	Oregon School Boards Association	0.03687190%	0.04037337%	(2,266,714,685)	(4,373,841,125)	73,781	1,123,256,703	453,497	340,072	(113,425)	5.4	13,663	(21,005)
2533	Owyhee Irrigation District	0.02788834%	0.02570156%	(2,266,714,685)	(4,373,841,125)	(46,078)	1,123,256,703	288,694	301,308	12,614	5.4	(8,533)	2,336
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,671	2,671	5.4	0	495
2538	Clackamas Vector Control	0.00415568%	0.00428606%	(2,266,714,685)	(4,373,841,125)	2,748	1,123,256,703	48,143	49,516	1,373	5.4	509	254
2540	West Extension Irrigation District	0.00316649%	0.00332155%	(2,266,714,685)	(4,373,841,125)	3,267	1,123,256,703	37,310	26,926	(10,384)	5.4	605	(1,923)
2541	Jackson County Vector Control District	0.00175231%	0.00276565%	(2,266,714,685)	(4,373,841,125)	21,352	1,123,256,703	31,065	7,615	(23,450)	5.4	3,954	(4,343)
2542	Rainbow Water District	0.00678934%	0.00710244%	(2,266,714,685)	(4,373,841,125)	6,597	1,123,256,703	79,779	54,694	(25,085)	5.4	1,222	(4,645)
2544	Santa Clara Rural Fire Protection District	0.00198670%	0.00379998%	(2,266,714,685)	(4,373,841,125)	38,208	1,123,256,703	42,684	36,681	(6,003)	5.4	7,076	(1,112)
2545	Council of Governments	0.07545286%	0.08449821%	(2,266,714,685)	(4,373,841,125)	190,597	1,123,256,703	949,132	759,583	(189,549)	5.4	35,296	(35,102)
2547	Metzger Water District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2549	Rogue River Fire District	0.00883263%	0.01142664%	(2,266,714,685)	(4,373,841,125)	54,659	1,123,256,703	128,350	114,651	(13,699)	5.4	10,122	(2,537)
2550	Nyssa Road Assessment District 2	0.00562195%	0.00515301%	(2,266,714,685)	(4,373,841,125)	(9,881)	1,123,256,703	57,882	89,036	31,154	5.4	(1,830)	5,769
2551	Sandy Fire Department	0.01643568%	0.01208434%	(2,266,714,685)	(4,373,841,125)	(91,689)	1,123,256,703	135,738	158,917	23,179	5.4	(16,979)	4,292
2552	Winston-Dillard Fire District	0.01659112%	0.01717103%	(2,266,714,685)	(4,373,841,125)	12,219	1,123,256,703	192,875	219,974	27,099	5.4	2,263	5,018
2553	Tangent Rural Fire Protection District	0.00255921%	0.00272388%	(2,266,714,685)	(4,373,841,125)	3,469	1,123,256,703	30,596	30,488	(108)	5.4	642	(20)
2555	Monroe Fire Department	0.00060217%	0.00067474%	(2,266,714,685)	(4,373,841,125)	1,529	1,123,256,703	7,579	7,671	92	5.4	283	17
2556	Jackson County Fire District 5	0.04615906%	0.04480271%	(2,266,714,685)	(4,373,841,125)	(28,580)	1,123,256,703	503,249	331,397	(171,852)	5.4	(5,293)	(31,824)
2557	Estacada Fire Department	0.00097600%	0.00499571%	(2,266,714,685)	(4,373,841,125)	84,701	1,123,256,703	56,115	0	(56,115)	5.4	15,685	(10,392)
2558	Boring Fire Department	0.02278459%	0.02446126%	(2,266,714,685)	(4,373,841,125)	35,330	1,123,256,703	274,763	17,081	(257,682)	5.4	6,543	(47,719)
2559	Keizer Fire Department	0.02654721%	0.03148309%	(2,266,714,685)	(4,373,841,125)	104,006	1,123,256,703	353,636	258,398	(95,238)	5.4	19,260	(17,637)
2561	Jefferson Rural Fire Protection District	0.00271765%	0.00349983%	(2,266,714,685)	(4,373,841,125)	16,481	1,123,256,703	39,312	17,868	(21,444)	5.4	3,052	(3,971)
2562	Odell Rural Fire Protection District	0.00176523%	0.00199224%	(2,266,714,685)	(4,373,841,125)	4,783	1,123,256,703	22,378	18,597	(3,781)	5.4	886	(700)
2563	Central Oregon Irrigation District	0.02040045%	0.02103975%	(2,266,714,685)	(4,373,841,125)	13,471	1,123,256,703	236,330	215,276	(21,054)	5.4	2,495	(3,899)
2564	Illinois Valley Fire District	0.00033206%	0.00307092%	(2,266,714,685)	(4,373,841,125)	57,711	1,123,256,703	34,494	0	(34,494)	5.4	10,687	(6,388)
2567	Charleston Rural Fire Protection District	0.00253004%	0.00250294%	(2,266,714,685)	(4,373,841,125)	(571)	1,123,256,703	28,114	25,501	(2,613)	5.4	(106)	(484)
2568	Molalla Rural Fire Protection District 73	0.01049155%	0.00963696%	(2,266,714,685)	(4,373,841,125)	(18,007)	1,123,256,703	108,248	167,415	59,167	5.4	(3,335)	10,957
2569	Central Oregon Intergovernmental Council	0.03989365%	0.03566284%	(2,266,714,685)	(4,373,841,125)	(89,149)	1,123,256,703	400,585	354,994	(45,591)	5.4	(16,509)	(8,443)
2570	Port of St Helens	0.00408633%	0.00389632%	(2,266,714,685)	(4,373,841,125)	(4,004)	1,123,256,703	43,766	43,901	135	5.4	(741)	25
2571	Crystal Springs Water District	0.00467256%	0.00258236%	(2,266,714,685)	(4,373,841,125)	(44,043)	1,123,256,703	29,007	32,243	3,236	5.4	(8,156)	599
2572	Local Government Personnel Institute	0.00685502%	0.00775784%	(2,266,714,685)	(4,373,841,125)	19,024	1,123,256,703	87,140	47,599	(39,541)	5.4	3,523	(7,322)
2573	Goshen Fire District	0.00314382%	0.00210483%	(2,266,714,685)	(4,373,841,125)	(21,893)	1,123,256,703	23,643	33,561	9,918	5.4	(4,054)	1,837
2575	Jefferson County Rural Fire Protection District 1	0.00392278%	0.00446510%	(2,266,714,685)	(4,373,841,125)	11,427	1,123,256,703	50,155	39,125	(11,030)	5.4	2,116	(2,043)
2576	Depoe Bay Rural Fire Protection District	0.00522630%	0.00541884%	(2,266,714,685)	(4,373,841,125)	4,057	1,123,256,703	60,867	53,356	(7,511)	5.4	751	(1,391)
2578	Washington County Fire District 2	0.02434836%	0.02393982%	(2,266,714,685)	(4,373,841,125)	(8,609)	1,123,256,703	268,906	252,448	(16,458)	5.4	(1,594)	(3,048)
2579	La Pine Rural Fire Protection District	0.02632493%	0.02650077%	(2,266,714,685)	(4,373,841,125)	3,705	1,123,256,703	297,672	226,309	(71,363)	5.4	686	(13,215)
2580	Marion County Fire District 1	0.07111540%	0.06730373%	(2,266,714,685)	(4,373,841,125)	(80,316)	1,123,256,703	755,994	702,849	(53,145)	5.4	(14,873)	(9,842)
2581	Port of Umatilla	0.00258839%	0.00366864%	(2,266,714,685)	(4,373,841,125)	22,762	1,123,256,703	41,208	20,628	(20,580)	5.4	4,215	(3,811)
2582	Talent Irrigation District	0.00871471%	0.00864938%	(2,266,714,685)	(4,373,841,125)	(1,376)	1,123,256,703	97,155	68,164	(28,991)	5.4	(255)	(5,369)
2585	Rogue River Valley Irrigation District	0.00410566%	0.00352284%	(2,266,714,685)	(4,373,841,125)	(12,281)	1,123,256,703	39,571	57,009	17,438	5.4	(2,274)	3,229
2587	Tualatin Valley Irrigation District	0.00256634%	0.00312585%	(2,266,714,685)	(4,373,841,125)	11,790	1,123,256,703	35,111	18,716	(16,395)	5.4	2,183	(3,036)
2588	Clatskanie Rural Fire Protection District	0.00564739%	0.00781955%	(2,266,714,685)	(4,373,841,125)	45,770	1,123,256,703	87,834	75,345	(12,489)	5.4	8,476	(2,313)
2589	West Slope Water District	0.00741908%	0.00786284%	(2,266,714,685)	(4,373,841,125)	9,350	1,123,256,703	88,320	84,255	(4,065)	5.4	1,731	(753)
2590	Redmond Fire & Rescue	0.05156029%	0.05922300%	(2,266,714,685)	(4,373,841,125)	161,463	1,123,256,703	665,226	616,986	(48,240)	5.4	29,901	(8,933)
2592	Medford Irrigation District	0.00530298%	0.00530186%	(2,266,714,685)	(4,373,841,125)	(24)	1,123,256,703	59,553	40,162	(19,391)	5.4	(4)	(3,591)
2594	Metro	0.51394738%	0.55014352%	(2,266,714,685)	(4,373,841,125)	762,699	1,123,256,703	6,179,524	4,165,199	(2,014,325)	5.4	141,241	(373,023)
2595	Canby Fire District	0.03014085%	0.03107668%	(2,266,714,685)	(4,373,841,125)	19,719	1,123,256,703	349,071	382,396	33,325	5.4	3,652	6,171
2596	Bend Parks & Recreation	0.05032451%	0.05433014%	(2,266,714,685)	(4,373,841,125)	84,404	1,123,256,703	610,267	488,755	(121,512)	5.4	15,630	(22,502)
2597	Mapleton Water District	0.00056486%	0.00047279%	(2,266,714,685)	(4,373,841,125)	(1,940)	1,123,256,703	5,311	7,373	2,062	5.4	(359)	382
2598	Marion County Housing Authority	0.00203921%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(42,969)	1,123,256,703	0	0	0	5.4	(7,957)	0
2599	South Suburban Sanitary District	0.01021934%	0.00964187%	(2,266,714,685)	(4,373,841,125)	(12,168)	1,123,256,703	108,303	74,250	(34,053)	5.4	(2,253)	(6,306)
2600	Winston-Dillard Water District	0.00481407%	0.00544897%	(2,266,714,685)	(4,373,841,125)	13,379	1,123,256,703	61,206	46,771	(14,435)	5.4	2,478	(2,673)
2601	Baker Valley Irrigation District	0.00004342%	0.00019389%	(2,266,714,685)	(4,373,841,125)	3,170	1,123,256,703	2,178	640	(1,538)	5.4	587	(285)
2602	Aumsville Rural Fire Protection District	0.00205823%	0.00285061%	(2,266,714,685)	(4,373,841,125)	16,696	1,123,256,703	32,020	25,191	(6,829)	5.4	3,092	(1,265)
2603	Corbett Water District	0.00267112%	0.00289225%	(2,266,714,685)	(4,373,841,125)	4,660	1,123,256,703	32,487	22,395	(10,092)	5.4	863	(1,869)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2604	Netarts-Oceanside Sanitary District	0.00216711%	0.00272719%	(2,266,714,685)	(4,373,841,125)	11,802	1,123,256,703	30,633	16,510	(14,123)	5.4	2,186	(2,615)
2605	Scio Fire District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2606	West Valley Housing Authority	0.01214081%	0.01250723%	(2,266,714,685)	(4,373,841,125)	7,721	1,123,256,703	140,488	80,664	(59,824)	5.4	1,430	(11,079)
2607	Hoodland Fire District 74	0.01390582%	0.01447453%	(2,266,714,685)	(4,373,841,125)	11,983	1,123,256,703	162,586	146,371	(16,215)	5.4	2,219	(3,003)
2608	Gaston Rural Fire Protection District	0.00126589%	0.00141934%	(2,266,714,685)	(4,373,841,125)	3,234	1,123,256,703	15,943	7,345	(8,598)	5.4	599	(1,592)
2610	Turner Fire District	0.00199672%	0.00242845%	(2,266,714,685)	(4,373,841,125)	9,097	1,123,256,703	27,278	46,373	19,095	5.4	1,685	3,536
2612	Community Services Consortium	0.05495502%	0.05148342%	(2,266,714,685)	(4,373,841,125)	(73,151)	1,123,256,703	578,291	430,540	(147,751)	5.4	(13,546)	(27,361)
2613	Polk Soil & Water Conservation District	0.00232346%	0.00165825%	(2,266,714,685)	(4,373,841,125)	(14,017)	1,123,256,703	18,626	14,052	(4,574)	5.4	(2,596)	(847)
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2615	Humanities Council	0.00121498%	0.00118500%	(2,266,714,685)	(4,373,841,125)	(631)	1,123,256,703	13,311	0	(13,311)	5.4	(117)	(2,465)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2617	Clean Water Services	0.25658001%	0.26132208%	(2,266,714,685)	(4,373,841,125)	99,922	1,123,256,703	2,935,318	1,824,385	(1,110,933)	5.4	18,504	(205,728)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	981	981	5.4	0	182
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2620	Jackson County Fire District 4	0.00617387%	0.00531728%	(2,266,714,685)	(4,373,841,125)	(18,050)	1,123,256,703	59,727	54,452	(5,275)	5.4	(3,343)	(977)
2623	Evans Valley Fire District 6	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,784	1,784	5.4	0	330
2624	Klamath Vector Control	0.00214570%	0.00216355%	(2,266,714,685)	(4,373,841,125)	376	1,123,256,703	24,302	13,461	(10,841)	5.4	70	(2,008)
2625	Port of Newport	0.00752689%	0.00284764%	(2,266,714,685)	(4,373,841,125)	(98,598)	1,123,256,703	31,986	21,371	(10,615)	5.4	(18,259)	(1,966)
2626	Tillamook Peoples Utility District	0.10368462%	0.10175680%	(2,266,714,685)	(4,373,841,125)	(40,622)	1,123,256,703	1,142,990	796,715	(346,275)	5.4	(7,523)	(64,125)
2628	McKenzie Fire And Rescue	0.00360272%	0.00422463%	(2,266,714,685)	(4,373,841,125)	13,104	1,123,256,703	47,453	23,299	(24,154)	5.4	2,427	(4,473)
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2630	Sheridan Fire District	0.00434760%	0.00456434%	(2,266,714,685)	(4,373,841,125)	4,567	1,123,256,703	51,269	28,947	(22,322)	5.4	846	(4,134)
2631	Arch Cape Water-Sanitary District	0.00146122%	0.00155776%	(2,266,714,685)	(4,373,841,125)	2,035	1,123,256,703	17,498	8,871	(8,627)	5.4	377	(1,598)
2632	Umpqua Regional Council of Governments	0.00000000%	0.00046613%	(2,266,714,685)	(4,373,841,125)	9,822	1,123,256,703	5,236	0	(5,236)	5.4	1,819	(970)
2633	Port of Cascade Locks	0.00261933%	0.00258789%	(2,266,714,685)	(4,373,841,125)	(662)	1,123,256,703	29,069	13,036	(16,033)	5.4	(123)	(2,969)
2637	Northeast Oregon Housing Authority	0.00824117%	0.00942945%	(2,266,714,685)	(4,373,841,125)	25,038	1,123,256,703	105,917	45,235	(60,682)	5.4	4,637	(11,237)
2638	North Douglas County Fire and EMS	0.00297217%	0.00320945%	(2,266,714,685)	(4,373,841,125)	5,000	1,123,256,703	36,050	28,149	(7,901)	5.4	926	(1,463)
2641	Suburban East Salem Water District	0.00593008%	0.00451342%	(2,266,714,685)	(4,373,841,125)	(29,850)	1,123,256,703	50,697	34,321	(16,376)	5.4	(5,528)	(3,033)
2642	Dexter Rural Fire Protection District	0.00096336%	0.00093945%	(2,266,714,685)	(4,373,841,125)	(504)	1,123,256,703	10,552	9,048	(1,504)	5.4	(93)	(279)
2643	Sweet Home Cemetery	0.00125860%	0.00129426%	(2,266,714,685)	(4,373,841,125)	752	1,123,256,703	14,538	22,907	8,369	5.4	139	1,550
2644	Lakeside Water District	0.00165020%	0.00154510%	(2,266,714,685)	(4,373,841,125)	(2,215)	1,123,256,703	17,355	19,716	2,361	5.4	(410)	437
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00133364%	0.00124294%	(2,266,714,685)	(4,373,841,125)	(1,911)	1,123,256,703	13,961	4,492	(9,469)	5.4	(354)	(1,754)
2646	Keno Rural Fire Protection District	0.00109651%	0.00115071%	(2,266,714,685)	(4,373,841,125)	1,142	1,123,256,703	12,925	18,998	6,073	5.4	211	1,125
2647	Crooked River Ranch Rural Fire Protection District	0.00535385%	0.00514609%	(2,266,714,685)	(4,373,841,125)	(4,378)	1,123,256,703	57,804	30,409	(27,395)	5.4	(811)	(5,073)
2648	Black Butte Ranch Rural Fire Protection District	0.00734794%	0.00888378%	(2,266,714,685)	(4,373,841,125)	32,362	1,123,256,703	99,788	24,707	(75,081)	5.4	5,993	(13,904)
2649	Colton Fire Department	0.00114719%	0.00120025%	(2,266,714,685)	(4,373,841,125)	1,118	1,123,256,703	13,482	12,002	(1,480)	5.4	207	(274)
2650	Pleasant Hill Fire Department	0.00061155%	0.00072726%	(2,266,714,685)	(4,373,841,125)	2,438	1,123,256,703	8,169	6,104	(2,065)	5.4	451	(382)
2651	Imbler Rural Fire Protection District	0.00041121%	0.00042810%	(2,266,714,685)	(4,373,841,125)	356	1,123,256,703	4,809	4,131	(678)	5.4	66	(126)
2652	The Oregon Consortium	0.00313645%	0.00423129%	(2,266,714,685)	(4,373,841,125)	23,070	1,123,256,703	47,528	128,756	81,228	5.4	4,272	15,042
2653	Umatilla Fire Department	0.00235478%	0.00203642%	(2,266,714,685)	(4,373,841,125)	(6,709)	1,123,256,703	22,874	15,817	(7,057)	5.4	(1,242)	(1,307)
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2655	North Bay Rural Fire Protection District	0.00087544%	0.00088961%	(2,266,714,685)	(4,373,841,125)	299	1,123,256,703	9,993	0	(9,993)	5.4	55	(1,851)
2657	Mid-Willamette Valley Senior Service Agency	0.08470715%	0.08815236%	(2,266,714,685)	(4,373,841,125)	72,595	1,123,256,703	990,177	810,566	(179,611)	5.4	13,444	(33,261)
2658	Salem Metropolitan Communication Agency	0.00171015%	0.00173494%	(2,266,714,685)	(4,373,841,125)	522	1,123,256,703	19,488	660	(18,828)	5.4	97	(3,487)
2659	Silverton Fire District	0.00603659%	0.00641459%	(2,266,714,685)	(4,373,841,125)	7,965	1,123,256,703	72,052	62,105	(9,947)	5.4	1,475	(1,842)
2660	Tualatin Valley Fire & Rescue	0.59075779%	0.59629138%	(2,266,714,685)	(4,373,841,125)	116,599	1,123,256,703	6,697,883	6,278,139	(419,744)	5.4	21,592	(77,730)
2661	Lincoln County 911	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	869	869	5.4	0	161
2662	East Central Oregon Association of Counties	0.00025313%	0.00023527%	(2,266,714,685)	(4,373,841,125)	(376)	1,123,256,703	2,643	0	(2,643)	5.4	(70)	(489)
2663	Metropolitan Area Communications Commission	0.01251287%	0.01308630%	(2,266,714,685)	(4,373,841,125)	12,083	1,123,256,703	146,993	74,365	(72,628)	5.4	2,238	(13,450)
2664	Applegate Valley Rural Fire Protection District 9	0.00434938%	0.00491170%	(2,266,714,685)	(4,373,841,125)	11,849	1,123,256,703	55,171	58,168	2,997	5.4	2,194	555
2665	N NE Community Mental Health Center	0.00150688%	0.00146695%	(2,266,714,685)	(4,373,841,125)	(841)	1,123,256,703	16,478	0	(16,478)	5.4	(156)	(3,051)
2666	Central City Concern	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2669	Roseburg Urban Sanitary Authority	0.01090903%	0.01182989%	(2,266,714,685)	(4,373,841,125)	19,404	1,123,256,703	132,880	79,525	(53,355)	5.4	3,593	(9,881)
2670	Mt Hood Community Mental Health Ctr	0.00318192%	0.00318385%	(2,266,714,685)	(4,373,841,125)	40	1,123,256,703	35,763	0	(35,763)	5.4	7	(6,623)
2671	Columbia 911 Communications District	0.01562757%	0.01722209%	(2,266,714,685)	(4,373,841,125)	33,599	1,123,256,703	193,448	150,623	(42,825)	5.4	6,222	(7,931)
2672	Rockwood Water PUD	0.02208516%	0.01971713%	(2,266,714,685)	(4,373,841,125)	(49,898)	1,123,256,703	221,474	119,105	(102,369)	5.4	(9,240)	(18,957)
2673	Port Orford Library	0.00009866%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(2,079)	1,123,256,703	0	16	16	5.4	(385)	3
2674	Nestucca Rural Fire District	0.00178768%	0.00274205%	(2,266,714,685)	(4,373,841,125)	20,110	1,123,256,703	30,800	18,091	(12,709)	5.4	3,724	(2,354)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2675	Salmon Harbor-Douglas County	0.00140015%	0.00224173%	(2,266,714,685)	(4,373,841,125)	17,733	1,123,256,703	25,180	23,455	(1,725)	5.4	3,284	(319)
2676	Woodburn Fire District	0.01978177%	0.02204297%	(2,266,714,685)	(4,373,841,125)	47,646	1,123,256,703	247,599	245,612	(1,987)	5.4	8,823	(368)
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2678	Central Oregon Regional Housing Authority	0.00149465%	0.00373127%	(2,266,714,685)	(4,373,841,125)	47,128	1,123,256,703	41,912	43,585	1,673	5.4	8,727	310
2679	Columbia River Public Utility District	0.04416361%	0.04182593%	(2,266,714,685)	(4,373,841,125)	(49,257)	1,123,256,703	469,813	367,426	(102,387)	5.4	(9,122)	(18,961)
2681	Cloverdale Rural Fire Protection District	0.00133248%	0.00215576%	(2,266,714,685)	(4,373,841,125)	17,348	1,123,256,703	24,215	24,346	131	5.4	3,213	24
2684	Parkdale Fire District	0.00182065%	0.00185100%	(2,266,714,685)	(4,373,841,125)	639	1,123,256,703	20,791	17,543	(3,248)	5.4	118	(601)
2685	Oregon Community College Association	0.00024374%	0.00026216%	(2,266,714,685)	(4,373,841,125)	388	1,123,256,703	2,945	24,961	22,016	5.4	72	4,077
2686	Weston Cemetery	0.00036730%	0.00034276%	(2,266,714,685)	(4,373,841,125)	(517)	1,123,256,703	3,850	2,091	(1,759)	5.4	(96)	(326)
2687	Columbia Drainage Vector Control District	0.00199791%	0.00251674%	(2,266,714,685)	(4,373,841,125)	10,933	1,123,256,703	28,269	27,197	(1,072)	5.4	2,025	(199)
2688	Polk County Fire District 1	0.01469463%	0.01411661%	(2,266,714,685)	(4,373,841,125)	(12,180)	1,123,256,703	158,566	123,536	(35,030)	5.4	(2,256)	(6,487)
2689	Redmond Area Park & Recreation District	0.00390988%	0.00319616%	(2,266,714,685)	(4,373,841,125)	(15,039)	1,123,256,703	35,901	37,244	1,343	5.4	(2,785)	249
2692	Siuslaw Public Library	0.00474941%	0.00381818%	(2,266,714,685)	(4,373,841,125)	(19,623)	1,123,256,703	42,888	41,242	(1,646)	5.4	(3,634)	(305)
2694	Philomath Fire Department	0.00640733%	0.00597939%	(2,266,714,685)	(4,373,841,125)	(9,017)	1,123,256,703	67,164	62,886	(4,278)	5.4	(1,670)	(792)
2695	Washington County Consolidated Communications Agency	0.09330689%	0.09080452%	(2,266,714,685)	(4,373,841,125)	(52,728)	1,123,256,703	1,019,968	818,602	(201,366)	5.4	(9,764)	(37,290)
2696	Stayton Fire District	0.00767191%	0.00798419%	(2,266,714,685)	(4,373,841,125)	6,581	1,123,256,703	89,683	80,434	(9,249)	5.4	1,219	(1,713)
2697	Oregon Museum Park	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00046886%	0.00047977%	(2,266,714,685)	(4,373,841,125)	230	1,123,256,703	5,389	5,583	194	5.4	43	36
2699	Chetco Library Board	0.00357512%	0.00311493%	(2,266,714,685)	(4,373,841,125)	(9,697)	1,123,256,703	34,989	21,618	(13,371)	5.4	(1,796)	(2,476)
2700	Lowell Rural Fire Protection District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,484	2,484	5.4	0	460
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01882597%	0.01645205%	(2,266,714,685)	(4,373,841,125)	(50,021)	1,123,256,703	184,799	127,593	(57,206)	5.4	(9,263)	(10,594)
2702	Banks Fire District 13	0.00206788%	0.00205766%	(2,266,714,685)	(4,373,841,125)	(215)	1,123,256,703	23,113	28,132	5,019	5.4	(40)	929
2703	Westport Sewer District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2704	Clatsop County 4-H District	0.00255969%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(53,936)	1,123,256,703	0	224	224	5.4	(9,988)	41
2705	Lebanon Fire District	0.04357164%	0.04615875%	(2,266,714,685)	(4,373,841,125)	54,514	1,123,256,703	518,481	444,657	(73,824)	5.4	10,095	(13,671)
2706	Stanfield Fire District	0.00113826%	0.00109304%	(2,266,714,685)	(4,373,841,125)	(953)	1,123,256,703	12,278	30	(12,248)	5.4	(176)	(2,268)
2707	Clatskanie Library	0.00110607%	0.00118119%	(2,266,714,685)	(4,373,841,125)	1,583	1,123,256,703	13,268	9,550	(3,718)	5.4	293	(689)
2708	Milton-Freewater Cemetery District 3	0.00093717%	0.00092029%	(2,266,714,685)	(4,373,841,125)	(355)	1,123,256,703	10,337	0	(10,337)	5.4	(66)	(1,914)
2709	Scappoose Public Library	0.00109613%	0.00112059%	(2,266,714,685)	(4,373,841,125)	516	1,123,256,703	12,587	0	(12,587)	5.4	96	(2,331)
2710	Klamath County Emergency Communications District	0.00950377%	0.00874915%	(2,266,714,685)	(4,373,841,125)	(15,901)	1,123,256,703	98,275	77,046	(21,229)	5.4	(2,945)	(3,931)
2712	Jefferson County EMS	0.00452036%	0.00360917%	(2,266,714,685)	(4,373,841,125)	(19,200)	1,123,256,703	40,540	49,667	9,127	5.4	(3,556)	1,690
2713	Port of Tillamook Bay	0.01004544%	0.00715800%	(2,266,714,685)	(4,373,841,125)	(60,842)	1,123,256,703	80,403	62,198	(18,205)	5.4	(11,267)	(3,371)
2714	Winchester Bay Sanitary District	0.00157132%	0.00138076%	(2,266,714,685)	(4,373,841,125)	(4,016)	1,123,256,703	15,509	16,970	1,461	5.4	(744)	271
2715	Jackson County Fire District 3	0.06111810%	0.07988363%	(2,266,714,685)	(4,373,841,125)	395,413	1,123,256,703	897,298	622,435	(274,863)	5.4	73,225	(50,901)
2716	Neskowin Water District	0.00285313%	0.00265422%	(2,266,714,685)	(4,373,841,125)	(4,191)	1,123,256,703	29,814	21,227	(8,587)	5.4	(776)	(1,590)
2717	Ice Fountain Water District	0.00190113%	0.00164778%	(2,266,714,685)	(4,373,841,125)	(5,338)	1,123,256,703	18,509	21,518	3,009	5.4	(989)	557
2718	Curry Library	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2719	Human Solutions, Inc	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2720	Tri-Met	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2721	Klamath Housing Authority	0.00667091%	0.00667965%	(2,266,714,685)	(4,373,841,125)	184	1,123,256,703	75,030	33,222	(41,808)	5.4	34	(7,742)
2722	Tillamook 9-1-1	0.00016870%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(3,555)	1,123,256,703	0	24,353	24,353	5.4	(658)	4,510
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,784	1,784	5.4	0	330
2724	Nehalem Bay Wastewater Agency	0.00197436%	0.00205211%	(2,266,714,685)	(4,373,841,125)	1,639	1,123,256,703	23,050	34,563	11,513	5.4	304	2,132
2725	West Valley Fire District	0.00447985%	0.00539030%	(2,266,714,685)	(4,373,841,125)	19,185	1,123,256,703	60,547	29,760	(30,787)	5.4	3,553	(5,701)
2726	Yamhill Communications Agency	0.01675015%	0.01451586%	(2,266,714,685)	(4,373,841,125)	(47,079)	1,123,256,703	163,050	103,528	(59,522)	5.4	(8,718)	(11,023)
2728	Baker County Library District	0.00570098%	0.00597198%	(2,266,714,685)	(4,373,841,125)	5,710	1,123,256,703	67,081	47,267	(19,814)	5.4	1,057	(3,669)
2729	Douglas County Fire District 2	0.13941515%	0.13494030%	(2,266,714,685)	(4,373,841,125)	(94,291)	1,123,256,703	1,515,726	839,121	(676,605)	5.4	(17,461)	(125,297)
2731	Canby Utility Board	0.02230393%	0.02530615%	(2,266,714,685)	(4,373,841,125)	63,260	1,123,256,703	284,253	197,972	(86,281)	5.4	11,715	(15,978)
2732	Umatilla County Special Library District	0.00107014%	0.00095880%	(2,266,714,685)	(4,373,841,125)	(2,346)	1,123,256,703	10,770	4,129	(6,641)	5.4	(434)	(1,230)
2733	Wiard Memorial Park District	0.00220927%	0.00234046%	(2,266,714,685)	(4,373,841,125)	2,764	1,123,256,703	26,289	0	(26,289)	5.4	512	(4,868)
2734	Seal Rock Water District	0.00393209%	0.00454273%	(2,266,714,685)	(4,373,841,125)	12,867	1,123,256,703	51,027	22,392	(28,635)	5.4	2,383	(5,303)
2736	Wasco 9-1-1	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2737	Portland Energy Conservation Inc	0.00048314%	0.00058436%	(2,266,714,685)	(4,373,841,125)	2,133	1,123,256,703	6,564	0	(6,564)	5.4	395	(1,216)
2739	Scappoose Rural Fire Protection District	0.02093186%	0.02440018%	(2,266,714,685)	(4,373,841,125)	73,082	1,123,256,703	274,077	246,757	(27,320)	5.4	13,534	(5,059)
2740	Neskowin Regional Sanitary Authority	0.00073162%	0.00068445%	(2,266,714,685)	(4,373,841,125)	(994)	1,123,256,703	7,688	6,099	(1,589)	5.4	(184)	(294)
2741	Port of Garibaldi	0.00273670%	0.00337399%	(2,266,714,685)	(4,373,841,125)	13,428	1,123,256,703	37,899	19,252	(18,647)	5.4	2,487	(3,453)
2742	Amity Fire District	0.00125963%	0.00132228%	(2,266,714,685)	(4,373,841,125)	1,320	1,123,256,703	14,853	13,415	(1,438)	5.4	244	(266)
2743	Douglas Soil & Water Conservation District	0.00000709%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(149)	1,123,256,703	0	8,780	8,780	5.4	(28)	1,626
2745	Clackamas County Fire District	0.31940553%	0.32638330%	(2,266,714,685)	(4,373,841,125)	147,031	1,123,256,703	3,666,122	3,521,332	(144,790)	5.4	27,228	(26,813)
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	4,668	4,668	5.4	0	864

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2747	Salem Housing Authority	0.03071158%	0.02732118%	(2,266,714,685)	(4,373,841,125)	(71,440)	1,123,256,703	306,887	295,699	(11,188)	5.4	(13,230)	(2,072)
2749	Black Butte Ranch Police	0.00423325%	0.00567410%	(2,266,714,685)	(4,373,841,125)	30,360	1,123,256,703	63,735	44,742	(18,993)	5.4	5,622	(3,517)
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00226577%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(47,742)	1,123,256,703	0	11,284	11,284	5.4	(8,841)	2,090
2753	Linn-Benton Housing Authority	0.00651429%	0.00970541%	(2,266,714,685)	(4,373,841,125)	67,241	1,123,256,703	109,017	62,435	(46,582)	5.4	12,452	(8,626)
2754	Western Lane Ambulance District	0.01664149%	0.01502312%	(2,266,714,685)	(4,373,841,125)	(34,101)	1,123,256,703	168,748	139,500	(29,248)	5.4	(6,315)	(5,416)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2757	City of Stayton	0.01355733%	0.01374458%	(2,266,714,685)	(4,373,841,125)	3,946	1,123,256,703	154,387	145,985	(8,402)	5.4	731	(1,556)
2758	Mohawk Valley Rural Fire District	0.00028272%	0.00086137%	(2,266,714,685)	(4,373,841,125)	12,193	1,123,256,703	9,675	5,888	(3,787)	5.4	2,258	(701)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00083070%	0.00093582%	(2,266,714,685)	(4,373,841,125)	2,215	1,123,256,703	10,512	9,251	(1,261)	5.4	410	(234)
2761	Clackamas River Water	0.03996038%	0.03921140%	(2,266,714,685)	(4,373,841,125)	(15,782)	1,123,256,703	440,445	388,162	(52,283)	5.4	(2,923)	(9,682)
2763	Junction City Fire Department	0.00257997%	0.00396140%	(2,266,714,685)	(4,373,841,125)	29,109	1,123,256,703	44,497	41,060	(3,437)	5.4	5,391	(636)
2765	Green Sanitary	0.00348271%	0.00366545%	(2,266,714,685)	(4,373,841,125)	3,851	1,123,256,703	41,172	29,546	(11,626)	5.4	713	(2,153)
2766	Southwest Lincoln County Water District	0.00361822%	0.00298356%	(2,266,714,685)	(4,373,841,125)	(13,373)	1,123,256,703	33,513	28,524	(4,989)	5.4	(2,476)	(924)
2767	Springfield Utility Board	0.00036838%	0.00051139%	(2,266,714,685)	(4,373,841,125)	3,013	1,123,256,703	5,744	5,235	(509)	5.4	558	(94)
2768	Lake County Library District	0.00152270%	0.00184905%	(2,266,714,685)	(4,373,841,125)	6,877	1,123,256,703	20,770	16,098	(4,672)	5.4	1,274	(865)
2771	Harbor Water PUD	0.00132090%	0.00101926%	(2,266,714,685)	(4,373,841,125)	(6,356)	1,123,256,703	11,449	15,655	4,206	5.4	(1,177)	779
2772	Umatilla County Soil & Water District	0.00147744%	0.00097557%	(2,266,714,685)	(4,373,841,125)	(10,575)	1,123,256,703	10,958	6,588	(4,370)	5.4	(1,958)	(809)
2773	Housing Authority of Jackson County	0.03253897%	0.03534976%	(2,266,714,685)	(4,373,841,125)	59,226	1,123,256,703	397,069	345,065	(52,004)	5.4	10,968	(9,630)
2774	Oregon Trail Library District	0.00146181%	0.00150824%	(2,266,714,685)	(4,373,841,125)	979	1,123,256,703	16,941	12,428	(4,513)	5.4	181	(836)
2776	Rainier Cemetery District	0.00020177%	0.00040926%	(2,266,714,685)	(4,373,841,125)	4,372	1,123,256,703	4,597	1,163	(3,434)	5.4	810	(636)
2777	City of Newberg	0.08370032%	0.08977217%	(2,266,714,685)	(4,373,841,125)	127,941	1,123,256,703	1,008,372	809,556	(198,816)	5.4	23,693	(36,818)
2778	Mulino Water District 23	0.00070407%	0.00084311%	(2,266,714,685)	(4,373,841,125)	2,929	1,123,256,703	9,470	9,100	(370)	5.4	542	(69)
2779	Brownsville Rural Fire Protection District	0.00083203%	0.00058465%	(2,266,714,685)	(4,373,841,125)	(5,213)	1,123,256,703	6,567	12,418	5,851	5.4	(965)	1,084
2780	Nehalem Bay Health District	0.00050127%	0.00038183%	(2,266,714,685)	(4,373,841,125)	(2,517)	1,123,256,703	4,289	5,156	867	5.4	(466)	161
2781	North Bend Coos-Curry Housing Authority	0.00834013%	0.00646940%	(2,266,714,685)	(4,373,841,125)	(39,419)	1,123,256,703	72,668	98,390	25,722	5.4	(7,300)	4,763
2782	Millington Rural Fire Protection District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,111	3,111	5.4	0	576
2783	Tillamook Fire District	0.00250479%	0.00235497%	(2,266,714,685)	(4,373,841,125)	(3,157)	1,123,256,703	26,452	22,428	(4,024)	5.4	(585)	(745)
2784	Eisenschmidt Pool	0.00197779%	0.00255516%	(2,266,714,685)	(4,373,841,125)	12,166	1,123,256,703	28,701	18,283	(10,418)	5.4	2,253	(1,929)
2785	Fern Ridge Community Library	0.00153496%	0.00017885%	(2,266,714,685)	(4,373,841,125)	(28,575)	1,123,256,703	2,009	7,102	5,093	5.4	(5,292)	943
2786	Seal Rock Rural Fire Protection District	0.00048185%	0.00059692%	(2,266,714,685)	(4,373,841,125)	2,425	1,123,256,703	6,705	2,388	(4,317)	5.4	449	(799)
2788	Port of Hood River	0.00890263%	0.00825976%	(2,266,714,685)	(4,373,841,125)	(13,546)	1,123,256,703	92,778	83,457	(9,321)	5.4	(2,509)	(1,726)
2789	Farmers Irrigation District	0.00592408%	0.00497189%	(2,266,714,685)	(4,373,841,125)	(20,064)	1,123,256,703	55,847	24,769	(31,078)	5.4	(3,716)	(5,755)
2790	Silver Falls Library District	0.00519328%	0.00542907%	(2,266,714,685)	(4,373,841,125)	4,968	1,123,256,703	60,982	42,100	(18,882)	5.4	920	(3,497)
2792	North Wasco County Parks And Recreation District	0.00497301%	0.00517787%	(2,266,714,685)	(4,373,841,125)	4,316	1,123,256,703	58,161	30,389	(27,772)	5.4	799	(5,143)
2793	North Lincoln Fire & Rescue District 1	0.00550708%	0.00795487%	(2,266,714,685)	(4,373,841,125)	51,578	1,123,256,703	89,354	77,338	(12,016)	5.4	9,551	(2,225)
2794	Siuslaw Rural Fire Protection District 1	0.00811020%	0.00718231%	(2,266,714,685)	(4,373,841,125)	(19,551)	1,123,256,703	80,676	76,001	(4,675)	5.4	(3,621)	(866)
2796	West Side Rural Fire Protection District	0.00067532%	0.00059395%	(2,266,714,685)	(4,373,841,125)	(1,715)	1,123,256,703	6,672	13,504	6,832	5.4	(318)	1,265
2797	Vernonia Fire	0.00048618%	0.00050990%	(2,266,714,685)	(4,373,841,125)	499	1,123,256,703	5,727	6,143	416	5.4	92	77
2798	Fairview Water District	0.00127579%	0.00200643%	(2,266,714,685)	(4,373,841,125)	15,395	1,123,256,703	22,537	6,813	(15,724)	5.4	2,851	(2,912)
2799	Sublimity Fire District	0.00220035%	0.00252667%	(2,266,714,685)	(4,373,841,125)	6,876	1,123,256,703	28,381	10,392	(17,989)	5.4	1,273	(3,331)
2801	Coburg Rural Fire Protection District	0.00147341%	0.00154783%	(2,266,714,685)	(4,373,841,125)	1,568	1,123,256,703	17,386	13,226	(4,160)	5.4	290	(770)
2802	Rural Road Assessment District 3	0.00275144%	0.00335055%	(2,266,714,685)	(4,373,841,125)	12,624	1,123,256,703	37,635	25,994	(11,641)	5.4	2,338	(2,156)
2803	Southwestern Polk County Rural Fire Protection District	0.00011555%	0.00010540%	(2,266,714,685)	(4,373,841,125)	(214)	1,123,256,703	1,184	654	(530)	5.4	(40)	(98)
2804	Aurora Rural Fire Protection District	0.00288154%	0.00352556%	(2,266,714,685)	(4,373,841,125)	13,570	1,123,256,703	39,601	17,495	(22,106)	5.4	2,513	(4,094)
2806	Multnomah County Rural Fire Protection District 14	0.00062622%	0.00064686%	(2,266,714,685)	(4,373,841,125)	435	1,123,256,703	7,266	6,976	(290)	5.4	81	(54)
2808	Lifeways	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2809	Juntura Road District 4	0.00023230%	0.00023173%	(2,266,714,685)	(4,373,841,125)	(12)	1,123,256,703	2,603	0	(2,603)	5.4	(2)	(482)
2810	Sutherlin Water Control District	0.00060136%	0.00064425%	(2,266,714,685)	(4,373,841,125)	904	1,123,256,703	7,237	4,937	(2,300)	5.4	167	(426)
2811	Mid-Columbia Center For Living	0.05385402%	0.05310307%	(2,266,714,685)	(4,373,841,125)	(15,823)	1,123,256,703	596,484	538,780	(57,704)	5.4	(2,930)	(10,686)
2812	Workforce Development Board	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2814	The Job Council	0.02567370%	0.02762738%	(2,266,714,685)	(4,373,841,125)	41,167	1,123,256,703	310,326	479,969	169,643	5.4	7,624	31,415
2815	Hermiston Rural Fire Protection District	0.02674545%	0.02459857%	(2,266,714,685)	(4,373,841,125)	(45,237)	1,123,256,703	276,305	261,804	(14,501)	5.4	(8,377)	(2,685)
2816	Odell Sanitary District	0.00281051%	0.00337687%	(2,266,714,685)	(4,373,841,125)	11,934	1,123,256,703	37,931	20,753	(17,178)	5.4	2,210	(3,181)
2817	Wickiup Water District	0.00113737%	0.00125518%	(2,266,714,685)	(4,373,841,125)	2,483	1,123,256,703	14,099	9,356	(4,743)	5.4	460	(878)
2818	Netarts Water District	0.00142717%	0.00175263%	(2,266,714,685)	(4,373,841,125)	6,858	1,123,256,703	19,687	12,842	(6,845)	5.4	1,270	(1,268)
2819	Harrisburg Fire and Rescue	0.00247156%	0.00251623%	(2,266,714,685)	(4,373,841,125)	941	1,123,256,703	28,264	17,371	(10,893)	5.4	174	(2,017)
2820	Central Oregon Coast Fire & Rescue District	0.00358766%	0.00416108%	(2,266,714,685)	(4,373,841,125)	12,082	1,123,256,703	46,740	23,147	(23,593)	5.4	2,237	(4,369)
2821	Tillamook County Soil And Water Conservation District	0.00057075%	0.00073006%	(2,266,714,685)	(4,373,841,125)	3,357	1,123,256,703	8,200	22,682	14,482	5.4	622	2,682
2822	Deschutes County Rural Fire Protection District 2	0.00144831%	0.00149186%	(2,266,714,685)	(4,373,841,125)	918	1,123,256,703	16,757	15,969	(788)	5.4	170	(146)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2823	Lyons Fire District	0.00060201%	0.00059928%	(2,266,714,685)	(4,373,841,125)	(57)	1,123,256,703	6,731	5,194	(1,537)	5.4	(11)	(285)
2824	Glide Fire Department	0.00057793%	0.00060031%	(2,266,714,685)	(4,373,841,125)	472	1,123,256,703	6,743	6,276	(467)	5.4	87	(86)
2825	Northern Oregon Corrections	0.02414792%	0.03434863%	(2,266,714,685)	(4,373,841,125)	214,942	1,123,256,703	385,823	191,508	(194,315)	5.4	39,804	(35,984)
2826	Wasco County Soil-Water Conservation District	0.00423424%	0.00412676%	(2,266,714,685)	(4,373,841,125)	(2,265)	1,123,256,703	46,354	33,460	(12,894)	5.4	(419)	(2,388)
2828	Deschutes Public Library District	0.03727673%	0.03373348%	(2,266,714,685)	(4,373,841,125)	(74,661)	1,123,256,703	378,914	311,624	(67,290)	5.4	(13,826)	(12,461)
2829	Hubbard Rural Fire Protection District	0.00065639%	0.00059320%	(2,266,714,685)	(4,373,841,125)	(1,332)	1,123,256,703	6,663	663	(6,000)	5.4	(247)	(1,111)
2830	Netarts-Oceanside Rural Fire Protection District	0.00177759%	0.00180424%	(2,266,714,685)	(4,373,841,125)	562	1,123,256,703	20,266	20,836	570	5.4	104	106
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2832	Careoregon	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2833	Boardman Rural Fire Protection District	0.00384285%	0.00402219%	(2,266,714,685)	(4,373,841,125)	3,779	1,123,256,703	45,180	34,547	(10,633)	5.4	700	(1,969)
2834	Crescent Rural Fire Protection District	0.00398469%	0.00427238%	(2,266,714,685)	(4,373,841,125)	6,062	1,123,256,703	47,990	10,563	(37,427)	5.4	1,123	(6,931)
2835	North Clackamas County Water Commission	0.00330002%	0.00318559%	(2,266,714,685)	(4,373,841,125)	(2,411)	1,123,256,703	35,782	12,873	(22,909)	5.4	(446)	(4,242)
2837	NORCOM	0.00871853%	0.01236005%	(2,266,714,685)	(4,373,841,125)	76,731	1,123,256,703	138,835	78,727	(60,108)	5.4	14,209	(11,131)
2838	High Desert Parks & Recreation District	0.00033400%	0.00034838%	(2,266,714,685)	(4,373,841,125)	303	1,123,256,703	3,913	3,099	(814)	5.4	56	(151)
2839	North Morrow Vector Control District	0.00144404%	0.00154236%	(2,266,714,685)	(4,373,841,125)	2,071	1,123,256,703	17,325	17,842	517	5.4	384	96
2840	Cannon Beach Rural Fire Protection District	0.00181629%	0.00207725%	(2,266,714,685)	(4,373,841,125)	5,499	1,123,256,703	23,333	22,027	(1,306)	5.4	1,018	(242)
2841	Jefferson County Soil & Water Conservation District	0.00126467%	0.00077417%	(2,266,714,685)	(4,373,841,125)	(10,336)	1,123,256,703	8,696	9,610	914	5.4	(1,914)	169
2842	Tualatin Valley Water District	0.09806538%	0.10956294%	(2,266,714,685)	(4,373,841,125)	242,268	1,123,256,703	1,230,673	818,045	(412,628)	5.4	44,864	(76,413)
2843	Yachats Rural Fire Protection District	0.00203075%	0.00282131%	(2,266,714,685)	(4,373,841,125)	16,658	1,123,256,703	31,691	23,613	(8,078)	5.4	3,085	(1,496)
2844	Crook County Rural Fire Protection District 1	0.01776995%	0.02173911%	(2,266,714,685)	(4,373,841,125)	83,635	1,123,256,703	244,186	213,823	(30,363)	5.4	15,488	(5,623)
2845	Sunrise Water Authority	0.01592767%	0.01415039%	(2,266,714,685)	(4,373,841,125)	(37,449)	1,123,256,703	158,945	124,213	(34,732)	5.4	(6,935)	(6,432)
2846	Jefferson County Library District	0.00272024%	0.00278497%	(2,266,714,685)	(4,373,841,125)	1,364	1,123,256,703	31,282	24,650	(6,632)	5.4	253	(1,228)
2847	Sweet Home Fire and Ambulance District	0.01578623%	0.01337773%	(2,266,714,685)	(4,373,841,125)	(50,750)	1,123,256,703	150,266	144,595	(5,671)	5.4	(9,398)	(1,050)
2848	Lane Transit District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2849	Lebanon Aquatic District	0.00301574%	0.00241487%	(2,266,714,685)	(4,373,841,125)	(12,661)	1,123,256,703	27,125	15,656	(11,469)	5.4	(2,345)	(2,124)
2850	Lake County 4-H & Extension Service	0.00034155%	0.00055054%	(2,266,714,685)	(4,373,841,125)	4,404	1,123,256,703	6,184	927	(5,257)	5.4	816	(974)
2851	East Umatilla County Rural Fire Protection District	0.00057021%	0.00087562%	(2,266,714,685)	(4,373,841,125)	6,435	1,123,256,703	9,835	9,319	(516)	5.4	1,192	(96)
2852	Ochoco Irrigation District	0.00351697%	0.00351786%	(2,266,714,685)	(4,373,841,125)	19	1,123,256,703	39,515	41,398	1,883	5.4	4	349
2853	Mill City Rural Fire Protection District	0.00042874%	0.00052926%	(2,266,714,685)	(4,373,841,125)	2,118	1,123,256,703	5,945	5,884	(61)	5.4	392	(11)
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
2855	Harney Hospital	0.06738475%	0.08710214%	(2,266,714,685)	(4,373,841,125)	415,470	1,123,256,703	978,381	508,440	(469,941)	5.4	76,939	(87,026)
2856	Mid-Columbia Council Of Governments	0.00024161%	0.00024522%	(2,266,714,685)	(4,373,841,125)	76	1,123,256,703	2,754	0	(2,754)	5.4	14	(510)
2857	Sunriver Service District	0.02513985%	0.02428779%	(2,266,714,685)	(4,373,841,125)	(17,954)	1,123,256,703	272,814	233,603	(39,211)	5.4	(3,325)	(7,261)
2858	Nesika Beach-Ophir Water District	0.00123609%	0.00100344%	(2,266,714,685)	(4,373,841,125)	(4,902)	1,123,256,703	11,271	8,934	(2,337)	5.4	(908)	(433)
2859	South Lane County Fire and Rescue	0.03345549%	0.03291621%	(2,266,714,685)	(4,373,841,125)	(11,363)	1,123,256,703	369,734	213,759	(155,975)	5.4	(2,104)	(28,884)
2860	Coos County Airport District	0.00580937%	0.00658571%	(2,266,714,685)	(4,373,841,125)	16,359	1,123,256,703	73,974	43,880	(30,094)	5.4	3,029	(5,573)
2861	Mt Angel Fire District	0.00010832%	0.00016671%	(2,266,714,685)	(4,373,841,125)	1,230	1,123,256,703	1,873	2,399	526	5.4	228	97
2864	Tri-City Water and Sanitary Authority	0.00332028%	0.00419075%	(2,266,714,685)	(4,373,841,125)	18,342	1,123,256,703	47,073	32,553	(14,520)	5.4	3,397	(2,689)
2865	Tri-County Cooperative Weed Management Area	0.00061365%	0.00053183%	(2,266,714,685)	(4,373,841,125)	(1,724)	1,123,256,703	5,974	2,073	(3,901)	5.4	(319)	(722)
2866	Jefferson Behavioral Health	0.00000000%	0.00005487%	(2,266,714,685)	(4,373,841,125)	1,156	1,123,256,703	616	0	(616)	5.4	214	(114)
2867	West Multnomah Soil And Water Conservation District	0.00567264%	0.00741222%	(2,266,714,685)	(4,373,841,125)	36,655	1,123,256,703	83,258	64,475	(18,783)	5.4	6,788	(3,478)
2869	Nehalem Bay Fire & Rescue	0.00302671%	0.00205006%	(2,266,714,685)	(4,373,841,125)	(20,579)	1,123,256,703	23,027	28,224	5,197	5.4	(3,811)	962
2870	Clackamas River Water Providers	0.00085802%	0.00083115%	(2,266,714,685)	(4,373,841,125)	(566)	1,123,256,703	9,336	6,680	(2,656)	5.4	(105)	(492)
2872	Emergency Communications of Southern Oregon	0.00004608%	0.00004584%	(2,266,714,685)	(4,373,841,125)	(5)	1,123,256,703	515	0	(515)	5.4	(1)	(95)
2873	Mosier Fire District	0.00047905%	0.00042925%	(2,266,714,685)	(4,373,841,125)	(1,049)	1,123,256,703	4,822	2,459	(2,363)	5.4	(194)	(438)
2874	Umatilla-Morrow Radio and Data District	0.00063157%	0.00056529%	(2,266,714,685)	(4,373,841,125)	(1,397)	1,123,256,703	6,350	10,895	4,545	5.4	(259)	842
2876	Oregon Municipal Electric Utilities Association	0.00059329%	0.00057056%	(2,266,714,685)	(4,373,841,125)	(479)	1,123,256,703	6,409	14,997	8,588	5.4	(89)	1,590
2877	Mid-Columbia Fire And Rescue V1-801	0.00144395%	0.02005360%	(2,266,714,685)	(4,373,841,125)	392,129	1,123,256,703	225,253	172,721	(52,532)	5.4	72,616	(9,728)
2878	Yamhill Fire Protection District	0.00039063%	0.00081905%	(2,266,714,685)	(4,373,841,125)	9,027	1,123,256,703	9,200	9,466	266	5.4	1,672	49
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	7,729	7,729	5.4	0	1,431
2880	Oregon Health & Science University	4.26399394%	3.97698767%	(2,266,714,685)	(4,373,841,125)	(6,047,585)	1,123,256,703	44,671,781	38,408,399	(6,263,382)	5.4	(1,119,923)	(1,159,886)
2881	Lake Chinook Fire and Rescue District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,657	3,657	5.4	0	677
2883	Lane Fire Authority	0.03171987%	0.03668098%	(2,266,714,685)	(4,373,841,125)	104,537	1,123,256,703	412,022	350,503	(61,519)	5.4	19,359	(11,392)
2884	North Central Public Health District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	144,233	144,233	5.4	0	26,710
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	9,246	9,246	5.4	0	1,712
2900	Clatsop Community College	0.03472124%	0.03901406%	(2,266,714,685)	(4,373,841,125)	90,455	1,123,256,703	438,228	347,599	(90,629)	5.4	16,751	(16,783)
2901	Blue Mountain Community College	0.08528914%	0.08246021%	(2,266,714,685)	(4,373,841,125)	(59,609)	1,123,256,703	926,240	719,285	(206,955)	5.4	(11,039)	(38,325)
2902	Treasure Valley Community College	0.05670943%	0.06047771%	(2,266,714,685)	(4,373,841,125)	79,403	1,123,256,703	679,320	451,439	(227,881)	5.4	14,704	(42,200)
2903	Umpqua Community College	0.10609149%	0.10678295%	(2,266,714,685)	(4,373,841,125)	14,570	1,123,256,703	1,199,447	934,481	(264,966)	5.4	2,698	(49,068)
2904	Lane Community College	0.38295440%	0.38736079%	(2,266,714,685)	(4,373,841,125)	92,848	1,123,256,703	4,351,056	3,087,850	(1,263,206)	5.4	17,194	(233,927)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2905	Mt Hood Community College	0.16560255%	0.14963427%	(2,266,714,685)	(4,373,841,125)	(336,472)	1,123,256,703	1,680,777	1,038,622	(642,155)	5.4	(62,310)	(118,918)
2906	Klamath Community College	0.06400715%	0.06718789%	(2,266,714,685)	(4,373,841,125)	67,023	1,123,256,703	754,692	353,820	(400,872)	5.4	12,412	(74,236)
2908	Clackamas Community College	0.21535132%	0.19112669%	(2,266,714,685)	(4,373,841,125)	(510,444)	1,123,256,703	2,146,843	1,854,343	(292,500)	5.4	(94,527)	(54,167)
2910	Linn-Benton Community College	0.21594803%	0.20103454%	(2,266,714,685)	(4,373,841,125)	(314,246)	1,123,256,703	2,258,134	1,460,219	(797,915)	5.4	(58,194)	(147,762)
2918	Portland Community College	1.03404468%	1.07067611%	(2,266,714,685)	(4,373,841,125)	771,871	1,123,256,703	12,026,441	8,040,925	(3,985,516)	5.4	142,939	(738,059)
2919	Chemeketa Community College	0.29810265%	0.30014823%	(2,266,714,685)	(4,373,841,125)	43,103	1,123,256,703	3,371,435	2,229,324	(1,142,111)	5.4	7,982	(211,502)
2922	Rogue Community College	0.16757515%	0.16520408%	(2,266,714,685)	(4,373,841,125)	(49,962)	1,123,256,703	1,855,666	1,428,186	(427,480)	5.4	(9,252)	(79,163)
2995	Oregon Coast Community College	0.01497336%	0.01995933%	(2,266,714,685)	(4,373,841,125)	105,060	1,123,256,703	224,195	157,935	(66,260)	5.4	19,456	(12,270)
2996	Columbia Gorge Community College	0.04866030%	0.05487119%	(2,266,714,685)	(4,373,841,125)	130,871	1,123,256,703	616,344	467,298	(149,046)	5.4	24,235	(27,601)
2997	Tillamook Bay Community College	0.01395341%	0.01028858%	(2,266,714,685)	(4,373,841,125)	(77,223)	1,123,256,703	115,567	121,454	5,887	5.4	(14,301)	1,090
2998	Southwestern Community College	0.07042177%	0.07275499%	(2,266,714,685)	(4,373,841,125)	49,164	1,123,256,703	817,225	530,275	(286,950)	5.4	9,104	(53,139)
2999	Central Oregon Community College	0.23174417%	0.24676204%	(2,266,714,685)	(4,373,841,125)	316,446	1,123,256,703	2,771,771	2,107,042	(664,729)	5.4	58,601	(123,098)
3003	Baker School District 5J	0.08416892%	0.08816289%	(2,266,714,685)	(4,373,841,125)	84,158	1,123,256,703	990,296	980,961	(9,335)	5.4	15,585	(1,729)
3008	Huntington School District 16J	0.01020928%	0.00988262%	(2,266,714,685)	(4,373,841,125)	(6,884)	1,123,256,703	111,007	98,273	(12,734)	5.4	(1,275)	(2,358)
3016	Burnt River High School	0.00616456%	0.00724021%	(2,266,714,685)	(4,373,841,125)	22,665	1,123,256,703	81,326	77,331	(3,995)	5.4	4,197	(740)
3027	Pine-Eagle School District 61	0.01990303%	0.01885661%	(2,266,714,685)	(4,373,841,125)	(22,050)	1,123,256,703	211,808	226,888	15,080	5.4	(4,083)	2,793
3037	Alsea School	0.01876236%	0.01860108%	(2,266,714,685)	(4,373,841,125)	(3,398)	1,123,256,703	208,938	195,708	(13,230)	5.4	(629)	(2,450)
3039	Corvallis School District 509J	0.32033666%	0.29210349%	(2,266,714,685)	(4,373,841,125)	(594,909)	1,123,256,703	3,281,072	3,414,241	133,169	5.4	(110,168)	24,661
3043	Philomath School District 17J	0.07520112%	0.06774442%	(2,266,714,685)	(4,373,841,125)	(157,122)	1,123,256,703	760,944	757,075	(3,869)	5.4	(29,097)	(716)
3049	Monroe Elementary School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	578	578	5.4	0	107
3075	West Linn School District	0.50759552%	0.49006718%	(2,266,714,685)	(4,373,841,125)	(369,345)	1,123,256,703	5,504,712	5,348,818	(155,894)	5.4	(68,397)	(28,869)
3083	Welches Elementary School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	851	851	5.4	0	158
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	780	780	5.4	0	144
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,186	1,186	5.4	0	220
3109	Boring School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,219	1,219	5.4	0	226
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	4,792	4,792	5.4	0	887
3116	Colton School District 53	0.05900723%	0.06099327%	(2,266,714,685)	(4,373,841,125)	41,848	1,123,256,703	685,111	605,390	(79,721)	5.4	7,750	(14,763)
3122	Oregon City School District 62	0.39343956%	0.43326436%	(2,266,714,685)	(4,373,841,125)	839,158	1,123,256,703	4,866,671	4,564,382	(302,289)	5.4	155,400	(55,979)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,014	3,014	5.4	0	558
3160	Gladstone School District 115	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	23,714	23,714	5.4	0	4,391
3174	Canby Union High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	909	909	5.4	0	168
3175	Sandy Union High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	972	972	5.4	0	180
3176	Molalla Union High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,849	1,849	5.4	0	342
3179	Clatsop County School District 1C	0.00030200%	0.00469627%	(2,266,714,685)	(4,373,841,125)	92,592	1,123,256,703	52,751	62,740	9,989	5.4	17,147	1,850
3186	Jewell School District 8	0.02803714%	0.03352521%	(2,266,714,685)	(4,373,841,125)	115,640	1,123,256,703	376,574	346,342	(30,232)	5.4	21,415	(5,599)
3187	Seaside Schools	0.11189913%	0.09867842%	(2,266,714,685)	(4,373,841,125)	(278,577)	1,123,256,703	1,108,412	1,100,033	(8,379)	5.4	(51,588)	(1,552)
3195	Warrenton-Hammond School District	0.05906697%	0.05942954%	(2,266,714,685)	(4,373,841,125)	7,640	1,123,256,703	667,546	614,511	(53,035)	5.4	1,415	(9,821)
3230	Vernonia School District	0.06651132%	0.05468341%	(2,266,714,685)	(4,373,841,125)	(249,229)	1,123,256,703	614,235	603,213	(11,022)	5.4	(46,154)	(2,041)
3241	Coquille School District 8	0.08586692%	0.08175135%	(2,266,714,685)	(4,373,841,125)	(86,720)	1,123,256,703	918,278	835,792	(82,486)	5.4	(16,059)	(15,275)
3242	Coos Bay School District 9	0.18005468%	0.17838252%	(2,266,714,685)	(4,373,841,125)	(35,235)	1,123,256,703	2,003,694	2,015,591	11,897	5.4	(6,525)	2,203
3245	North Bend Public Schools	0.10316458%	0.10906101%	(2,266,714,685)	(4,373,841,125)	124,245	1,123,256,703	1,225,035	1,046,056	(178,979)	5.4	23,008	(33,144)
3252	Powers School District	0.01675698%	0.01558265%	(2,266,714,685)	(4,373,841,125)	(24,744)	1,123,256,703	175,033	163,717	(11,316)	5.4	(4,582)	(2,096)
3257	Myrtle Point School District 41	0.06164842%	0.06491542%	(2,266,714,685)	(4,373,841,125)	68,839	1,123,256,703	729,167	714,175	(14,992)	5.4	12,748	(2,776)
3264	Bandon School District	0.07537303%	0.06695697%	(2,266,714,685)	(4,373,841,125)	(177,337)	1,123,256,703	752,099	691,307	(60,792)	5.4	(32,840)	(11,258)
3274	Crook County School District	0.03626342%	0.05828082%	(2,266,714,685)	(4,373,841,125)	463,934	1,123,256,703	654,643	191,289	(463,354)	5.4	85,914	(85,806)
3275	Port Orford-Langlois School District 2Cj	0.03332499%	0.02480228%	(2,266,714,685)	(4,373,841,125)	(179,584)	1,123,256,703	278,593	307,267	28,674	5.4	(33,256)	5,310
3277	Curry County School District 3C	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,440	1,440	5.4	0	267
3281	Ophir School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,044	1,044	5.4	0	193
3282	Pistol River School District 16	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,050	1,050	5.4	0	194
3283	Brookings-Harbor School District 17C	0.04184357%	0.04444722%	(2,266,714,685)	(4,373,841,125)	54,863	1,123,256,703	499,256	380,902	(118,354)	5.4	10,160	(21,917)
3288	Central Curry School District 1	0.04801285%	0.04127202%	(2,266,714,685)	(4,373,841,125)	(142,038)	1,123,256,703	463,591	473,310	9,719	5.4	(26,303)	1,800
3291	Bend-La Pine Public Schools	0.88105365%	0.94498571%	(2,266,714,685)	(4,373,841,125)	1,347,130	1,123,256,703	10,614,615	9,741,119	(873,496)	5.4	249,469	(161,759)
3296	Sisters School District	0.03473763%	0.03391430%	(2,266,714,685)	(4,373,841,125)	(17,348)	1,123,256,703	380,945	434,972	54,027	5.4	(3,213)	10,005
3307	Oakland School District	0.04997780%	0.04967684%	(2,266,714,685)	(4,373,841,125)	(6,342)	1,123,256,703	557,998	528,806	(29,192)	5.4	(1,174)	(5,406)
3310	Roseburg Public Schools	0.22331691%	0.22374504%	(2,266,714,685)	(4,373,841,125)	9,022	1,123,256,703	2,513,231	2,390,893	(122,338)	5.4	1,671	(22,655)
3316	Glide School District 12	0.03784842%	0.03590609%	(2,266,714,685)	(4,373,841,125)	(40,927)	1,123,256,703	403,318	416,709	13,391	5.4	(7,579)	2,480
3318	Days Creek School District 15	0.02885057%	0.02183922%	(2,266,714,685)	(4,373,841,125)	(147,738)	1,123,256,703	245,311	206,261	(39,050)	5.4	(27,359)	(7,231)
3319	South Umpqua School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	5,593	5,593	5.4	0	1,036
3320	Camas Valley School District 21	0.01725265%	0.01716104%	(2,266,714,685)	(4,373,841,125)	(1,930)	1,123,256,703	192,763	215,414	22,651	5.4	(357)	4,195
3321	North Douglas School District 22	0.03681816%	0.03239021%	(2,266,714,685)	(4,373,841,125)	(93,302)	1,123,256,703	363,825	350,100	(13,725)	5.4	(17,278)	(2,542)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3324	Yoncalla School District 32	0.02638722%	0.02492187%	(2,266,714,685)	(4,373,841,125)	(30,877)	1,123,256,703	279,937	301,154	21,217	5.4	(5,718)	3,929
3325	Elkton School District 34	0.02147363%	0.01978705%	(2,266,714,685)	(4,373,841,125)	(35,538)	1,123,256,703	222,259	224,886	2,627	5.4	(6,581)	486
3331	Umpqua School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	932	932	5.4	0	173
3335	Riddle School District	0.03502422%	0.03344688%	(2,266,714,685)	(4,373,841,125)	(33,236)	1,123,256,703	375,694	376,990	1,296	5.4	(6,155)	240
3338	Glendale 77	0.03767910%	0.03175365%	(2,266,714,685)	(4,373,841,125)	(124,857)	1,123,256,703	356,675	309,872	(46,803)	5.4	(23,122)	(8,667)
3349	Winston-Dillard Schools	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
3353	Sutherlin School District 130	0.02998764%	0.03187822%	(2,266,714,685)	(4,373,841,125)	39,837	1,123,256,703	358,074	244,626	(113,448)	5.4	7,377	(21,009)
3361	Arlington Public Schools	0.02111036%	0.02092548%	(2,266,714,685)	(4,373,841,125)	(3,895)	1,123,256,703	235,047	195,591	(39,456)	5.4	(721)	(7,307)
3364	Condon Admin School District 25J	0.01618220%	0.01624534%	(2,266,714,685)	(4,373,841,125)	1,331	1,123,256,703	182,477	161,161	(21,316)	5.4	246	(3,947)
3370	Prairie City School District 4	0.01701153%	0.01621323%	(2,266,714,685)	(4,373,841,125)	(16,821)	1,123,256,703	182,116	157,495	(24,621)	5.4	(3,115)	(4,559)
3372	Monument School District 8	0.00945739%	0.01010955%	(2,266,714,685)	(4,373,841,125)	13,741	1,123,256,703	113,556	100,414	(13,142)	5.4	2,545	(2,434)
3375	Dayville School District 16J	0.00979595%	0.00916981%	(2,266,714,685)	(4,373,841,125)	(13,193)	1,123,256,703	103,001	97,550	(5,451)	5.4	(2,443)	(1,009)
3376	Long Creek Schools	0.00435683%	0.00616742%	(2,266,714,685)	(4,373,841,125)	38,151	1,123,256,703	69,276	60,366	(8,910)	5.4	7,065	(1,650)
3392	Burns-Slater School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	886	886	5.4	0	164
3394	Crane Elementary School	0.00657275%	0.00323040%	(2,266,714,685)	(4,373,841,125)	(70,427)	1,123,256,703	36,286	49,249	12,963	5.4	(13,042)	2,401
3395	Pine Creek School	0.00053547%	0.00059133%	(2,266,714,685)	(4,373,841,125)	1,177	1,123,256,703	6,642	7,507	865	5.4	218	160
3396	Diamond School District 7	0.00239846%	0.00298637%	(2,266,714,685)	(4,373,841,125)	12,388	1,123,256,703	33,545	21,244	(12,301)	5.4	2,294	(2,278)
3397	Suntex School District	0.00199975%	0.00184909%	(2,266,714,685)	(4,373,841,125)	(3,175)	1,123,256,703	20,770	20,615	(155)	5.4	(588)	(29)
3398	Drewsey School	0.00277008%	0.00000000%	(2,266,714,685)	(4,373,841,125)	(58,369)	1,123,256,703	0	0	0	5.4	(10,809)	0
3399	Frenchglen School District	0.00220835%	0.00247632%	(2,266,714,685)	(4,373,841,125)	5,647	1,123,256,703	27,815	21,093	(6,722)	5.4	1,046	(1,245)
3405	Fields-Trout Creek 33	0.00230881%	0.00253429%	(2,266,714,685)	(4,373,841,125)	4,751	1,123,256,703	28,467	20,681	(7,786)	5.4	880	(1,442)
3407	Crane Union High School	0.01527453%	0.01433352%	(2,266,714,685)	(4,373,841,125)	(19,828)	1,123,256,703	161,002	131,986	(29,016)	5.4	(3,672)	(5,373)
3408	Burns Union High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,812	1,812	5.4	0	336
3409	Hood River County School District	0.27711551%	0.26192904%	(2,266,714,685)	(4,373,841,125)	(319,998)	1,123,256,703	2,942,135	2,446,732	(495,403)	5.4	(59,259)	(91,741)
3414	City of Phoenix School District	0.13037240%	0.11599301%	(2,266,714,685)	(4,373,841,125)	(302,992)	1,123,256,703	1,302,899	998,993	(303,906)	5.4	(56,110)	(56,279)
3415	Ashland Public Schools	0.26600521%	0.26572726%	(2,266,714,685)	(4,373,841,125)	(5,857)	1,123,256,703	2,984,799	3,866,098	881,299	5.4	(1,085)	163,204
3416	Central Point School District 6	0.36210419%	0.36740688%	(2,266,714,685)	(4,373,841,125)	111,734	1,123,256,703	4,126,922	4,068,971	(57,951)	5.4	20,691	(10,732)
3417	Eagle Point School District 9	0.33248389%	0.31464062%	(2,266,714,685)	(4,373,841,125)	(375,980)	1,123,256,703	3,534,222	3,611,944	77,722	5.4	(69,626)	14,393
3424	Rogue River School District	0.07552385%	0.06643740%	(2,266,714,685)	(4,373,841,125)	(191,463)	1,123,256,703	746,263	724,219	(22,044)	5.4	(35,456)	(4,082)
3432	Prospect School District	0.02173811%	0.02314817%	(2,266,714,685)	(4,373,841,125)	29,712	1,123,256,703	260,013	258,662	(1,351)	5.4	5,502	(250)
3439	Butte Falls School District	0.01941059%	0.02020056%	(2,266,714,685)	(4,373,841,125)	16,646	1,123,256,703	226,904	229,225	2,321	5.4	3,083	430
3440	Pinehurst School	0.00269350%	0.00343985%	(2,266,714,685)	(4,373,841,125)	15,726	1,123,256,703	38,638	37,418	(1,220)	5.4	2,912	(226)
3445	Culver School District 4	0.05406908%	0.05750583%	(2,266,714,685)	(4,373,841,125)	72,417	1,123,256,703	645,938	706,361	60,423	5.4	13,411	11,189
3446	Ashwood School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	6,633	6,633	5.4	0	1,228
3447	Madras School District	0.24009497%	0.22233870%	(2,266,714,685)	(4,373,841,125)	(374,147)	1,123,256,703	2,497,434	2,138,282	(359,152)	5.4	(69,286)	(66,510)
3451	Black Butte School District	0.00350718%	0.00339753%	(2,266,714,685)	(4,373,841,125)	(2,311)	1,123,256,703	38,163	35,905	(2,258)	5.4	(428)	(418)
3453	Josephine County School District Cu	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	4,659	4,659	5.4	0	863
3454	Grants Pass School District	0.58661254%	0.58284793%	(2,266,714,685)	(4,373,841,125)	(79,325)	1,123,256,703	6,546,878	6,361,375	(185,503)	5.4	(14,690)	(34,352)
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,888	1,888	5.4	0	350
3456	Klamath County School District	0.55604662%	0.57601058%	(2,266,714,685)	(4,373,841,125)	420,666	1,123,256,703	6,470,077	6,214,091	(255,986)	5.4	77,901	(47,405)
3457	Klamath Falls City Schools	0.32456000%	0.31126175%	(2,266,714,685)	(4,373,841,125)	(280,211)	1,123,256,703	3,496,268	3,421,090	(75,178)	5.4	(51,891)	(13,922)
3460	Union School District 5	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	503	503	5.4	0	93
3461	Lake County School District 7	0.07106267%	0.07215241%	(2,266,714,685)	(4,373,841,125)	22,962	1,123,256,703	810,457	809,983	(474)	5.4	4,252	(88)
3462	Paisley School District	0.01295626%	0.01301072%	(2,266,714,685)	(4,373,841,125)	1,148	1,123,256,703	146,144	147,013	869	5.4	213	161
3463	North Lake School District 14	0.02923144%	0.02740702%	(2,266,714,685)	(4,373,841,125)	(38,443)	1,123,256,703	307,851	203,591	(104,260)	5.4	(7,119)	(19,307)
3464	Plush School District	0.00163397%	0.00179909%	(2,266,714,685)	(4,373,841,125)	3,479	1,123,256,703	20,208	18,126	(2,082)	5.4	644	(386)
3465	Adel School District 21	0.00177773%	0.00167684%	(2,266,714,685)	(4,373,841,125)	(2,126)	1,123,256,703	18,835	12,603	(6,232)	5.4	(394)	(1,154)
3470	Pleasant Hill School District	0.07320080%	0.07590186%	(2,266,714,685)	(4,373,841,125)	56,915	1,123,256,703	852,573	824,113	(28,460)	5.4	10,540	(5,270)
3473	Eugene School District 4J	1.30039080%	1.24405605%	(2,266,714,685)	(4,373,841,125)	(1,187,044)	1,123,256,703	13,973,943	13,850,925	(123,018)	5.4	(219,823)	(22,781)
3487	Springfield School District 19	0.58015382%	0.57629681%	(2,266,714,685)	(4,373,841,125)	(81,272)	1,123,256,703	6,473,293	6,530,018	56,725	5.4	(15,050)	10,505
3494	Fern Ridge School District	0.05587928%	0.05109079%	(2,266,714,685)	(4,373,841,125)	(100,900)	1,123,256,703	573,881	615,675	41,794	5.4	(18,685)	7,740
3498	Mapleton School District	0.02984563%	0.02725274%	(2,266,714,685)	(4,373,841,125)	(54,636)	1,123,256,703	306,118	281,316	(24,802)	5.4	(10,118)	(4,593)
3502	Creswell School District 40	0.09405332%	0.09311951%	(2,266,714,685)	(4,373,841,125)	(19,676)	1,123,256,703	1,045,971	1,023,088	(22,883)	5.4	(3,644)	(4,238)
3506	South Lane School District	0.06824161%	0.09574387%	(2,266,714,685)	(4,373,841,125)	579,507	1,123,256,703	1,075,449	769,151	(306,298)	5.4	107,316	(56,722)
3510	Bethel School District	0.47490009%	0.43612593%	(2,266,714,685)	(4,373,841,125)	(817,020)	1,123,256,703	4,898,814	5,376,511	477,697	5.4	(151,300)	88,462
3517	Crow-Applegate-Lorane District 66	0.03261380%	0.03121068%	(2,266,714,685)	(4,373,841,125)	(29,565)	1,123,256,703	350,576	328,678	(21,898)	5.4	(5,475)	(4,055)
3519	McKenzie School District	0.03105854%	0.03040799%	(2,266,714,685)	(4,373,841,125)	(13,708)	1,123,256,703	341,560	301,429	(40,131)	5.4	(2,539)	(7,432)
3520	Junction City School District 69	0.14784920%	0.15025037%	(2,266,714,685)	(4,373,841,125)	50,595	1,123,256,703	1,687,697	1,569,167	(118,530)	5.4	9,369	(21,950)
3522	Lowell School District	0.02653126%	0.02843718%	(2,266,714,685)	(4,373,841,125)	40,160	1,123,256,703	319,423	287,629	(31,794)	5.4	7,437	(5,888)
3524	Oakridge School District	0.05213790%	0.04886271%	(2,266,714,685)	(4,373,841,125)	(69,013)	1,123,256,703	548,854	588,379	39,525	5.4	(12,780)	7,319

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3527	Marcola School District 79	0.02742758%	0.01960118%	(2,266,714,685)	(4,373,841,125)	(164,912)	1,123,256,703	220,172	200,679	(19,493)	5.4	(30,539)	(3,610)
3533	Triangle Lake Schools	0.02538343%	0.02888530%	(2,266,714,685)	(4,373,841,125)	73,789	1,123,256,703	324,456	304,154	(20,302)	5.4	13,665	(3,760)
3537	Siuslaw School District 97J	0.06428889%	0.06147631%	(2,266,714,685)	(4,373,841,125)	(59,265)	1,123,256,703	690,537	647,890	(42,647)	5.4	(10,975)	(7,898)
3579	Lincoln County School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
3582	Linn County School District 5	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	515	515	5.4	0	95
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,066	2,066	5.4	0	383
3613	Harris School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	763	763	5.4	0	141
3615	Central Linn School District 552C	0.06402644%	0.06558402%	(2,266,714,685)	(4,373,841,125)	32,820	1,123,256,703	736,677	741,860	5,183	5.4	6,078	960
3618	Sweet Home School District 55	0.02764089%	0.03108153%	(2,266,714,685)	(4,373,841,125)	72,499	1,123,256,703	349,125	483,065	133,940	5.4	13,426	24,804
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	174	174	5.4	0	32
3647	Scio School District 95C	0.06837048%	0.06426767%	(2,266,714,685)	(4,373,841,125)	(86,451)	1,123,256,703	721,891	908,239	186,348	5.4	(16,009)	34,509
3665	Santiam Canyon School District	0.02140520%	0.00799266%	(2,266,714,685)	(4,373,841,125)	(282,619)	1,123,256,703	89,778	199,024	109,246	5.4	(52,337)	20,231
3676	Harrisburg High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,410	1,410	5.4	0	261
3684	Ontario School District 8C	0.15451174%	0.15571267%	(2,266,714,685)	(4,373,841,125)	25,305	1,123,256,703	1,749,053	1,817,283	68,230	5.4	4,686	12,635
3687	Juntura Grade School	0.00056128%	0.00141944%	(2,266,714,685)	(4,373,841,125)	18,083	1,123,256,703	15,944	11,430	(4,514)	5.4	3,349	(836)
3689	Vale School District 15	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	75	75	5.4	0	14
3694	Nyssa School District 26	0.12254430%	0.11793185%	(2,266,714,685)	(4,373,841,125)	(97,190)	1,123,256,703	1,324,677	1,200,101	(124,576)	5.4	(17,998)	(23,070)
3696	Annex Elementary School	0.00575473%	0.00574983%	(2,266,714,685)	(4,373,841,125)	(103)	1,123,256,703	64,585	54,845	(9,740)	5.4	(19)	(1,804)
3707	Adrian School District 61	0.02588904%	0.02597189%	(2,266,714,685)	(4,373,841,125)	1,746	1,123,256,703	291,731	273,165	(18,566)	5.4	323	(3,438)
3709	Harper School District 66	0.01213524%	0.01372839%	(2,266,714,685)	(4,373,841,125)	33,570	1,123,256,703	154,205	147,025	(7,180)	5.4	6,217	(1,330)
3712	W W Jones School	0.00192441%	0.00193607%	(2,266,714,685)	(4,373,841,125)	246	1,123,256,703	21,747	19,139	(2,608)	5.4	46	(483)
3715	Vale High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,965	1,965	5.4	0	364
3720	Silverton RFD	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,013	1,013	5.4	0	188
3727	Aumsville Elementary	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,083	1,083	5.4	0	201
3729	Jefferson School District 14Cj	0.02768787%	0.02810039%	(2,266,714,685)	(4,373,841,125)	8,692	1,123,256,703	315,640	282,174	(33,466)	5.4	1,610	(6,197)
3730	North Marion School District 15	0.07830880%	0.07591663%	(2,266,714,685)	(4,373,841,125)	(50,406)	1,123,256,703	852,739	615,447	(237,292)	5.4	(9,334)	(43,943)
3732	Marion Elementary School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	416	416	5.4	0	77
3735	Salem-Keizer Public Schools	2.48695645%	2.13293817%	(2,266,714,685)	(4,373,841,125)	(7,459,613)	1,123,256,703	23,958,371	76,605,518	52,647,147	5.4	(1,381,410)	9,749,472
3750	St Paul School District	0.03585584%	0.03291169%	(2,266,714,685)	(4,373,841,125)	(62,037)	1,123,256,703	369,683	391,911	22,228	5.4	(11,488)	4,116
3759	Eldriedge Elementary	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	749	749	5.4	0	139
3760	West Stayton School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	786	786	5.4	0	146
3761	Bethany Elementary	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	329	329	5.4	0	61
3769	Scotts Mills School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,004	1,004	5.4	0	186
3771	Gervais Elementary School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	553	553	5.4	0	102
3772	Stayton School District 77J	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,512	2,512	5.4	0	465
3780	Mt Angel School District 91	0.06608005%	0.06614299%	(2,266,714,685)	(4,373,841,125)	1,326	1,123,256,703	742,956	919,671	176,715	5.4	246	32,725
3781	Silver Crest School District 93	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,468	1,468	5.4	0	272
3786	Woodburn School District	0.56284888%	0.54117507%	(2,266,714,685)	(4,373,841,125)	(456,695)	1,123,256,703	6,078,785	6,148,191	69,406	5.4	(84,573)	12,853
3794	Detroit School District 123J	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	889	889	5.4	0	165
3804	Monitor School District 142J	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	74	74	5.4	0	14
3806	Cloverdale School District 144	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	797	797	5.4	0	148
3809	Morrow County Schools	0.13554359%	0.12546154%	(2,266,714,685)	(4,373,841,125)	(212,442)	1,123,256,703	1,409,255	1,390,473	(18,782)	5.4	(39,341)	(3,478)
3818	Portland Public Schools	0.25383313%	0.29932259%	(2,266,714,685)	(4,373,841,125)	958,521	1,123,256,703	3,362,161	342,837	(3,019,324)	5.4	177,504	(559,134)
3820	Parkrose School District	0.36068736%	0.32442781%	(2,266,714,685)	(4,373,841,125)	(764,034)	1,123,256,703	3,644,157	3,425,901	(218,256)	5.4	(141,488)	(40,418)
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	4,486	4,486	5.4	0	831
3823	Orient School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,782	2,782	5.4	0	515
3824	Reynolds School District	0.47769347%	0.46768190%	(2,266,714,685)	(4,373,841,125)	(210,956)	1,123,256,703	5,253,268	5,004,626	(248,642)	5.4	(39,066)	(46,045)
3842	Corbett School District 39	0.06638067%	0.07357420%	(2,266,714,685)	(4,373,841,125)	151,577	1,123,256,703	826,427	1,107,454	281,027	5.4	28,070	52,042
3843	David Douglas School Dist	0.98040314%	1.06872936%	(2,266,714,685)	(4,373,841,125)	1,861,146	1,123,256,703	12,004,574	12,047,051	42,477	5.4	344,657	7,866
3847	Riverdale School	0.03389839%	0.03457185%	(2,266,714,685)	(4,373,841,125)	14,191	1,123,256,703	388,331	401,042	12,711	5.4	2,628	2,354
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,723	1,723	5.4	0	319
3850	Dallas School Dist	0.25175046%	0.25451453%	(2,266,714,685)	(4,373,841,125)	58,242	1,123,256,703	2,858,852	2,902,271	43,419	5.4	10,786	8,041
3859	Central School District 13J	0.08823401%	0.09911007%	(2,266,714,685)	(4,373,841,125)	229,173	1,123,256,703	1,113,261	955,532	(157,729)	5.4	42,439	(29,209)
3865	Perrydale School District 21	0.03380734%	0.02799682%	(2,266,714,685)	(4,373,841,125)	(122,435)	1,123,256,703	314,476	324,288	9,812	5.4	(22,673)	1,817
3887	Falls City School District	0.00102132%	0.00145282%	(2,266,714,685)	(4,373,841,125)	9,092	1,123,256,703	16,319	9,842	(6,477)	5.4	1,684	(1,199)
3894	Sherman County School District 9	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	336	336	5.4	0	62
3902	Tillamook Public Schools	0.02176285%	0.02470721%	(2,266,714,685)	(4,373,841,125)	62,042	1,123,256,703	277,525	222,341	(55,184)	5.4	11,489	(10,219)
3920	Neah-Kah-Nie School District	0.11142712%	0.10748421%	(2,266,714,685)	(4,373,841,125)	(83,082)	1,123,256,703	1,207,324	1,164,094	(43,230)	5.4	(15,386)	(8,006)
3927	Echo School District	0.01565478%	0.01396450%	(2,266,714,685)	(4,373,841,125)	(35,616)	1,123,256,703	156,857	152,553	(4,304)	5.4	(6,596)	(797)
3928	Umatilla School District 6R	0.09303639%	0.09464142%	(2,266,714,685)	(4,373,841,125)	33,820	1,123,256,703	1,063,066	996,658	(66,408)	5.4	6,263	(12,298)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3929	Ferndale School District 10	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	488	488	5.4	0	90
3931	Pendleton School District 16R	0.03372781%	0.05902556%	(2,266,714,685)	(4,373,841,125)	533,055	1,123,256,703	663,009	431,209	(231,800)	5.4	98,714	(42,926)
3935	Athena-Weston School District 29Rj	0.05399272%	0.05585561%	(2,266,714,685)	(4,373,841,125)	39,254	1,123,256,703	627,402	624,788	(2,614)	5.4	7,269	(484)
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	739	739	5.4	0	137
3942	Stanfield School District	0.01889353%	0.01531044%	(2,266,714,685)	(4,373,841,125)	(75,501)	1,123,256,703	171,976	199,277	27,301	5.4	(13,982)	5,056
3944	Ukiah School	0.00930560%	0.00723631%	(2,266,714,685)	(4,373,841,125)	(43,602)	1,123,256,703	81,282	77,633	(3,649)	5.4	(8,074)	(676)
3957	Helix School District	0.01631417%	0.01524778%	(2,266,714,685)	(4,373,841,125)	(22,470)	1,123,256,703	171,272	178,702	7,430	5.4	(4,161)	1,376
3958	Pilot Rock School District 2R	0.01334188%	0.01706733%	(2,266,714,685)	(4,373,841,125)	78,500	1,123,256,703	191,710	181,649	(10,061)	5.4	14,537	(1,863)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,674	2,674	5.4	0	495
3965	La Grande Public Schools	0.09758304%	0.09087226%	(2,266,714,685)	(4,373,841,125)	(141,405)	1,123,256,703	1,020,729	1,003,430	(17,299)	5.4	(26,186)	(3,204)
3966	Union County School District	0.02020161%	0.01301026%	(2,266,714,685)	(4,373,841,125)	(151,531)	1,123,256,703	146,139	213,291	67,152	5.4	(28,061)	12,436
3967	North Powder School District	0.02809628%	0.02403523%	(2,266,714,685)	(4,373,841,125)	(85,572)	1,123,256,703	269,977	257,078	(12,899)	5.4	(15,847)	(2,389)
3969	Imbler School District	0.03153118%	0.02919043%	(2,266,714,685)	(4,373,841,125)	(49,323)	1,123,256,703	327,883	356,161	28,278	5.4	(9,134)	5,237
3970	Cove School District	0.02768542%	0.02738899%	(2,266,714,685)	(4,373,841,125)	(6,246)	1,123,256,703	307,649	275,763	(31,886)	5.4	(1,157)	(5,905)
3973	Elgin School District 23	0.03972276%	0.03125820%	(2,266,714,685)	(4,373,841,125)	(178,359)	1,123,256,703	351,110	377,941	26,831	5.4	(33,029)	4,969
3986	Joseph School District 6	0.02836223%	0.02787387%	(2,266,714,685)	(4,373,841,125)	(10,290)	1,123,256,703	313,095	318,175	5,080	5.4	(1,906)	941
3990	Wallowa School	0.02745352%	0.02790080%	(2,266,714,685)	(4,373,841,125)	9,424	1,123,256,703	313,398	267,547	(45,851)	5.4	1,745	(8,491)
3993	Enterprise School District 21	0.03993504%	0.03609785%	(2,266,714,685)	(4,373,841,125)	(80,855)	1,123,256,703	405,472	377,343	(28,129)	5.4	(14,973)	(5,209)
4003	Troy School District 54	0.00001470%	0.00092324%	(2,266,714,685)	(4,373,841,125)	19,144	1,123,256,703	10,370	7,252	(3,118)	5.4	3,545	(577)
4008	Chenowith School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	5,794	5,794	5.4	0	1,073
4012	Dufur Schools	0.02946869%	0.02877674%	(2,266,714,685)	(4,373,841,125)	(14,580)	1,123,256,703	323,237	332,458	9,221	5.4	(2,700)	1,708
4022	Maupin Grade School 84	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	263	263	5.4	0	49
4025	West Union School District 1	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	50	50	5.4	0	9
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	6,091	6,091	5.4	0	1,128
4034	Gaston Public Schools	0.00968859%	0.00805633%	(2,266,714,685)	(4,373,841,125)	(34,393)	1,123,256,703	90,493	98,491	7,998	5.4	(6,369)	1,481
4035	Banks School District	0.05929837%	0.05912612%	(2,266,714,685)	(4,373,841,125)	(3,630)	1,123,256,703	664,138	685,235	21,097	5.4	(672)	3,907
4047	Reedville School District 29	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,076	3,076	5.4	0	570
4055	Groner School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	336	336	5.4	0	62
4062	Beaverton School District	2.72091815%	2.05491687%	(2,266,714,685)	(4,373,841,125)	(14,033,489)	1,123,256,703	23,081,991	108,624,426	85,542,435	5.4	(2,598,794)	15,841,192
4080	North Plains School District 70	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,369	1,369	5.4	0	254
4105	Hillsboro Union High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	9,308	9,308	5.4	0	1,724
4109	Spray School District 1	0.01029611%	0.00835925%	(2,266,714,685)	(4,373,841,125)	(40,812)	1,123,256,703	93,896	102,100	8,204	5.4	(7,558)	1,519
4114	Fossil School District 21J	0.01584966%	0.01550183%	(2,266,714,685)	(4,373,841,125)	(7,330)	1,123,256,703	174,125	199,231	25,106	5.4	(1,357)	4,649
4128	Yamhill Grade School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,075	2,075	5.4	0	384
4135	Newberg School District 29Jt	0.15794577%	0.17424297%	(2,266,714,685)	(4,373,841,125)	343,403	1,123,256,703	1,957,196	1,750,972	(206,224)	5.4	63,593	(38,190)
4142	McMinnville Schools	0.41971122%	0.42029608%	(2,266,714,685)	(4,373,841,125)	12,324	1,123,256,703	4,721,004	4,438,902	(282,102)	5.4	2,282	(52,241)
4144	Sheridan School District 48J	0.08997071%	0.08893990%	(2,266,714,685)	(4,373,841,125)	(21,720)	1,123,256,703	999,023	898,711	(100,312)	5.4	(4,022)	(18,576)
4166	Yamhill-Carlton School District 1	0.00646966%	0.00617273%	(2,266,714,685)	(4,373,841,125)	(6,256)	1,123,256,703	69,336	24,660	(44,676)	5.4	(1,159)	(8,273)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,648	1,648	5.4	0	305
4189	Wasco County High School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	568	568	5.4	0	105
4203	Victor Point School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	788	788	5.4	0	146
4218	Curry County Education Service District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,361	1,361	5.4	0	252
4219	Grant County Education Service District	0.01203345%	0.01326839%	(2,266,714,685)	(4,373,841,125)	26,021	1,123,256,703	149,038	137,842	(11,196)	5.4	4,819	(2,073)
4220	Jefferson County Education Service District	0.01973997%	0.01767453%	(2,266,714,685)	(4,373,841,125)	(43,521)	1,123,256,703	198,530	185,126	(13,404)	5.4	(8,059)	(2,482)
4221	Marion Education Service District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	7,259	7,259	5.4	0	1,344
4223	InterMountain Education Service District	0.11925114%	0.10403500%	(2,266,714,685)	(4,373,841,125)	(320,624)	1,123,256,703	1,168,580	1,106,395	(62,185)	5.4	(59,375)	(11,516)
4224	Wallowa County Region 18	0.01894776%	0.01963666%	(2,266,714,685)	(4,373,841,125)	14,516	1,123,256,703	220,570	198,324	(22,246)	5.4	2,688	(4,120)
4225	Washington County Education Service District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,401	2,401	5.4	0	445
4226	North Central Education Service District	0.01409645%	0.01408358%	(2,266,714,685)	(4,373,841,125)	(271)	1,123,256,703	158,195	161,901	3,706	5.4	(50)	686
4227	Cascade School District Uh5	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,749	3,749	5.4	0	694
4230	Mari-Linn School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	773	773	5.4	0	143
4232	South Coast Education Service District Region 7	0.10193556%	0.08470879%	(2,266,714,685)	(4,373,841,125)	(362,990)	1,123,256,703	951,497	915,418	(36,079)	5.4	(67,220)	(6,681)
4237	Douglas Education Service District	0.13516762%	0.13063936%	(2,266,714,685)	(4,373,841,125)	(95,416)	1,123,256,703	1,467,415	1,289,280	(178,135)	5.4	(17,670)	(32,988)
4238	Multnomah Education Service District	0.32781628%	0.13043388%	(2,266,714,685)	(4,373,841,125)	(4,159,097)	1,123,256,703	1,465,107	2,214,520	749,413	5.4	(770,203)	138,780
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	955	955	5.4	0	177
4252	High Desert Education Service District	0.13510500%	0.12251037%	(2,266,714,685)	(4,373,841,125)	(265,385)	1,123,256,703	1,376,106	1,429,193	53,087	5.4	(49,145)	9,831
4254	Willamette Education Service District	0.11434453%	0.07973247%	(2,266,714,685)	(4,373,841,125)	(729,320)	1,123,256,703	895,600	1,364,613	469,013	5.4	(135,059)	86,854
4258	Hermiston School District 8R	0.24374972%	0.25798200%	(2,266,714,685)	(4,373,841,125)	299,892	1,123,256,703	2,897,800	2,485,650	(412,150)	5.4	55,536	(76,324)
4259	Clackamas Education Service District	0.16491450%	0.17626956%	(2,266,714,685)	(4,373,841,125)	239,265	1,123,256,703	1,979,960	1,367,259	(612,701)	5.4	44,308	(113,463)
4260	Greater Albany School District 8J	0.52187578%	0.51314371%	(2,266,714,685)	(4,373,841,125)	(183,996)	1,123,256,703	5,763,921	5,638,507	(125,414)	5.4	(34,073)	(23,225)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4268	Lake Oswego School District	0.29692023%	0.29125648%	(2,266,714,685)	(4,373,841,125)	(119,342)	1,123,256,703	3,271,558	3,056,695	(214,863)	5.4	(22,100)	(39,789)
4270	Silver Falls School District	0.18765241%	0.19373766%	(2,266,714,685)	(4,373,841,125)	128,224	1,123,256,703	2,176,171	2,051,120	(125,051)	5.4	23,745	(23,158)
4271	Malheur Education Service District Region 14	0.03452282%	0.03393873%	(2,266,714,685)	(4,373,841,125)	(12,307)	1,123,256,703	381,219	355,503	(25,716)	5.4	(2,279)	(4,762)
4272	Linn-Benton-Lincoln Education Service District	0.21027778%	0.20087861%	(2,266,714,685)	(4,373,841,125)	(198,053)	1,123,256,703	2,256,382	2,214,223	(42,159)	5.4	(36,676)	(7,807)
4273	Double O School District	0.00070211%	0.00067573%	(2,266,714,685)	(4,373,841,125)	(556)	1,123,256,703	7,590	8,872	1,282	5.4	(103)	237
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,901	2,901	5.4	0	537
4276	Lane County Education Service District	0.15678378%	0.09110329%	(2,266,714,685)	(4,373,841,125)	(1,383,971)	1,123,256,703	1,023,324	1,160,317	136,993	5.4	(256,291)	25,369
4277	Mitchell School	0.01183038%	0.01094560%	(2,266,714,685)	(4,373,841,125)	(18,644)	1,123,256,703	122,947	146,043	23,096	5.4	(3,453)	4,277
4279	St Helens School District 502	0.03811903%	0.04391524%	(2,266,714,685)	(4,373,841,125)	122,133	1,123,256,703	493,281	739,703	246,422	5.4	22,617	45,634
4280	Northwest Regional Education Service District	0.52821174%	0.50313677%	(2,266,714,685)	(4,373,841,125)	(528,361)	1,123,256,703	5,651,517	5,295,150	(356,367)	5.4	(97,845)	(65,994)
4286	Southern Oregon Education Service District	0.24571099%	0.22853670%	(2,266,714,685)	(4,373,841,125)	(361,884)	1,123,256,703	2,567,054	1,846,215	(720,839)	5.4	(67,016)	(133,489)
4288	Medford School District 549C	0.78587839%	0.83124474%	(2,266,714,685)	(4,373,841,125)	955,926	1,123,256,703	9,337,012	8,771,131	(565,881)	5.4	177,023	(104,793)
4291	Dayton Public Schools	0.04138049%	0.03061293%	(2,266,714,685)	(4,373,841,125)	(226,886)	1,123,256,703	343,862	349,396	5,534	5.4	(42,016)	1,025
4293	Lake County Education Service District	0.00762331%	0.00885203%	(2,266,714,685)	(4,373,841,125)	25,890	1,123,256,703	99,431	101,041	1,610	5.4	4,794	298
4294	Harney Education Service District Region XVII	0.02308191%	0.01956778%	(2,266,714,685)	(4,373,841,125)	(74,047)	1,123,256,703	219,796	190,862	(28,934)	5.4	(13,712)	(5,358)
4295	Wasco County Education Service District	0.01975082%	0.02056990%	(2,266,714,685)	(4,373,841,125)	17,259	1,123,256,703	231,053	256,531	25,478	5.4	3,196	4,718
4297	Yamhill Education Service District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	1,107	1,107	5.4	0	205
4305	Mount Hood Community College District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	387	387	5.4	0	72
4306	Amity School District	0.00880183%	0.00912225%	(2,266,714,685)	(4,373,841,125)	6,752	1,123,256,703	102,466	46,462	(56,004)	5.4	1,250	(10,371)
4307	Columbia School District 5J	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	2,657	2,657	5.4	0	492
4309	Scappoose School District	0.18077645%	0.18035501%	(2,266,714,685)	(4,373,841,125)	(8,880)	1,123,256,703	2,025,850	1,968,794	(57,056)	5.4	(1,644)	(10,566)
4311	Redmond School District 2J	0.35677033%	0.37160834%	(2,266,714,685)	(4,373,841,125)	312,656	1,123,256,703	4,174,116	4,177,252	3,136	5.4	57,899	581
4312	Reedsport School District	0.02826706%	0.01734272%	(2,266,714,685)	(4,373,841,125)	(230,189)	1,123,256,703	194,803	255,890	61,087	5.4	(42,628)	11,312
4313	Forest Grove School District	0.36189735%	0.34487524%	(2,266,714,685)	(4,373,841,125)	(358,677)	1,123,256,703	3,873,834	3,780,427	(93,407)	5.4	(66,422)	(17,298)
4314	Willamina School District 30J	0.05828751%	0.05823345%	(2,266,714,685)	(4,373,841,125)	(1,139)	1,123,256,703	654,111	657,111	3,000	5.4	(211)	556
4315	John Day School District	0.03790788%	0.03243714%	(2,266,714,685)	(4,373,841,125)	(115,275)	1,123,256,703	364,352	325,879	(38,473)	5.4	(21,347)	(7,125)
4316	Tigard-Tualatin School District 23J	0.99479485%	0.93281867%	(2,266,714,685)	(4,373,841,125)	(1,305,917)	1,123,256,703	10,477,948	10,059,765	(418,183)	5.4	(241,836)	(77,441)
4317	Sherwood School District 88J	0.37874380%	0.35258800%	(2,266,714,685)	(4,373,841,125)	(551,136)	1,123,256,703	3,960,468	5,166,912	1,206,444	5.4	(102,062)	223,416
4318	Portland Community College	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	846	846	5.4	0	157
4320	Rainier School District 13	0.04402557%	0.03777475%	(2,266,714,685)	(4,373,841,125)	(131,713)	1,123,256,703	424,307	443,554	19,247	5.4	(24,391)	3,564
4321	North Clackamas School District 12	0.54924770%	0.54087607%	(2,266,714,685)	(4,373,841,125)	(176,401)	1,123,256,703	6,075,427	5,827,300	(248,127)	5.4	(32,667)	(45,949)
4323	Estacada School District 108	0.12466454%	0.09154487%	(2,266,714,685)	(4,373,841,125)	(697,874)	1,123,256,703	1,028,284	1,099,401	71,117	5.4	(129,236)	13,170
4324	Centennial School District 28	0.66185633%	0.66755970%	(2,266,714,685)	(4,373,841,125)	120,177	1,123,256,703	7,498,409	7,206,714	(291,695)	5.4	22,255	(54,018)
4326	Harney County School District 3	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
4327	Jordan Valley School District 3	0.01380399%	0.01048980%	(2,266,714,685)	(4,373,841,125)	(69,834)	1,123,256,703	117,827	102,680	(15,147)	5.4	(12,932)	(2,805)
4329	Gervais School District 1	0.02995053%	0.02891135%	(2,266,714,685)	(4,373,841,125)	(21,897)	1,123,256,703	324,749	314,337	(10,412)	5.4	(4,055)	(1,928)
4330	Vale School District 84	0.09515640%	0.09298884%	(2,266,714,685)	(4,373,841,125)	(45,674)	1,123,256,703	1,044,503	1,063,534	19,031	5.4	(8,458)	3,524
4331	Molalla River School District	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	0	0	5.4	0	0
4332	Gresham-Barlow School District 10	0.54982385%	0.53195796%	(2,266,714,685)	(4,373,841,125)	(376,457)	1,123,256,703	5,975,253	5,568,713	(406,540)	5.4	(69,714)	(75,285)
4333	Canby School District	0.17247147%	0.10897388%	(2,266,714,685)	(4,373,841,125)	(1,337,975)	1,123,256,703	1,224,056	1,789,954	565,898	5.4	(247,773)	104,796
4334	Cascade School District 5	0.05258700%	0.05609416%	(2,266,714,685)	(4,373,841,125)	73,901	1,123,256,703	630,081	702,818	72,737	5.4	13,685	13,470
4335	Milton-Freewater Unified School District 7	0.05278942%	0.04137309%	(2,266,714,685)	(4,373,841,125)	(240,556)	1,123,256,703	464,726	566,962	102,236	5.4	(44,547)	18,933
4336	Nestucca Valley School District 101	0.03770046%	0.04388689%	(2,266,714,685)	(4,373,841,125)	130,356	1,123,256,703	492,962	417,674	(75,288)	5.4	24,140	(13,942)
4337	Sherman County School District	0.03111027%	0.02523274%	(2,266,714,685)	(4,373,841,125)	(123,847)	1,123,256,703	283,428	270,449	(12,979)	5.4	(22,935)	(2,404)
4338	Three Rivers U J School District	0.26898128%	0.24119784%	(2,266,714,685)	(4,373,841,125)	(585,433)	1,123,256,703	2,709,271	2,742,634	33,363	5.4	(108,414)	6,178
4339	Lebanon Community School District	0.36335169%	0.33161771%	(2,266,714,685)	(4,373,841,125)	(668,675)	1,123,256,703	3,724,918	3,403,223	(321,695)	5.4	(123,829)	(59,573)
4340	Monroe School District 1J	0.03397594%	0.02982209%	(2,266,714,685)	(4,373,841,125)	(87,527)	1,123,256,703	334,979	325,604	(9,375)	5.4	(16,209)	(1,736)
4341	Hillsboro School District 1J	1.38768869%	1.05014935%	(2,266,714,685)	(4,373,841,125)	(7,112,380)	1,123,256,703	11,795,873	53,829,876	42,034,003	5.4	(1,317,107)	7,784,075
4342	North Santiam School District 29J	0.08682672%	0.06644210%	(2,266,714,685)	(4,373,841,125)	(429,530)	1,123,256,703	746,315	750,285	3,970	5.4	(79,543)	735
4343	Harrisburg Sschool District 7	0.08225642%	0.08243342%	(2,266,714,685)	(4,373,841,125)	3,730	1,123,256,703	925,939	850,282	(75,657)	5.4	691	(14,011)
4344	South Wasco County School District 1	0.02708624%	0.02772813%	(2,266,714,685)	(4,373,841,125)	13,525	1,123,256,703	311,458	297,993	(13,465)	5.4	2,505	(2,494)
4345	Oregon Trail School District 46	0.36936843%	0.36325893%	(2,266,714,685)	(4,373,841,125)	(128,735)	1,123,256,703	4,080,330	3,996,341	(83,989)	5.4	(23,840)	(15,554)
4346	Knappa School District 4	0.05086646%	0.04464484%	(2,266,714,685)	(4,373,841,125)	(131,098)	1,123,256,703	501,476	559,122	57,646	5.4	(24,277)	10,675
4347	Clatskanie School District 6J	0.07820590%	0.07743851%	(2,266,714,685)	(4,373,841,125)	(16,169)	1,123,256,703	869,833	785,485	(84,348)	5.4	(2,994)	(15,620)
4348	Lourdes Charter School	0.00279994%	0.00303718%	(2,266,714,685)	(4,373,841,125)	4,999	1,123,256,703	34,115	28,432	(5,683)	5.4	926	(1,052)
4350	Ridgeline Montessori	0.01279633%	0.01300419%	(2,266,714,685)	(4,373,841,125)	4,379	1,123,256,703	146,070	147,878	1,808	5.4	811	335
4351	The Village School	0.01004133%	0.00291120%	(2,266,714,685)	(4,373,841,125)	(150,241)	1,123,256,703	32,700	33,778	1,078	5.4	(27,822)	200
4352	Armadillo Technical Institute	0.00846107%	0.00516935%	(2,266,714,685)	(4,373,841,125)	(69,361)	1,123,256,703	58,065	87,639	29,574	5.4	(12,845)	5,477
4354	Opal Charter School	0.00462828%	0.00266828%	(2,266,714,685)	(4,373,841,125)	(41,299)	1,123,256,703	29,972	45,595	15,623	5.4	(7,648)	2,893
4355	Three Rivers Charter School	0.01003184%	0.01036213%	(2,266,714,685)	(4,373,841,125)	6,959	1,123,256,703	116,393	110,664	(5,729)	5.4	1,289	(1,061)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	309	309	5.4	0	57
4360	Luckiamute Valley Charter School	0.00971505%	0.01322321%	(2,266,714,685)	(4,373,841,125)	73,921	1,123,256,703	148,531	149,902	1,371	5.4	13,689	254
4361	Rimrock Expeditionary Alternative Learning	0.01058461%	0.01067753%	(2,266,714,685)	(4,373,841,125)	1,958	1,123,256,703	119,936	116,693	(3,243)	5.4	363	(601)
4362	Kings Valley Charter School	0.00089963%	0.00055280%	(2,266,714,685)	(4,373,841,125)	(7,308)	1,123,256,703	6,209	9,703	3,494	5.4	(1,353)	647
4363	Multisensory Learning Academy	0.01386583%	0.01487853%	(2,266,714,685)	(4,373,841,125)	21,339	1,123,256,703	167,124	180,428	13,304	5.4	3,952	2,464
4365	Mitch Charter School	0.01117389%	0.01120544%	(2,266,714,685)	(4,373,841,125)	665	1,123,256,703	125,866	115,149	(10,717)	5.4	123	(1,985)
4366	Sand Ridge Charter School	0.01583022%	0.01372165%	(2,266,714,685)	(4,373,841,125)	(44,431)	1,123,256,703	154,129	176,472	22,343	5.4	(8,228)	4,138
4367	Arthur Academy Charter School	0.04544578%	0.04429391%	(2,266,714,685)	(4,373,841,125)	(24,271)	1,123,256,703	497,534	492,026	(5,508)	5.4	(4,495)	(1,020)
4369	Trillium Charter School	0.01378352%	0.01453106%	(2,266,714,685)	(4,373,841,125)	15,751	1,123,256,703	163,221	267,944	104,723	5.4	2,917	19,393
4370	Howard Street Charter School, Inc.	0.00243711%	0.00349757%	(2,266,714,685)	(4,373,841,125)	22,345	1,123,256,703	39,287	33,390	(5,897)	5.4	4,138	(1,092)
4371	The Lighthouse School	0.01308942%	0.01308667%	(2,266,714,685)	(4,373,841,125)	(58)	1,123,256,703	146,997	143,876	(3,121)	5.4	(11)	(578)
4373	Sheridan Japanese School Foundation	0.00514087%	0.00594761%	(2,266,714,685)	(4,373,841,125)	17,000	1,123,256,703	66,807	53,113	(13,694)	5.4	3,148	(2,536)
4374	Ione School District	0.02252016%	0.02398716%	(2,266,714,685)	(4,373,841,125)	30,911	1,123,256,703	269,437	217,750	(51,687)	5.4	5,724	(9,572)
4375	Eddyville Charter School	0.01158388%	0.01349036%	(2,266,714,685)	(4,373,841,125)	40,172	1,123,256,703	151,531	130,108	(21,423)	5.4	7,439	(3,967)
4376	Four Rivers Community School	0.01853588%	0.01630040%	(2,266,714,685)	(4,373,841,125)	(47,104)	1,123,256,703	183,095	181,272	(1,823)	5.4	(8,723)	(338)
4378	Mosier Community School	0.01188340%	0.01160452%	(2,266,714,685)	(4,373,841,125)	(5,877)	1,123,256,703	130,349	103,342	(27,007)	5.4	(1,088)	(5,001)
4379	Siletz Valley School	0.01596723%	0.01347883%	(2,266,714,685)	(4,373,841,125)	(52,434)	1,123,256,703	151,402	172,753	21,351	5.4	(9,710)	3,954
4380	The Emerson School	0.00725995%	0.00815001%	(2,266,714,685)	(4,373,841,125)	18,755	1,123,256,703	91,546	81,453	(10,093)	5.4	3,473	(1,869)
4381	North Wasco County School District 21	0.15321665%	0.13706537%	(2,266,714,685)	(4,373,841,125)	(340,328)	1,123,256,703	1,539,596	1,595,365	55,769	5.4	(63,024)	10,328
4382	Self Enhancement Inc	0.00756039%	0.00818706%	(2,266,714,685)	(4,373,841,125)	13,205	1,123,256,703	91,962	103,043	11,081	5.4	2,445	2,052
4383	City View Charter School	0.01036464%	0.01004030%	(2,266,714,685)	(4,373,841,125)	(6,834)	1,123,256,703	112,778	113,485	707	5.4	(1,266)	131
4386	Nixyaawii Community School	0.00658399%	0.00838799%	(2,266,714,685)	(4,373,841,125)	38,012	1,123,256,703	94,219	73,090	(21,129)	5.4	7,039	(3,913)
4388	West Lane Tech	0.00495640%	0.00527484%	(2,266,714,685)	(4,373,841,125)	6,710	1,123,256,703	59,250	102,177	42,927	5.4	1,243	7,949
4390	Oregon Connections Academy	0.09418167%	0.10294764%	(2,266,714,685)	(4,373,841,125)	184,710	1,123,256,703	1,156,366	1,200,993	44,627	5.4	34,206	8,264
4392	Eagleridge High School	0.01502422%	0.01307203%	(2,266,714,685)	(4,373,841,125)	(41,135)	1,123,256,703	146,832	109,916	(36,916)	5.4	(7,618)	(6,836)
4393	Cascade Heights Public Charter School	0.01304717%	0.01141764%	(2,266,714,685)	(4,373,841,125)	(34,336)	1,123,256,703	128,249	108,805	(19,444)	5.4	(6,359)	(3,601)
4395	Siletz Valley Early College Academy	0.00651945%	0.00498076%	(2,266,714,685)	(4,373,841,125)	(32,422)	1,123,256,703	55,947	54,557	(1,390)	5.4	(6,004)	(257)
4396	Sweet Home Charter School	0.00984482%	0.00831795%	(2,266,714,685)	(4,373,841,125)	(32,173)	1,123,256,703	93,432	100,933	7,501	5.4	(5,958)	1,389
4397	Springwater Environmental Sciences School	0.01163785%	0.01192963%	(2,266,714,685)	(4,373,841,125)	6,148	1,123,256,703	134,000	148,049	14,049	5.4	1,139	2,602
4398	LEP High	0.02630368%	0.02786614%	(2,266,714,685)	(4,373,841,125)	32,923	1,123,256,703	313,008	250,944	(62,064)	5.4	6,097	(11,493)
4400	Phoenix School	0.00000000%	0.00031030%	(2,266,714,685)	(4,373,841,125)	6,538	1,123,256,703	3,485	79,157	75,672	5.4	1,211	14,013
4401	Ballston Community School	0.00352758%	0.00455025%	(2,266,714,685)	(4,373,841,125)	21,549	1,123,256,703	51,111	43,076	(8,035)	5.4	3,991	(1,488)
4402	Sage Community School	0.00000000%	0.00434851%	(2,266,714,685)	(4,373,841,125)	91,629	1,123,256,703	48,845	43,215	(5,630)	5.4	16,968	(1,043)
4403	Portland Village School	0.01528199%	0.01895045%	(2,266,714,685)	(4,373,841,125)	77,299	1,123,256,703	212,862	174,332	(38,530)	5.4	14,315	(7,135)
4404	Alliance Charter Academy	0.02099686%	0.02385424%	(2,266,714,685)	(4,373,841,125)	60,208	1,123,256,703	267,944	284,455	16,511	5.4	11,150	3,058
4405	Forest Grove Community School	0.00978708%	0.00931765%	(2,266,714,685)	(4,373,841,125)	(9,891)	1,123,256,703	104,661	130,966	26,305	5.4	(1,832)	4,871
4407	Madrone Trail Public Charter School	0.01007693%	0.01015605%	(2,266,714,685)	(4,373,841,125)	1,668	1,123,256,703	114,079	163,255	49,176	5.4	309	9,107
4408	Muddy Creek Charter School	0.00264229%	0.00306421%	(2,266,714,685)	(4,373,841,125)	8,890	1,123,256,703	34,419	55,945	21,526	5.4	1,646	3,986
4409	Southwest Charter School	0.00763708%	0.01030974%	(2,266,714,685)	(4,373,841,125)	56,316	1,123,256,703	115,805	98,379	(17,426)	5.4	10,429	(3,227)
4410	Ace Academy	0.00797947%	0.00597147%	(2,266,714,685)	(4,373,841,125)	(42,311)	1,123,256,703	67,075	77,298	10,223	5.4	(7,835)	1,893
4411	Sherwood Charter School	0.00602663%	0.00794241%	(2,266,714,685)	(4,373,841,125)	40,368	1,123,256,703	89,214	119,843	30,629	5.4	7,476	5,672
4412	Estacada Web Academy	0.02410236%	0.02312186%	(2,266,714,685)	(4,373,841,125)	(20,661)	1,123,256,703	259,718	287,362	27,644	5.4	(3,826)	5,119
4418	Lewis And Clark Montessori Charter School	0.00966096%	0.01608010%	(2,266,714,685)	(4,373,841,125)	135,259	1,123,256,703	180,621	206,120	25,499	5.4	25,048	4,722
4419	Silvies River Web Academy	0.00328827%	0.00324205%	(2,266,714,685)	(4,373,841,125)	(974)	1,123,256,703	36,417	45,179	8,762	5.4	(180)	1,623
4420	Oregon Virtual Academy	0.02986311%	0.03617151%	(2,266,714,685)	(4,373,841,125)	132,926	1,123,256,703	406,299	502,226	95,927	5.4	24,616	17,764
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	3,831	3,831	5.4	0	709
4422	Redmond Proficiency Academy	0.03168563%	0.03608581%	(2,266,714,685)	(4,373,841,125)	92,717	1,123,256,703	405,336	426,569	21,233	5.4	17,170	3,932
4423	Molalla River Academy	0.00732880%	0.00920507%	(2,266,714,685)	(4,373,841,125)	39,535	1,123,256,703	103,397	106,041	2,644	5.4	7,321	490
4424	The Ivy School	0.00543327%	0.00572953%	(2,266,714,685)	(4,373,841,125)	6,243	1,123,256,703	64,357	37,475	(26,882)	5.4	1,156	(4,978)
4429	Clackamas Web Academy	0.00048151%	0.00042412%	(2,266,714,685)	(4,373,841,125)	(1,209)	1,123,256,703	4,764	3,512	(1,252)	5.4	(224)	(232)
4430	Clackamas Charter Alliance 2	0.00150193%	0.00165755%	(2,266,714,685)	(4,373,841,125)	3,280	1,123,256,703	18,619	15,780	(2,839)	5.4	607	(526)
4431	Corbett Charter School	0.02135730%	0.02173342%	(2,266,714,685)	(4,373,841,125)	7,925	1,123,256,703	244,122	74,150	(169,972)	5.4	1,468	(31,476)
4432	Renaissance Public Academy	0.00557725%	0.00697368%	(2,266,714,685)	(4,373,841,125)	29,425	1,123,256,703	78,332	43,156	(35,176)	5.4	5,449	(6,514)
4433	Powell Butte Community Charter School	0.00785208%	0.00900127%	(2,266,714,685)	(4,373,841,125)	24,215	1,123,256,703	101,107	82,327	(18,780)	5.4	4,484	(3,478)
4434	Logos Public Charter School	0.03365949%	0.04197407%	(2,266,714,685)	(4,373,841,125)	175,199	1,123,256,703	471,477	526,341	54,864	5.4	32,444	10,160
4435	Sunny Wolf Charter School	0.00269053%	0.00523608%	(2,266,714,685)	(4,373,841,125)	53,638	1,123,256,703	58,815	52,448	(6,367)	5.4	9,933	(1,179)
4436	Academy Of Arts & Academics	0.00677888%	0.00790835%	(2,266,714,685)	(4,373,841,125)	23,799	1,123,256,703	88,831	89,749	918	5.4	4,407	170
4437	Center for Advance Learning	0.01168658%	0.01137716%	(2,266,714,685)	(4,373,841,125)	(6,520)	1,123,256,703	127,795	132,166	4,371	5.4	(1,207)	809
4439	Homesource Family Charter	0.00925866%	0.00038334%	(2,266,714,685)	(4,373,841,125)	(187,014)	1,123,256,703	4,306	0	(4,306)	5.4	(34,632)	(797)
4440	Sheridan Allprep Academy	0.00291478%	0.00419465%	(2,266,714,685)	(4,373,841,125)	26,968	1,123,256,703	47,117	43,090	(4,027)	5.4	4,994	(746)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2015 Measurement Date

**Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities.*

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4441	Baker Web Academy	0.01603423%	0.02049302%	(2,266,714,685)	(4,373,841,125)	93,952	1,123,256,703	230,189	309,160	78,971	5.4	17,399	14,624
4443	Knova Learning Oreogn	0.01765475%	0.01966195%	(2,266,714,685)	(4,373,841,125)	42,295	1,123,256,703	220,854	194,248	(26,606)	5.4	7,832	(4,927)
4444	Bennett Pearson Academy, Inc.	0.00643199%	0.00488160%	(2,266,714,685)	(4,373,841,125)	(32,669)	1,123,256,703	54,833	78,443	23,610	5.4	(6,050)	4,372
4446	Coburg Community Charter School	0.00794799%	0.00883510%	(2,266,714,685)	(4,373,841,125)	18,693	1,123,256,703	99,241	107,817	8,576	5.4	3,462	1,588
4447	Arco Iris Spanish Immersion Charter School	0.00996164%	0.00881674%	(2,266,714,685)	(4,373,841,125)	(24,124)	1,123,256,703	99,035	98,113	(922)	5.4	(4,467)	(171)
4448	Gresham Barlow Web Academy	0.01043583%	0.01574082%	(2,266,714,685)	(4,373,841,125)	111,783	1,123,256,703	176,810	238,202	61,392	5.4	20,701	11,369
4449	Mosier Middle School	0.00378936%	0.00456322%	(2,266,714,685)	(4,373,841,125)	16,306	1,123,256,703	51,257	51,845	588	5.4	3,020	109
4450	Sauvie Island Academy	0.00968456%	0.01474451%	(2,266,714,685)	(4,373,841,125)	106,619	1,123,256,703	165,619	154,197	(11,422)	5.4	19,744	(2,115)
4451	River's Edge Academy Charter School	0.00461717%	0.00620369%	(2,266,714,685)	(4,373,841,125)	33,430	1,123,256,703	69,683	68,038	(1,645)	5.4	6,191	(305)
4452	South Columbia Family School	0.00200318%	0.00180883%	(2,266,714,685)	(4,373,841,125)	(4,096)	1,123,256,703	20,318	21,264	946	5.4	(759)	175
4453	Woodland Educational Initiative	0.00062958%	0.00311186%	(2,266,714,685)	(4,373,841,125)	52,305	1,123,256,703	34,954	60,934	25,980	5.4	9,686	4,811
4454	Le Monde Immersion Charter School	0.00138690%	0.00849888%	(2,266,714,685)	(4,373,841,125)	149,859	1,123,256,703	95,464	96,164	700	5.4	27,752	130
4455	Hope Chinese Charter School	0.00062409%	0.00522686%	(2,266,714,685)	(4,373,841,125)	96,986	1,123,256,703	58,711	86,868	28,157	5.4	17,960	5,214
4456	Insight School of Oregon Charter	0.00000000%	0.01014365%	(2,266,714,685)	(4,373,841,125)	213,739	1,123,256,703	113,939	153,144	39,205	5.4	39,581	7,260
4457	Oregon Virtual Education East	0.00010234%	0.00070523%	(2,266,714,685)	(4,373,841,125)	12,703	1,123,256,703	7,922	7,683	(239)	5.4	2,352	(44)
4458	Oregon Virtual Education West	0.00099629%	0.00086184%	(2,266,714,685)	(4,373,841,125)	(2,833)	1,123,256,703	9,681	7,683	(1,998)	5.4	(525)	(370)
4459	Crater Lake Charter Academy	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	47,695	47,695	5.4	0	8,832
4460	Kairos Pdx	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	6,924	6,924	5.4	0	1,282
4461	Mountain View Academy	0.00000000%	0.00000000%	(2,266,714,685)	(4,373,841,125)	0	1,123,256,703	0	23,419	23,419	5.4	0	4,337

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
1000	State Agencies	6/30/2014	Proportion	5.4	4.4	36,702,174	29,905,475	6,796,699	6,796,699	6,796,699	6,796,699	6,796,699	2,718,679	0
1000	State Agencies	6/30/2014	Contribution	5.4	4.4	(60,762,076)	(49,509,840)	(11,252,236)	(11,252,236)	(11,252,236)	(11,252,236)	(11,252,236)	(4,500,896)	0
1000	State Agencies	6/30/2013	Contribution	5.6	3.6	11,709,214	7,527,352	2,090,931	2,090,931	2,090,931	2,090,931	1,254,559	0	0
2000	Lake County	6/30/2014	Proportion	5.4	4.4	(25,063)	(20,422)	(4,641)	(4,641)	(4,641)	(4,641)	(4,641)	(1,858)	0
2000	Lake County	6/30/2014	Contribution	5.4	4.4	(127,117)	(103,577)	(23,540)	(23,540)	(23,540)	(23,540)	(23,540)	(9,417)	0
2000	Lake County	6/30/2013	Contribution	5.6	3.6	(79,762)	(51,276)	(14,243)	(14,243)	(14,243)	(14,243)	(8,547)	0	0
2001	Clackamas County	6/30/2014	Proportion	5.4	4.4	741,852	604,472	137,380	137,380	137,380	137,380	137,380	54,952	0
2001	Clackamas County	6/30/2014	Contribution	5.4	4.4	(3,617,792)	(2,947,831)	(669,961)	(669,961)	(669,961)	(669,961)	(669,961)	(267,987)	0
2001	Clackamas County	6/30/2013	Contribution	5.6	3.6	46,206	29,704	8,251	8,251	8,251	8,251	4,951	0	0
2002	Curry County	6/30/2014	Proportion	5.4	4.4	9,779	7,968	1,811	1,811	1,811	1,811	1,811	724	0
2002	Curry County	6/30/2014	Contribution	5.4	4.4	(438,873)	(357,600)	(81,273)	(81,273)	(81,273)	(81,273)	(81,273)	(32,508)	0
2002	Curry County	6/30/2013	Contribution	5.6	3.6	(284,464)	(182,870)	(50,797)	(50,797)	(50,797)	(50,797)	(30,479)	0	0
2003	Douglas County	6/30/2014	Proportion	5.4	4.4	(224,433)	(182,871)	(41,562)	(41,562)	(41,562)	(41,562)	(41,562)	(16,623)	0
2003	Douglas County	6/30/2014	Contribution	5.4	4.4	(2,201,267)	(1,793,625)	(407,642)	(407,642)	(407,642)	(407,642)	(407,642)	(163,057)	0
2003	Douglas County	6/30/2013	Contribution	5.6	3.6	(36,325)	(23,351)	(6,487)	(6,487)	(6,487)	(6,487)	(3,890)	0	0
2004	Harney County	6/30/2014	Proportion	5.4	4.4	57,911	47,187	10,724	10,724	10,724	10,724	10,724	4,291	0
2004	Harney County	6/30/2014	Contribution	5.4	4.4	(137,736)	(112,229)	(25,507)	(25,507)	(25,507)	(25,507)	(25,507)	(10,201)	0
2004	Harney County	6/30/2013	Contribution	5.6	3.6	(34,680)	(22,294)	(6,193)	(6,193)	(6,193)	(6,193)	(3,715)	0	0
2005	Jackson County	6/30/2014	Proportion	5.4	4.4	(449,855)	(366,549)	(83,306)	(83,306)	(83,306)	(83,306)	(83,306)	(33,325)	0
2005	Jackson County	6/30/2014	Contribution	5.4	4.4	(1,306,346)	(1,064,430)	(241,916)	(241,916)	(241,916)	(241,916)	(241,916)	(96,766)	0
2005	Jackson County	6/30/2013	Contribution	5.6	3.6	(915,594)	(588,596)	(163,499)	(163,499)	(163,499)	(163,499)	(98,099)	0	0
2006	Jefferson County	6/30/2014	Proportion	5.4	4.4	(76,934)	(62,687)	(14,247)	(14,247)	(14,247)	(14,247)	(14,247)	(5,699)	0
2006	Jefferson County	6/30/2014	Contribution	5.4	4.4	(123,599)	(100,710)	(22,889)	(22,889)	(22,889)	(22,889)	(22,889)	(9,154)	0
2006	Jefferson County	6/30/2013	Contribution	5.6	3.6	(57,507)	(36,969)	(10,269)	(10,269)	(10,269)	(10,269)	(6,162)	0	0
2007	Klamath County	6/30/2014	Proportion	5.4	4.4	6,560	5,345	1,215	1,215	1,215	1,215	1,215	485	0
2007	Klamath County	6/30/2014	Contribution	5.4	4.4	(173,713)	(141,544)	(32,169)	(32,169)	(32,169)	(32,169)	(32,169)	(12,868)	0
2007	Klamath County	6/30/2013	Contribution	5.6	3.6	(110,266)	(70,886)	(19,690)	(19,690)	(19,690)	(19,690)	(11,816)	0	0
2008	Lane County	6/30/2014	Proportion	5.4	4.4	106,908	87,110	19,798	19,798	19,798	19,798	19,798	7,918	0
2008	Lane County	6/30/2014	Contribution	5.4	4.4	(4,162,459)	(3,391,633)	(770,826)	(770,826)	(770,826)	(770,826)	(770,826)	(308,329)	0
2008	Lane County	6/30/2013	Contribution	5.6	3.6	(2,966,711)	(1,907,171)	(529,770)	(529,770)	(529,770)	(529,770)	(317,861)	0	0
2009	Marion County	6/30/2014	Proportion	5.4	4.4	388,336	316,422	71,914	71,914	71,914	71,914	71,914	28,766	0
2009	Marion County	6/30/2014	Contribution	5.4	4.4	(2,673,530)	(2,178,432)	(495,098)	(495,098)	(495,098)	(495,098)	(495,098)	(198,040)	0
2009	Marion County	6/30/2013	Contribution	5.6	3.6	(1,141,387)	(733,749)	(203,819)	(203,819)	(203,819)	(203,819)	(122,292)	0	0
2011	Washington County	6/30/2014	Proportion	5.4	4.4	127,669	104,027	23,642	23,642	23,642	23,642	23,642	9,459	0
2011	Washington County	6/30/2014	Contribution	5.4	4.4	(4,044,072)	(3,295,170)	(748,902)	(748,902)	(748,902)	(748,902)	(748,902)	(299,562)	0
2011	Washington County	6/30/2013	Contribution	5.6	3.6	(1,056,571)	(679,225)	(188,673)	(188,673)	(188,673)	(188,673)	(113,206)	0	0
2012	Grant County	6/30/2014	Proportion	5.4	4.4	73,048	59,521	13,527	13,527	13,527	13,527	13,527	5,413	0
2012	Grant County	6/30/2014	Contribution	5.4	4.4	(77,663)	(63,281)	(14,382)	(14,382)	(14,382)	(14,382)	(14,382)	(5,753)	0
2012	Grant County	6/30/2013	Contribution	5.6	3.6	(31,827)	(20,461)	(5,683)	(5,683)	(5,683)	(5,683)	(3,412)	0	0
2013	Umatilla County	6/30/2014	Proportion	5.4	4.4	(58,396)	(47,582)	(10,814)	(10,814)	(10,814)	(10,814)	(10,814)	(4,326)	0
2013	Umatilla County	6/30/2014	Contribution	5.4	4.4	(418,750)	(341,204)	(77,546)	(77,546)	(77,546)	(77,546)	(77,546)	(31,020)	0
2013	Umatilla County	6/30/2013	Contribution	5.6	3.6	(208,637)	(134,123)	(37,257)	(37,257)	(37,257)	(37,257)	(22,352)	0	0
2014	Linn County	6/30/2014	Proportion	5.4	4.4	1,857	1,513	344	344	344	344	344	137	0
2014	Linn County	6/30/2014	Contribution	5.4	4.4	(1,080,992)	(880,808)	(200,184)	(200,184)	(200,184)	(200,184)	(200,184)	(80,072)	0
2014	Linn County	6/30/2013	Contribution	5.6	3.6	(283,144)	(182,022)	(50,561)	(50,561)	(50,561)	(50,561)	(30,339)	0	0
2015	Yamhill County	6/30/2014	Proportion	5.4	4.4	69,068	56,278	12,790	12,790	12,790	12,790	12,790	5,118	0
2015	Yamhill County	6/30/2014	Contribution	5.4	4.4	(874,007)	(712,154)	(161,853)	(161,853)	(161,853)	(161,853)	(161,853)	(64,742)	0
2015	Yamhill County	6/30/2013	Contribution	5.6	3.6	(509,402)	(327,472)	(90,965)	(90,965)	(90,965)	(90,965)	(54,577)	0	0
2016	Sherman County	6/30/2014	Proportion	5.4	4.4	(21,579)	(17,583)	(3,996)	(3,996)	(3,996)	(3,996)	(3,996)	(1,599)	0
2016	Sherman County	6/30/2014	Contribution	5.4	4.4	(28,257)	(23,024)	(5,233)	(5,233)	(5,233)	(5,233)	(5,233)	(2,092)	0
2016	Sherman County	6/30/2013	Contribution	5.6	3.6	41,459	26,653	7,403	7,403	7,403	7,403	4,444	0	0
2017	Columbia County	6/30/2014	Proportion	5.4	4.4	(204,390)	(166,540)	(37,850)	(37,850)	(37,850)	(37,850)	(37,850)	(15,140)	0
2017	Columbia County	6/30/2014	Contribution	5.4	4.4	(238,534)	(194,361)	(44,173)	(44,173)	(44,173)	(44,173)	(44,173)	(17,669)	0
2017	Columbia County	6/30/2013	Contribution	5.6	3.6	(188,788)	(121,364)	(33,712)	(33,712)	(33,712)	(33,712)	(20,228)	0	0
2018	Coos County	6/30/2014	Proportion	5.4	4.4	(15,359)	(12,515)	(2,844)	(2,844)	(2,844)	(2,844)	(2,844)	(1,139)	0
2018	Coos County	6/30/2014	Contribution	5.4	4.4	(173,822)	(141,633)	(32,189)	(32,189)	(32,189)	(32,189)	(32,189)	(12,877)	0
2018	Coos County	6/30/2013	Contribution	5.6	3.6	121,947	78,395	21,776	21,776	21,776	21,776	13,067	0	0
2020	Wasco County	6/30/2014	Proportion	5.4	4.4	(402,842)	(328,242)	(74,600)	(74,600)	(74,600)	(74,600)	(74,600)	(29,842)	0
2020	Wasco County	6/30/2014	Contribution	5.4	4.4	(255,598)	(208,265)	(47,333)	(47,333)	(47,333)	(47,333)	(47,333)	(18,933)	0
2020	Wasco County	6/30/2013	Contribution	5.6	3.6	(200,231)	(128,719)	(35,756)	(35,756)	(35,756)	(35,756)	(21,451)	0	0
2021	Baker County	6/30/2014	Proportion	5.4	4.4	4,407	3,591	816	816	816	816	816	327	0
2021	Baker County	6/30/2014	Contribution	5.4	4.4	(222,514)	(181,308)	(41,206)	(41,206)	(41,206)	(41,206)	(41,206)	(16,484)	0
2021	Baker County	6/30/2013	Contribution	5.6	3.6	(67,666)	(43,500)	(12,083)	(12,083)	(12,083)	(12,083)	(7,251)	0	0
2022	Gilliam County	6/30/2014	Proportion	5.4	4.4	27,563	22,459	5,104	5,104	5,104	5,104	5,104	2,043	0
2022	Gilliam County	6/30/2014	Contribution	5.4	4.4	(73,066)	(59,535)	(13,531)	(13,531)	(13,531)	(13,531)	(13,531)	(5,411)	0
2022	Gilliam County	6/30/2013	Contribution	5.6	3.6	(37,061)	(23,825)	(6,618)	(6,618)	(6,618)	(6,618)	(3,971)	0	0
2023	Morrow County Rural School District Board	6/30/2014	Proportion	5.4	4.4	4	3	1	1	1	1	1	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2023	Morrow County Rural School District Board	6/30/2014	Contribution	5.4	4.4	(129)	(105)	(24)	(24)	(24)	(24)	(24)	(9)	0
2023	Morrow County Rural School District Board	6/30/2013	Contribution	5.6	3.6	(104)	(66)	(19)	(19)	(19)	(19)	(9)	0	0
2027	Deschutes County	6/30/2014	Proportion	5.4	4.4	638,748	520,461	118,287	118,287	118,287	118,287	118,287	47,313	0
2027	Deschutes County	6/30/2014	Contribution	5.4	4.4	(2,222,530)	(1,810,950)	(411,580)	(411,580)	(411,580)	(411,580)	(411,580)	(164,630)	0
2027	Deschutes County	6/30/2013	Contribution	5.6	3.6	(879,536)	(565,416)	(157,060)	(157,060)	(157,060)	(157,060)	(94,236)	0	0
2028	Union County	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2014	Proportion	5.4	4.4	113,135	92,184	20,951	20,951	20,951	20,951	20,951	8,380	0
2035	Hood River County	6/30/2014	Contribution	5.4	4.4	(182,730)	(148,891)	(33,839)	(33,839)	(33,839)	(33,839)	(33,839)	(13,535)	0
2035	Hood River County	6/30/2013	Contribution	5.6	3.6	(50,999)	(32,785)	(9,107)	(9,107)	(9,107)	(9,107)	(5,464)	0	0
2036	Clatsop County	6/30/2014	Proportion	5.4	4.4	(94,236)	(76,785)	(17,451)	(17,451)	(17,451)	(17,451)	(17,451)	(6,981)	0
2036	Clatsop County	6/30/2014	Contribution	5.4	4.4	(481,031)	(391,951)	(89,080)	(89,080)	(89,080)	(89,080)	(89,080)	(35,631)	0
2036	Clatsop County	6/30/2013	Contribution	5.6	3.6	(278,270)	(178,888)	(49,691)	(49,691)	(49,691)	(49,691)	(29,815)	0	0
2037	Polk County	6/30/2014	Proportion	5.4	4.4	(197,289)	(160,754)	(36,535)	(36,535)	(36,535)	(36,535)	(36,535)	(14,614)	0
2037	Polk County	6/30/2014	Contribution	5.4	4.4	(840,979)	(685,242)	(155,737)	(155,737)	(155,737)	(155,737)	(155,737)	(62,294)	0
2037	Polk County	6/30/2013	Contribution	5.6	3.6	(458,812)	(294,950)	(81,931)	(81,931)	(81,931)	(81,931)	(49,157)	0	0
2038	Multnomah County	6/30/2014	Proportion	5.4	4.4	3,629,587	2,957,441	672,146	672,146	672,146	672,146	672,146	268,857	0
2038	Multnomah County	6/30/2014	Contribution	5.4	4.4	(10,035,753)	(8,177,280)	(1,858,473)	(1,858,473)	(1,858,473)	(1,858,473)	(1,858,473)	(743,388)	0
2038	Multnomah County	6/30/2013	Contribution	5.6	3.6	(3,124,086)	(2,008,342)	(557,872)	(557,872)	(557,872)	(557,872)	(334,726)	0	0
2039	Malheur County	6/30/2014	Proportion	5.4	4.4	(167,328)	(136,341)	(30,987)	(30,987)	(30,987)	(30,987)	(30,987)	(12,393)	0
2039	Malheur County	6/30/2014	Contribution	5.4	4.4	(33,215)	(27,064)	(6,151)	(6,151)	(6,151)	(6,151)	(6,151)	(2,460)	0
2039	Malheur County	6/30/2013	Contribution	5.6	3.6	17,076	10,978	3,049	3,049	3,049	3,049	1,831	0	0
2040	Benton County	6/30/2014	Proportion	5.4	4.4	160,326	130,636	29,690	29,690	29,690	29,690	29,690	11,876	0
2040	Benton County	6/30/2014	Contribution	5.4	4.4	(792,373)	(645,637)	(146,736)	(146,736)	(146,736)	(146,736)	(146,736)	(58,693)	0
2040	Benton County	6/30/2013	Contribution	5.6	3.6	(303,023)	(194,801)	(54,111)	(54,111)	(54,111)	(54,111)	(32,468)	0	0
2042	Josephine County	6/30/2014	Proportion	5.4	4.4	(474,599)	(386,710)	(87,889)	(87,889)	(87,889)	(87,889)	(87,889)	(35,154)	0
2042	Josephine County	6/30/2014	Contribution	5.4	4.4	(36,783)	(29,971)	(6,812)	(6,812)	(6,812)	(6,812)	(6,812)	(2,723)	0
2042	Josephine County	6/30/2013	Contribution	5.6	3.6	(317,212)	(203,922)	(56,645)	(56,645)	(56,645)	(56,645)	(33,987)	0	0
2043	Lincoln County	6/30/2014	Proportion	5.4	4.4	241,709	196,948	44,761	44,761	44,761	44,761	44,761	17,904	0
2043	Lincoln County	6/30/2014	Contribution	5.4	4.4	(214,140)	(174,484)	(39,656)	(39,656)	(39,656)	(39,656)	(39,656)	(15,860)	0
2043	Lincoln County	6/30/2013	Contribution	5.6	3.6	31,167	20,035	5,566	5,566	5,566	5,566	3,337	0	0
2044	Crook County	6/30/2014	Proportion	5.4	4.4	(1,568)	(1,278)	(290)	(290)	(290)	(290)	(290)	(118)	0
2044	Crook County	6/30/2014	Contribution	5.4	4.4	(31,280)	(25,487)	(5,793)	(5,793)	(5,793)	(5,793)	(5,793)	(2,315)	0
2044	Crook County	6/30/2013	Contribution	5.6	3.6	(17,500)	(11,250)	(3,125)	(3,125)	(3,125)	(3,125)	(1,875)	0	0
2050	Wallowa County	6/30/2014	Proportion	5.4	4.4	22,363	18,222	4,141	4,141	4,141	4,141	4,141	1,658	0
2050	Wallowa County	6/30/2014	Contribution	5.4	4.4	5,669	4,619	1,050	1,050	1,050	1,050	1,050	419	0
2050	Wallowa County	6/30/2013	Contribution	5.6	3.6	17,174	11,040	3,067	3,067	3,067	3,067	1,839	0	0
2052	Tillamook County	6/30/2014	Proportion	5.4	4.4	(11)	(9)	(2)	(2)	(2)	(2)	(2)	(1)	0
2052	Tillamook County	6/30/2014	Contribution	5.4	4.4	(1,418)	(1,155)	(263)	(263)	(263)	(263)	(263)	(103)	0
2052	Tillamook County	6/30/2013	Contribution	5.6	3.6	(1,171)	(753)	(209)	(209)	(209)	(209)	(126)	0	0
2099	State Judiciary	6/30/2014	Proportion	5.4	4.4	(746,373)	(608,156)	(138,217)	(138,217)	(138,217)	(138,217)	(138,217)	(55,288)	0
2099	State Judiciary	6/30/2014	Contribution	5.4	4.4	863,354	703,474	159,880	159,880	159,880	159,880	159,880	63,954	0
2099	State Judiciary	6/30/2013	Contribution	5.6	3.6	2,122,242	1,364,298	378,972	378,972	378,972	378,972	227,382	0	0
2100	City of Roseburg	6/30/2014	Proportion	5.4	4.4	1,169	953	216	216	216	216	216	89	0
2100	City of Roseburg	6/30/2014	Contribution	5.4	4.4	(346,966)	(282,713)	(64,253)	(64,253)	(64,253)	(64,253)	(64,253)	(25,701)	0
2100	City of Roseburg	6/30/2013	Contribution	5.6	3.6	4,850,397	3,118,113	866,142	866,142	866,142	866,142	519,687	0	0
2101	City of Salem	6/30/2014	Proportion	5.4	4.4	(405,814)	(330,663)	(75,151)	(75,151)	(75,151)	(75,151)	(75,151)	(30,059)	0
2101	City of Salem	6/30/2014	Contribution	5.4	4.4	(1,476,715)	(1,203,249)	(273,466)	(273,466)	(273,466)	(273,466)	(273,466)	(109,385)	0
2101	City of Salem	6/30/2013	Contribution	5.6	3.6	263,107	169,141	46,983	46,983	46,983	46,983	28,192	0	0
2102	City of Medford	6/30/2014	Proportion	5.4	4.4	289,575	235,950	53,625	53,625	53,625	53,625	53,625	21,450	0
2102	City of Medford	6/30/2014	Contribution	5.4	4.4	(938,627)	(764,807)	(173,820)	(173,820)	(173,820)	(173,820)	(173,820)	(69,527)	0
2102	City of Medford	6/30/2013	Contribution	5.6	3.6	(193,157)	(124,173)	(34,492)	(34,492)	(34,492)	(34,492)	(20,697)	0	0
2103	City of Albany	6/30/2014	Proportion	5.4	4.4	317,578	258,767	58,811	58,811	58,811	58,811	58,811	23,523	0
2103	City of Albany	6/30/2014	Contribution	5.4	4.4	(852,555)	(694,674)	(157,881)	(157,881)	(157,881)	(157,881)	(157,881)	(63,150)	0
2103	City of Albany	6/30/2013	Contribution	5.6	3.6	(37,438)	(24,068)	(6,685)	(6,685)	(6,685)	(6,685)	(4,013)	0	0
2104	City of Ashland	6/30/2014	Proportion	5.4	4.4	360,589	293,813	66,776	66,776	66,776	66,776	66,776	26,709	0
2104	City of Ashland	6/30/2014	Contribution	5.4	4.4	(399,252)	(325,316)	(73,936)	(73,936)	(73,936)	(73,936)	(73,936)	(29,572)	0
2104	City of Ashland	6/30/2013	Contribution	5.6	3.6	(20,419)	(13,127)	(3,646)	(3,646)	(3,646)	(3,646)	(2,189)	0	0
2105	City of Astoria	6/30/2014	Proportion	5.4	4.4	44,245	36,051	8,194	8,194	8,194	8,194	8,194	3,275	0
2105	City of Astoria	6/30/2014	Contribution	5.4	4.4	(77,150)	(62,863)	(14,287)	(14,287)	(14,287)	(14,287)	(14,287)	(5,715)	0
2105	City of Astoria	6/30/2013	Contribution	5.6	3.6	51,058	32,822	9,118	9,118	9,118	9,118	5,468	0	0
2106	City of Beaverton	6/30/2014	Proportion	5.4	4.4	802,780	654,117	148,663	148,663	148,663	148,663	148,663	59,465	0
2106	City of Beaverton	6/30/2014	Contribution	5.4	4.4	(2,592,762)	(2,112,621)	(480,141)	(480,141)	(480,141)	(480,141)	(480,141)	(192,057)	0
2106	City of Beaverton	6/30/2013	Contribution	5.6	3.6	(1,158,934)	(745,030)	(206,952)	(206,952)	(206,952)	(206,952)	(124,174)	0	0
2107	City of Bend	6/30/2014	Proportion	5.4	4.4	(135)	(110)	(25)	(25)	(25)	(25)	(25)	(10)	0
2107	City of Bend	6/30/2014	Contribution	5.4	4.4	(409,763)	(333,881)	(75,882)	(75,882)	(75,882)	(75,882)	(75,882)	(30,353)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2107	City of Bend	6/30/2013	Contribution	5.6	3.6	31,009	19,935	5,537	5,537	5,537	5,537	3,324	0	0
2109	City of Canby	6/30/2014	Proportion	5.4	4.4	95,898	78,139	17,759	17,759	17,759	17,759	17,759	7,103	0
2109	City of Canby	6/30/2014	Contribution	5.4	4.4	(375,450)	(305,922)	(69,528)	(69,528)	(69,528)	(69,528)	(69,528)	(27,810)	0
2109	City of Canby	6/30/2013	Contribution	5.6	3.6	(90,627)	(58,261)	(16,183)	(16,183)	(16,183)	(16,183)	(9,712)	0	0
2110	City of Coquille	6/30/2014	Proportion	5.4	4.4	59,252	48,279	10,973	10,973	10,973	10,973	10,973	4,387	0
2110	City of Coquille	6/30/2014	Contribution	5.4	4.4	(48,008)	(39,118)	(8,890)	(8,890)	(8,890)	(8,890)	(8,890)	(3,558)	0
2110	City of Coquille	6/30/2013	Contribution	5.6	3.6	36,057	23,179	6,439	6,439	6,439	6,439	3,862	0	0
2111	City of Eugene	6/30/2014	Proportion	5.4	4.4	(677,884)	(552,350)	(125,534)	(125,534)	(125,534)	(125,534)	(125,534)	(50,214)	0
2111	City of Eugene	6/30/2014	Contribution	5.4	4.4	(3,152,038)	(2,568,327)	(583,711)	(583,711)	(583,711)	(583,711)	(583,711)	(233,483)	0
2111	City of Eugene	6/30/2013	Contribution	5.6	3.6	(1,249,573)	(803,297)	(223,138)	(223,138)	(223,138)	(223,138)	(133,883)	0	0
2112	City Of Forest Grove	6/30/2014	Proportion	5.4	4.4	30	24	6	6	6	6	6	0	0
2112	City Of Forest Grove	6/30/2014	Contribution	5.4	4.4	(1,125)	(917)	(208)	(208)	(208)	(208)	(208)	(85)	0
2112	City Of Forest Grove	6/30/2013	Contribution	5.6	3.6	(912)	(586)	(163)	(163)	(163)	(163)	(97)	0	0
2113	City of Grants Pass	6/30/2014	Proportion	5.4	4.4	(101,426)	(82,643)	(18,783)	(18,783)	(18,783)	(18,783)	(18,783)	(7,511)	0
2113	City of Grants Pass	6/30/2014	Contribution	5.4	4.4	(354,370)	(288,746)	(65,624)	(65,624)	(65,624)	(65,624)	(65,624)	(26,250)	0
2113	City of Grants Pass	6/30/2013	Contribution	5.6	3.6	(40,647)	(26,131)	(7,258)	(7,258)	(7,258)	(7,258)	(4,357)	0	0
2114	City of Gresham	6/30/2014	Proportion	5.4	4.4	1,294,051	1,054,412	239,639	239,639	239,639	239,639	239,639	95,856	0
2114	City of Gresham	6/30/2014	Contribution	5.4	4.4	(3,059,944)	(2,493,288)	(566,656)	(566,656)	(566,656)	(566,656)	(566,656)	(226,664)	0
2114	City of Gresham	6/30/2013	Contribution	5.6	3.6	(1,546,061)	(993,897)	(276,082)	(276,082)	(276,082)	(276,082)	(165,651)	0	0
2115	City of Hillsboro	6/30/2014	Proportion	5.4	4.4	(279,270)	(227,553)	(51,717)	(51,717)	(51,717)	(51,717)	(51,717)	(20,685)	0
2115	City of Hillsboro	6/30/2014	Contribution	5.4	4.4	(1,223,125)	(996,620)	(226,505)	(226,505)	(226,505)	(226,505)	(226,505)	(90,600)	0
2115	City of Hillsboro	6/30/2013	Contribution	5.6	3.6	(324,823)	(208,815)	(58,004)	(58,004)	(58,004)	(58,004)	(34,803)	0	0
2117	City of McMinnville	6/30/2014	Proportion	5.4	4.4	141,049	114,929	26,120	26,120	26,120	26,120	26,120	10,449	0
2117	City of McMinnville	6/30/2014	Contribution	5.4	4.4	(342,791)	(279,311)	(63,480)	(63,480)	(63,480)	(63,480)	(63,480)	(25,391)	0
2117	City of McMinnville	6/30/2013	Contribution	5.6	3.6	388,088	249,486	69,301	69,301	69,301	69,301	41,583	0	0
2118	City of Ontario	6/30/2014	Proportion	5.4	4.4	(51,295)	(41,796)	(9,499)	(9,499)	(9,499)	(9,499)	(9,499)	(3,800)	0
2118	City of Ontario	6/30/2014	Contribution	5.4	4.4	(458,890)	(373,910)	(84,980)	(84,980)	(84,980)	(84,980)	(84,980)	(33,990)	0
2118	City of Ontario	6/30/2013	Contribution	5.6	3.6	(119,863)	(77,055)	(21,404)	(21,404)	(21,404)	(21,404)	(12,843)	0	0
2119	City of Oregon City	6/30/2014	Proportion	5.4	4.4	207,992	169,475	38,517	38,517	38,517	38,517	38,517	15,407	0
2119	City of Oregon City	6/30/2014	Contribution	5.4	4.4	(319,677)	(260,478)	(59,199)	(59,199)	(59,199)	(59,199)	(59,199)	(23,682)	0
2119	City of Oregon City	6/30/2013	Contribution	5.6	3.6	(25,628)	(16,476)	(4,576)	(4,576)	(4,576)	(4,576)	(2,748)	0	0
2120	City of Lake Oswego	6/30/2014	Proportion	5.4	4.4	(124,644)	(101,562)	(23,082)	(23,082)	(23,082)	(23,082)	(23,082)	(9,234)	0
2120	City of Lake Oswego	6/30/2014	Contribution	5.4	4.4	(765,898)	(624,065)	(141,833)	(141,833)	(141,833)	(141,833)	(141,833)	(56,733)	0
2120	City of Lake Oswego	6/30/2013	Contribution	5.6	3.6	(331,922)	(213,378)	(59,272)	(59,272)	(59,272)	(59,272)	(35,562)	0	0
2121	City of Portland	6/30/2014	Proportion	5.4	4.4	3,185,984	2,595,987	589,997	589,997	589,997	589,997	589,997	235,999	0
2121	City of Portland	6/30/2014	Contribution	5.4	4.4	(15,056,453)	(12,268,221)	(2,788,232)	(2,788,232)	(2,788,232)	(2,788,232)	(2,788,232)	(1,115,293)	0
2121	City of Portland	6/30/2013	Contribution	5.6	3.6	(6,949,034)	(4,467,236)	(1,240,899)	(1,240,899)	(1,240,899)	(1,240,899)	(744,539)	0	0
2122	City of Redmond	6/30/2014	Proportion	5.4	4.4	121,810	99,253	22,557	22,557	22,557	22,557	22,557	9,025	0
2122	City of Redmond	6/30/2014	Contribution	5.4	4.4	(213,420)	(173,898)	(39,522)	(39,522)	(39,522)	(39,522)	(39,522)	(15,810)	0
2122	City of Redmond	6/30/2013	Contribution	5.6	3.6	(24,246)	(15,586)	(4,330)	(4,330)	(4,330)	(4,330)	(2,596)	0	0
2123	City of St Helens	6/30/2014	Proportion	5.4	4.4	(35,662)	(29,058)	(6,604)	(6,604)	(6,604)	(6,604)	(6,604)	(2,642)	0
2123	City of St Helens	6/30/2014	Contribution	5.4	4.4	(68,981)	(56,207)	(12,774)	(12,774)	(12,774)	(12,774)	(12,774)	(5,111)	0
2123	City of St Helens	6/30/2013	Contribution	5.6	3.6	47,939	30,817	8,561	8,561	8,561	8,561	5,134	0	0
2125	City of Vernonia	6/30/2014	Proportion	5.4	4.4	(31,163)	(25,392)	(5,771)	(5,771)	(5,771)	(5,771)	(5,771)	(2,308)	0
2125	City of Vernonia	6/30/2014	Contribution	5.4	4.4	(29,681)	(24,185)	(5,496)	(5,496)	(5,496)	(5,496)	(5,496)	(2,201)	0
2125	City of Vernonia	6/30/2013	Contribution	5.6	3.6	(33,091)	(21,273)	(5,909)	(5,909)	(5,909)	(5,909)	(3,546)	0	0
2126	City of West Linn	6/30/2014	Proportion	5.4	4.4	(352,428)	(287,164)	(65,264)	(65,264)	(65,264)	(65,264)	(65,264)	(26,108)	0
2126	City of West Linn	6/30/2014	Contribution	5.4	4.4	(288,609)	(235,163)	(53,446)	(53,446)	(53,446)	(53,446)	(53,446)	(21,379)	0
2126	City of West Linn	6/30/2013	Contribution	5.6	3.6	(290,139)	(186,517)	(51,811)	(51,811)	(51,811)	(51,811)	(31,084)	0	0
2127	City of Cottage Grove	6/30/2014	Proportion	5.4	4.4	82,911	67,557	15,354	15,354	15,354	15,354	15,354	6,141	0
2127	City of Cottage Grove	6/30/2014	Contribution	5.4	4.4	(125,641)	(102,374)	(23,267)	(23,267)	(23,267)	(23,267)	(23,267)	(9,306)	0
2127	City of Cottage Grove	6/30/2013	Contribution	5.6	3.6	31,764	20,420	5,672	5,672	5,672	5,672	3,404	0	0
2128	City of Tillamook	6/30/2014	Proportion	5.4	4.4	82,413	67,151	15,262	15,262	15,262	15,262	15,262	6,103	0
2128	City of Tillamook	6/30/2014	Contribution	5.4	4.4	(127,735)	(104,080)	(23,655)	(23,655)	(23,655)	(23,655)	(23,655)	(9,460)	0
2128	City of Tillamook	6/30/2013	Contribution	5.6	3.6	(23,563)	(15,147)	(4,208)	(4,208)	(4,208)	(4,208)	(2,523)	0	0
2129	City of Sweet Home	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2014	Contribution	5.4	4.4	21,207	17,280	3,927	3,927	3,927	3,927	3,927	1,572	0
2129	City of Sweet Home	6/30/2013	Contribution	5.6	3.6	19,704	12,666	3,519	3,519	3,519	3,519	2,109	0	0
2131	City of Drain	6/30/2014	Proportion	5.4	4.4	21,194	17,269	3,925	3,925	3,925	3,925	3,925	1,569	0
2131	City of Drain	6/30/2014	Contribution	5.4	4.4	(19,008)	(15,488)	(3,520)	(3,520)	(3,520)	(3,520)	(3,520)	(1,408)	0
2131	City of Drain	6/30/2013	Contribution	5.6	3.6	(584)	(376)	(104)	(104)	(104)	(104)	(64)	0	0
2132	Eugene Water & Electric Board	6/30/2014	Proportion	5.4	4.4	(1,451,499)	(1,182,703)	(268,796)	(268,796)	(268,796)	(268,796)	(268,796)	(107,519)	0
2132	Eugene Water & Electric Board	6/30/2014	Contribution	5.4	4.4	802,727	654,074	148,653	148,653	148,653	148,653	148,653	59,462	0
2132	Eugene Water & Electric Board	6/30/2013	Contribution	5.6	3.6	1,592,093	1,023,489	284,302	284,302	284,302	284,302	170,583	0	0
2138	City of Hood River	6/30/2014	Proportion	5.4	4.4	(101,394)	(82,617)	(18,777)	(18,777)	(18,777)	(18,777)	(18,777)	(7,509)	0
2138	City of Hood River	6/30/2014	Contribution	5.4	4.4	(44,202)	(36,016)	(8,186)	(8,186)	(8,186)	(8,186)	(8,186)	(3,272)	0
2138	City of Hood River	6/30/2013	Contribution	5.6	3.6	(17,568)	(11,294)	(3,137)	(3,137)	(3,137)	(3,137)	(1,883)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2139	City of Reedsport	6/30/2014	Proportion	5.4	4.4	51,242	41,753	9,489	9,489	9,489	9,489	9,489	3,797	0
2139	City of Reedsport	6/30/2014	Contribution	5.4	4.4	(54,648)	(44,528)	(10,120)	(10,120)	(10,120)	(10,120)	(10,120)	(4,048)	0
2139	City of Reedsport	6/30/2013	Contribution	5.6	3.6	(18,023)	(11,587)	(3,218)	(3,218)	(3,218)	(3,218)	(1,933)	0	0
2140	City of Lebanon	6/30/2014	Proportion	5.4	4.4	78,923	64,308	14,615	14,615	14,615	14,615	14,615	5,848	0
2140	City of Lebanon	6/30/2014	Contribution	5.4	4.4	(300,048)	(244,484)	(55,564)	(55,564)	(55,564)	(55,564)	(55,564)	(22,228)	0
2140	City of Lebanon	6/30/2013	Contribution	5.6	3.6	(42,596)	(27,384)	(7,606)	(7,606)	(7,606)	(7,606)	(4,566)	0	0
2142	City of Sherwood	6/30/2014	Proportion	5.4	4.4	161,216	131,361	29,855	29,855	29,855	29,855	29,855	11,941	0
2142	City of Sherwood	6/30/2014	Contribution	5.4	4.4	(250,811)	(204,365)	(46,446)	(46,446)	(46,446)	(46,446)	(46,446)	(18,581)	0
2142	City of Sherwood	6/30/2013	Contribution	5.6	3.6	16,499	10,607	2,946	2,946	2,946	2,946	1,769	0	0
2143	City of Oakland	6/30/2014	Proportion	5.4	4.4	(10,445)	(8,511)	(1,934)	(1,934)	(1,934)	(1,934)	(1,934)	(775)	0
2143	City of Oakland	6/30/2014	Contribution	5.4	4.4	4,385	3,573	812	812	812	812	812	325	0
2143	City of Oakland	6/30/2013	Contribution	5.6	3.6	(259)	(167)	(46)	(46)	(46)	(46)	(29)	0	0
2145	City of Vale	6/30/2014	Proportion	5.4	4.4	(2,756)	(2,246)	(510)	(510)	(510)	(510)	(510)	(206)	0
2145	City of Vale	6/30/2014	Contribution	5.4	4.4	68,436	55,763	12,673	12,673	12,673	12,673	12,673	5,071	0
2145	City of Vale	6/30/2013	Contribution	5.6	3.6	(44,555)	(28,643)	(7,956)	(7,956)	(7,956)	(7,956)	(4,775)	0	0
2146	City of Prineville	6/30/2014	Proportion	5.4	4.4	16,891	13,763	3,128	3,128	3,128	3,128	3,128	1,251	0
2146	City of Prineville	6/30/2014	Contribution	5.4	4.4	(257,734)	(210,005)	(47,729)	(47,729)	(47,729)	(47,729)	(47,729)	(19,089)	0
2146	City of Prineville	6/30/2013	Contribution	5.6	3.6	2,694,424	1,732,130	481,147	481,147	481,147	481,147	288,689	0	0
2147	City of Wheeler	6/30/2014	Proportion	5.4	4.4	1,967	1,603	364	364	364	364	364	147	0
2147	City of Wheeler	6/30/2014	Contribution	5.4	4.4	(9,635)	(7,851)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(715)	0
2147	City of Wheeler	6/30/2013	Contribution	5.6	3.6	(8,285)	(5,327)	(1,479)	(1,479)	(1,479)	(1,479)	(890)	0	0
2148	City of Klamath Falls	6/30/2014	Proportion	5.4	4.4	279,129	227,438	51,691	51,691	51,691	51,691	51,691	20,674	0
2148	City of Klamath Falls	6/30/2014	Contribution	5.4	4.4	(371,466)	(302,676)	(68,790)	(68,790)	(68,790)	(68,790)	(68,790)	(27,516)	0
2148	City of Klamath Falls	6/30/2013	Contribution	5.6	3.6	(81,901)	(52,651)	(14,625)	(14,625)	(14,625)	(14,625)	(8,776)	0	0
2149	City of Canyonville	6/30/2014	Proportion	5.4	4.4	(30,082)	(24,511)	(5,571)	(5,571)	(5,571)	(5,571)	(5,571)	(2,227)	0
2149	City of Canyonville	6/30/2014	Contribution	5.4	4.4	(22,946)	(18,697)	(4,249)	(4,249)	(4,249)	(4,249)	(4,249)	(1,701)	0
2149	City of Canyonville	6/30/2013	Contribution	5.6	3.6	(26,719)	(17,177)	(4,771)	(4,771)	(4,771)	(4,771)	(2,864)	0	0
2150	City of Bandon	6/30/2014	Proportion	5.4	4.4	(3,802)	(3,098)	(704)	(704)	(704)	(704)	(704)	(282)	0
2150	City of Bandon	6/30/2014	Contribution	5.4	4.4	(94,955)	(77,371)	(17,584)	(17,584)	(17,584)	(17,584)	(17,584)	(7,035)	0
2150	City of Bandon	6/30/2013	Contribution	5.6	3.6	(31,802)	(20,444)	(5,679)	(5,679)	(5,679)	(5,679)	(3,407)	0	0
2152	City of Coos Bay	6/30/2014	Proportion	5.4	4.4	304,930	248,461	56,469	56,469	56,469	56,469	56,469	22,585	0
2152	City of Coos Bay	6/30/2014	Contribution	5.4	4.4	(527,868)	(430,115)	(97,753)	(97,753)	(97,753)	(97,753)	(97,753)	(39,103)	0
2152	City of Coos Bay	6/30/2013	Contribution	5.6	3.6	(233,559)	(150,145)	(41,707)	(41,707)	(41,707)	(41,707)	(25,024)	0	0
2154	City of Pendleton	6/30/2014	Proportion	5.4	4.4	(21,790)	(17,755)	(4,035)	(4,035)	(4,035)	(4,035)	(4,035)	(1,615)	0
2154	City of Pendleton	6/30/2014	Contribution	5.4	4.4	(261,229)	(212,853)	(48,376)	(48,376)	(48,376)	(48,376)	(48,376)	(19,349)	0
2154	City of Pendleton	6/30/2013	Contribution	5.6	3.6	(124,064)	(79,756)	(22,154)	(22,154)	(22,154)	(22,154)	(13,294)	0	0
2155	City of Corvallis	6/30/2014	Proportion	5.4	4.4	(88,529)	(72,135)	(16,394)	(16,394)	(16,394)	(16,394)	(16,394)	(6,559)	0
2155	City of Corvallis	6/30/2014	Contribution	5.4	4.4	(1,079,432)	(879,537)	(199,895)	(199,895)	(199,895)	(199,895)	(199,895)	(79,957)	0
2155	City of Corvallis	6/30/2013	Contribution	5.6	3.6	(513,512)	(330,114)	(91,699)	(91,699)	(91,699)	(91,699)	(55,017)	0	0
2157	City of Monmouth	6/30/2014	Proportion	5.4	4.4	73,848	60,172	13,676	13,676	13,676	13,676	13,676	5,468	0
2157	City of Monmouth	6/30/2014	Contribution	5.4	4.4	(143,308)	(116,769)	(26,539)	(26,539)	(26,539)	(26,539)	(26,539)	(10,613)	0
2157	City of Monmouth	6/30/2013	Contribution	5.6	3.6	(53,837)	(34,609)	(9,614)	(9,614)	(9,614)	(9,614)	(5,767)	0	0
2158	City of Milton-Freewater	6/30/2014	Proportion	5.4	4.4	(75,312)	(61,365)	(13,947)	(13,947)	(13,947)	(13,947)	(13,947)	(5,577)	0
2158	City of Milton-Freewater	6/30/2014	Contribution	5.4	4.4	(114,098)	(92,969)	(21,129)	(21,129)	(21,129)	(21,129)	(21,129)	(8,453)	0
2158	City of Milton-Freewater	6/30/2013	Contribution	5.6	3.6	(15,271)	(9,817)	(2,727)	(2,727)	(2,727)	(2,727)	(1,636)	0	0
2159	City of Baker City	6/30/2014	Proportion	5.4	4.4	(45,640)	(37,188)	(8,452)	(8,452)	(8,452)	(8,452)	(8,452)	(3,380)	0
2159	City of Baker City	6/30/2014	Contribution	5.4	4.4	(135,741)	(110,604)	(25,137)	(25,137)	(25,137)	(25,137)	(25,137)	(10,056)	0
2159	City of Baker City	6/30/2013	Contribution	5.6	3.6	(37,032)	(23,806)	(6,613)	(6,613)	(6,613)	(6,613)	(3,967)	0	0
2160	City of Hermiston	6/30/2014	Proportion	5.4	4.4	177,064	144,274	32,790	32,790	32,790	32,790	32,790	13,114	0
2160	City of Hermiston	6/30/2014	Contribution	5.4	4.4	(195,470)	(159,272)	(36,198)	(36,198)	(36,198)	(36,198)	(36,198)	(14,480)	0
2160	City of Hermiston	6/30/2013	Contribution	5.6	3.6	67,750	43,554	12,098	12,098	12,098	12,098	7,260	0	0
2161	City of Pilot Rock	6/30/2014	Proportion	5.4	4.4	(11,212)	(9,136)	(2,076)	(2,076)	(2,076)	(2,076)	(2,076)	(832)	0
2161	City of Pilot Rock	6/30/2014	Contribution	5.4	4.4	(11,991)	(9,770)	(2,221)	(2,221)	(2,221)	(2,221)	(2,221)	(886)	0
2161	City of Pilot Rock	6/30/2013	Contribution	5.6	3.6	1,155	743	206	206	206	206	125	0	0
2162	City of Clatskanie	6/30/2014	Proportion	5.4	4.4	82,681	67,370	15,311	15,311	15,311	15,311	15,311	6,126	0
2162	City of Clatskanie	6/30/2014	Contribution	5.4	4.4	(100,024)	(81,501)	(18,523)	(18,523)	(18,523)	(18,523)	(18,523)	(7,409)	0
2162	City of Clatskanie	6/30/2013	Contribution	5.6	3.6	(39,697)	(25,519)	(7,089)	(7,089)	(7,089)	(7,089)	(4,252)	0	0
2163	City of Milwaukie	6/30/2014	Proportion	5.4	4.4	(148,342)	(120,871)	(27,471)	(27,471)	(27,471)	(27,471)	(27,471)	(10,987)	0
2163	City of Milwaukie	6/30/2014	Contribution	5.4	4.4	(216,597)	(176,486)	(40,111)	(40,111)	(40,111)	(40,111)	(40,111)	(16,042)	0
2163	City of Milwaukie	6/30/2013	Contribution	5.6	3.6	(158,511)	(101,899)	(28,306)	(28,306)	(28,306)	(28,306)	(16,981)	0	0
2165	City of Cornelius	6/30/2014	Proportion	5.4	4.4	29,543	24,072	5,471	5,471	5,471	5,471	5,471	2,188	0
2165	City of Cornelius	6/30/2014	Contribution	5.4	4.4	(159,440)	(129,914)	(29,526)	(29,526)	(29,526)	(29,526)	(29,526)	(11,810)	0
2165	City of Cornelius	6/30/2013	Contribution	5.6	3.6	(28,287)	(18,185)	(5,051)	(5,051)	(5,051)	(5,051)	(3,032)	0	0
2166	City of Nyssa	6/30/2014	Proportion	5.4	4.4	25,838	21,053	4,785	4,785	4,785	4,785	4,785	1,913	0
2166	City of Nyssa	6/30/2014	Contribution	5.4	4.4	(33,269)	(27,108)	(6,161)	(6,161)	(6,161)	(6,161)	(6,161)	(2,464)	0
2166	City of Nyssa	6/30/2013	Contribution	5.6	3.6	(407)	(261)	(73)	(73)	(73)	(73)	(42)	0	0
2167	City of Athena	6/30/2014	Proportion	5.4	4.4	(1,185)	(966)	(219)	(219)	(219)	(219)	(219)	(90)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2167	City of Athena	6/30/2014	Contribution	5.4	4.4	(358)	(292)	(66)	(66)	(66)	(66)	(66)	(28)	0
2167	City of Athena	6/30/2013	Contribution	5.6	3.6	4,633	2,979	827	827	827	827	498	0	0
2168	City of Oakridge	6/30/2014	Proportion	5.4	4.4	17,168	13,989	3,179	3,179	3,179	3,179	3,179	1,273	0
2168	City of Oakridge	6/30/2014	Contribution	5.4	4.4	(6,167)	(5,025)	(1,142)	(1,142)	(1,142)	(1,142)	(1,142)	(457)	0
2168	City of Oakridge	6/30/2013	Contribution	5.6	3.6	34,270	22,030	6,120	6,120	6,120	6,120	3,670	0	0
2170	City of Madras	6/30/2014	Proportion	5.4	4.4	10,272	8,370	1,902	1,902	1,902	1,902	1,902	762	0
2170	City of Madras	6/30/2014	Contribution	5.4	4.4	(112,407)	(91,591)	(20,816)	(20,816)	(20,816)	(20,816)	(20,816)	(8,327)	0
2170	City of Madras	6/30/2013	Contribution	5.6	3.6	(33,206)	(21,346)	(5,930)	(5,930)	(5,930)	(5,930)	(3,556)	0	0
2172	City of Sandy	6/30/2014	Proportion	5.4	4.4	32,370	26,376	5,994	5,994	5,994	5,994	5,994	2,400	0
2172	City of Sandy	6/30/2014	Contribution	5.4	4.4	(115,591)	(94,185)	(21,406)	(21,406)	(21,406)	(21,406)	(21,406)	(8,561)	0
2172	City of Sandy	6/30/2013	Contribution	5.6	3.6	(48,405)	(31,117)	(8,644)	(8,644)	(8,644)	(8,644)	(5,185)	0	0
2174	City of Mt Angel	6/30/2014	Proportion	5.4	4.4	11,643	9,487	2,156	2,156	2,156	2,156	2,156	863	0
2174	City of Mt Angel	6/30/2014	Contribution	5.4	4.4	(9,452)	(7,702)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(702)	0
2174	City of Mt Angel	6/30/2013	Contribution	5.6	3.6	552	354	99	99	99	99	57	0	0
2175	City of Umatilla	6/30/2014	Proportion	5.4	4.4	87,511	71,305	16,206	16,206	16,206	16,206	16,206	6,481	0
2175	City of Umatilla	6/30/2014	Contribution	5.4	4.4	(102,159)	(83,241)	(18,918)	(18,918)	(18,918)	(18,918)	(18,918)	(7,569)	0
2175	City of Umatilla	6/30/2013	Contribution	5.6	3.6	(37,737)	(24,259)	(6,739)	(6,739)	(6,739)	(6,739)	(4,042)	0	0
2176	City of Scappoose	6/30/2014	Proportion	5.4	4.4	(193,686)	(157,818)	(35,868)	(35,868)	(35,868)	(35,868)	(35,868)	(14,346)	0
2176	City of Scappoose	6/30/2014	Contribution	5.4	4.4	(55,918)	(45,563)	(10,355)	(10,355)	(10,355)	(10,355)	(10,355)	(4,143)	0
2176	City of Scappoose	6/30/2013	Contribution	5.6	3.6	(62,208)	(39,990)	(11,109)	(11,109)	(11,109)	(11,109)	(6,663)	0	0
2177	City of Condon	6/30/2014	Proportion	5.4	4.4	(24,571)	(20,021)	(4,550)	(4,550)	(4,550)	(4,550)	(4,550)	(1,821)	0
2177	City of Condon	6/30/2014	Contribution	5.4	4.4	8,730	7,113	1,617	1,617	1,617	1,617	1,617	645	0
2177	City of Condon	6/30/2013	Contribution	5.6	3.6	24,762	15,918	4,422	4,422	4,422	4,422	2,652	0	0
2178	City of Boardman	6/30/2014	Proportion	5.4	4.4	(53,658)	(43,721)	(9,937)	(9,937)	(9,937)	(9,937)	(9,937)	(3,973)	0
2178	City of Boardman	6/30/2014	Contribution	5.4	4.4	(46,416)	(37,820)	(8,596)	(8,596)	(8,596)	(8,596)	(8,596)	(3,436)	0
2178	City of Boardman	6/30/2013	Contribution	5.6	3.6	(29,485)	(18,955)	(5,265)	(5,265)	(5,265)	(5,265)	(3,160)	0	0
2179	City of Estacada	6/30/2014	Proportion	5.4	4.4	10,971	8,939	2,032	2,032	2,032	2,032	2,032	811	0
2179	City of Estacada	6/30/2014	Contribution	5.4	4.4	(15,515)	(12,642)	(2,873)	(2,873)	(2,873)	(2,873)	(2,873)	(1,150)	0
2179	City of Estacada	6/30/2013	Contribution	5.6	3.6	4,933	3,171	881	881	881	881	528	0	0
2180	City of Enterprise	6/30/2014	Proportion	5.4	4.4	(33,240)	(27,084)	(6,156)	(6,156)	(6,156)	(6,156)	(6,156)	(2,460)	0
2180	City of Enterprise	6/30/2014	Contribution	5.4	4.4	(18,615)	(15,168)	(3,447)	(3,447)	(3,447)	(3,447)	(3,447)	(1,380)	0
2180	City of Enterprise	6/30/2013	Contribution	5.6	3.6	(24,296)	(15,618)	(4,339)	(4,339)	(4,339)	(4,339)	(2,601)	0	0
2181	City of Central Point	6/30/2014	Proportion	5.4	4.4	131,623	107,248	24,375	24,375	24,375	24,375	24,375	9,748	0
2181	City of Central Point	6/30/2014	Contribution	5.4	4.4	(139,866)	(113,965)	(25,901)	(25,901)	(25,901)	(25,901)	(25,901)	(10,361)	0
2181	City of Central Point	6/30/2013	Contribution	5.6	3.6	29,086	18,698	5,194	5,194	5,194	5,194	3,116	0	0
2182	City of Cascade Locks	6/30/2014	Proportion	5.4	4.4	(35,831)	(29,196)	(6,635)	(6,635)	(6,635)	(6,635)	(6,635)	(2,656)	0
2182	City of Cascade Locks	6/30/2014	Contribution	5.4	4.4	1,821	1,484	337	337	337	337	337	136	0
2182	City of Cascade Locks	6/30/2013	Contribution	5.6	3.6	18,157	11,673	3,242	3,242	3,242	3,242	1,947	0	0
2183	City of Myrtle Point	6/30/2014	Proportion	5.4	4.4	75,368	61,411	13,957	13,957	13,957	13,957	13,957	5,583	0
2183	City of Myrtle Point	6/30/2014	Contribution	5.4	4.4	(71,144)	(57,969)	(13,175)	(13,175)	(13,175)	(13,175)	(13,175)	(5,269)	0
2183	City of Myrtle Point	6/30/2013	Contribution	5.6	3.6	(17,196)	(11,054)	(3,071)	(3,071)	(3,071)	(3,071)	(1,841)	0	0
2184	City of Port Orford	6/30/2014	Proportion	5.4	4.4	(791)	(645)	(146)	(146)	(146)	(146)	(146)	(61)	0
2184	City of Port Orford	6/30/2014	Contribution	5.4	4.4	(16,717)	(13,621)	(3,096)	(3,096)	(3,096)	(3,096)	(3,096)	(1,237)	0
2184	City of Port Orford	6/30/2013	Contribution	5.6	3.6	6,717	4,319	1,199	1,199	1,199	1,199	722	0	0
2185	City of Wood Village	6/30/2014	Proportion	5.4	4.4	(8,953)	(7,295)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(663)	0
2185	City of Wood Village	6/30/2014	Contribution	5.4	4.4	(34,737)	(28,304)	(6,433)	(6,433)	(6,433)	(6,433)	(6,433)	(2,572)	0
2185	City of Wood Village	6/30/2013	Contribution	5.6	3.6	(24,400)	(15,686)	(4,357)	(4,357)	(4,357)	(4,357)	(2,615)	0	0
2186	City of Chiloquin	6/30/2014	Proportion	5.4	4.4	(1,193)	(972)	(221)	(221)	(221)	(221)	(221)	(88)	0
2186	City of Chiloquin	6/30/2014	Contribution	5.4	4.4	(5,632)	(4,589)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(417)	0
2186	City of Chiloquin	6/30/2013	Contribution	5.6	3.6	(4,170)	(2,680)	(745)	(745)	(745)	(745)	(445)	0	0
2187	City of Philomath	6/30/2014	Proportion	5.4	4.4	(28,371)	(23,117)	(5,254)	(5,254)	(5,254)	(5,254)	(5,254)	(2,101)	0
2187	City of Philomath	6/30/2014	Contribution	5.4	4.4	(31,721)	(25,847)	(5,874)	(5,874)	(5,874)	(5,874)	(5,874)	(2,351)	0
2187	City of Philomath	6/30/2013	Contribution	5.6	3.6	(27,519)	(17,691)	(4,914)	(4,914)	(4,914)	(4,914)	(2,949)	0	0
2188	City of Talent	6/30/2014	Proportion	5.4	4.4	35,104	28,603	6,501	6,501	6,501	6,501	6,501	2,599	0
2188	City of Talent	6/30/2014	Contribution	5.4	4.4	(56,386)	(45,944)	(10,442)	(10,442)	(10,442)	(10,442)	(10,442)	(4,176)	0
2188	City of Talent	6/30/2013	Contribution	5.6	3.6	(19,970)	(12,838)	(3,566)	(3,566)	(3,566)	(3,566)	(2,140)	0	0
2189	City of Willamina	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2014	Contribution	5.4	4.4	9,067	7,388	1,679	1,679	1,679	1,679	1,679	672	0
2189	City of Willamina	6/30/2013	Contribution	5.6	3.6	10,020	6,442	1,789	1,789	1,789	1,789	1,075	0	0
2191	City of Huntington	6/30/2014	Proportion	5.4	4.4	2,360	1,923	437	437	437	437	437	175	0
2191	City of Huntington	6/30/2014	Contribution	5.4	4.4	25,162	20,502	4,660	4,660	4,660	4,660	4,660	1,862	0
2191	City of Huntington	6/30/2013	Contribution	5.6	3.6	35,604	22,888	6,358	6,358	6,358	6,358	3,814	0	0
2192	City of North Plains	6/30/2014	Proportion	5.4	4.4	41,422	33,751	7,671	7,671	7,671	7,671	7,671	3,067	0
2192	City of North Plains	6/30/2014	Contribution	5.4	4.4	(30,761)	(25,065)	(5,696)	(5,696)	(5,696)	(5,696)	(5,696)	(2,281)	0
2192	City of North Plains	6/30/2013	Contribution	5.6	3.6	10,625	6,831	1,897	1,897	1,897	1,897	1,140	0	0
2193	City of Heppner	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2193	City of Heppner	6/30/2013	Contribution	5.6	3.6	416	268	74	74	74	74	46	0	0
2194	City of Cave Junction	6/30/2014	Proportion	5.4	4.4	5,403	4,402	1,001	1,001	1,001	1,001	1,001	398	0
2194	City of Cave Junction	6/30/2014	Contribution	5.4	4.4	(37,624)	(30,657)	(6,967)	(6,967)	(6,967)	(6,967)	(6,967)	(2,789)	0
2194	City of Cave Junction	6/30/2013	Contribution	5.6	3.6	(15,839)	(10,183)	(2,828)	(2,828)	(2,828)	(2,828)	(1,699)	0	0
2195	City of Metolius	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2014	Contribution	5.4	4.4	3,785	3,084	701	701	701	701	701	280	0
2195	City of Metolius	6/30/2013	Contribution	5.6	3.6	3,428	2,204	612	612	612	612	368	0	0
2196	City of Hubbard	6/30/2014	Proportion	5.4	4.4	(24,987)	(20,360)	(4,627)	(4,627)	(4,627)	(4,627)	(4,627)	(1,852)	0
2196	City of Hubbard	6/30/2014	Contribution	5.4	4.4	(25,079)	(20,435)	(4,644)	(4,644)	(4,644)	(4,644)	(4,644)	(1,859)	0
2196	City of Hubbard	6/30/2013	Contribution	5.6	3.6	(12,654)	(8,134)	(2,260)	(2,260)	(2,260)	(2,260)	(1,354)	0	0
2197	City of Myrtle Creek	6/30/2014	Proportion	5.4	4.4	13,180	10,739	2,441	2,441	2,441	2,441	2,441	975	0
2197	City of Myrtle Creek	6/30/2014	Contribution	5.4	4.4	(45,415)	(37,005)	(8,410)	(8,410)	(8,410)	(8,410)	(8,410)	(3,365)	0
2197	City of Myrtle Creek	6/30/2013	Contribution	5.6	3.6	(19,799)	(12,727)	(3,536)	(3,536)	(3,536)	(3,536)	(2,119)	0	0
2198	City of Carlton	6/30/2014	Proportion	5.4	4.4	20,565	16,757	3,808	3,808	3,808	3,808	3,808	1,525	0
2198	City of Carlton	6/30/2014	Contribution	5.4	4.4	(30,489)	(24,843)	(5,646)	(5,646)	(5,646)	(5,646)	(5,646)	(2,259)	0
2198	City of Carlton	6/30/2013	Contribution	5.6	3.6	(16,170)	(10,394)	(2,888)	(2,888)	(2,888)	(2,888)	(1,730)	0	0
2199	City of Junction City	6/30/2014	Proportion	5.4	4.4	(24,022)	(19,573)	(4,449)	(4,449)	(4,449)	(4,449)	(4,449)	(1,777)	0
2199	City of Junction City	6/30/2014	Contribution	5.4	4.4	(48,204)	(39,277)	(8,927)	(8,927)	(8,927)	(8,927)	(8,927)	(3,569)	0
2199	City of Junction City	6/30/2013	Contribution	5.6	3.6	(24,799)	(15,943)	(4,428)	(4,428)	(4,428)	(4,428)	(2,659)	0	0
2200	City of Wallowa	6/30/2014	Proportion	5.4	4.4	7,982	6,504	1,478	1,478	1,478	1,478	1,478	592	0
2200	City of Wallowa	6/30/2014	Contribution	5.4	4.4	(8,570)	(6,983)	(1,587)	(1,587)	(1,587)	(1,587)	(1,587)	(635)	0
2200	City of Wallowa	6/30/2013	Contribution	5.6	3.6	(2,301)	(1,479)	(411)	(411)	(411)	(411)	(246)	0	0
2201	City of Coburg	6/30/2014	Proportion	5.4	4.4	(10,543)	(8,591)	(1,952)	(1,952)	(1,952)	(1,952)	(1,952)	(783)	0
2201	City of Coburg	6/30/2014	Contribution	5.4	4.4	(8,395)	(6,840)	(1,555)	(1,555)	(1,555)	(1,555)	(1,555)	(620)	0
2201	City of Coburg	6/30/2013	Contribution	5.6	3.6	(4,927)	(3,167)	(880)	(880)	(880)	(880)	(527)	0	0
2202	City of Dallas	6/30/2014	Proportion	5.4	4.4	(52,129)	(42,475)	(9,654)	(9,654)	(9,654)	(9,654)	(9,654)	(3,859)	0
2202	City of Dallas	6/30/2014	Contribution	5.4	4.4	(86,269)	(70,293)	(15,976)	(15,976)	(15,976)	(15,976)	(15,976)	(6,389)	0
2202	City of Dallas	6/30/2013	Contribution	5.6	3.6	9,539	6,133	1,703	1,703	1,703	1,703	1,024	0	0
2203	City of Rockaway Beach	6/30/2014	Proportion	5.4	4.4	38,536	31,400	7,136	7,136	7,136	7,136	7,136	2,856	0
2203	City of Rockaway Beach	6/30/2014	Contribution	5.4	4.4	(26,034)	(21,213)	(4,821)	(4,821)	(4,821)	(4,821)	(4,821)	(1,929)	0
2203	City of Rockaway Beach	6/30/2013	Contribution	5.6	3.6	14,328	9,210	2,559	2,559	2,559	2,559	1,533	0	0
2204	City of Burns	6/30/2014	Proportion	5.4	4.4	11,935	9,725	2,210	2,210	2,210	2,210	2,210	885	0
2204	City of Burns	6/30/2014	Contribution	5.4	4.4	(33,462)	(27,265)	(6,197)	(6,197)	(6,197)	(6,197)	(6,197)	(2,477)	0
2204	City of Burns	6/30/2013	Contribution	5.6	3.6	(13,651)	(8,775)	(2,438)	(2,438)	(2,438)	(2,438)	(1,461)	0	0
2205	City of Elgin	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2206	City of Weston	6/30/2014	Proportion	5.4	4.4	(4,834)	(3,939)	(895)	(895)	(895)	(895)	(895)	(359)	0
2206	City of Weston	6/30/2014	Contribution	5.4	4.4	(14,231)	(11,596)	(2,635)	(2,635)	(2,635)	(2,635)	(2,635)	(1,056)	0
2206	City of Weston	6/30/2013	Contribution	5.6	3.6	(10,892)	(7,002)	(1,945)	(1,945)	(1,945)	(1,945)	(1,167)	0	0
2207	City of Mill City	6/30/2014	Proportion	5.4	4.4	(668)	(544)	(124)	(124)	(124)	(124)	(124)	(48)	0
2207	City of Mill City	6/30/2014	Contribution	5.4	4.4	(10,268)	(8,367)	(1,901)	(1,901)	(1,901)	(1,901)	(1,901)	(763)	0
2207	City of Mill City	6/30/2013	Contribution	5.6	3.6	(6,407)	(4,119)	(1,144)	(1,144)	(1,144)	(1,144)	(687)	0	0
2208	City of Fairview	6/30/2014	Proportion	5.4	4.4	(15,465)	(12,601)	(2,864)	(2,864)	(2,864)	(2,864)	(2,864)	(1,145)	0
2208	City of Fairview	6/30/2014	Contribution	5.4	4.4	(80,308)	(65,436)	(14,872)	(14,872)	(14,872)	(14,872)	(14,872)	(5,948)	0
2208	City of Fairview	6/30/2013	Contribution	5.6	3.6	(27,840)	(17,898)	(4,971)	(4,971)	(4,971)	(4,971)	(2,985)	0	0
2209	City of Monroe	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2013	Contribution	5.6	3.6	13,202	8,486	2,358	2,358	2,358	2,358	1,412	0	0
2210	City of Helix	6/30/2014	Proportion	5.4	4.4	(413)	(337)	(76)	(76)	(76)	(76)	(76)	(33)	0
2210	City of Helix	6/30/2014	Contribution	5.4	4.4	245	200	45	45	45	45	45	20	0
2210	City of Helix	6/30/2013	Contribution	5.6	3.6	617	397	110	110	110	110	67	0	0
2211	City of Jefferson	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2014	Proportion	5.4	4.4	10,136	8,259	1,877	1,877	1,877	1,877	1,877	751	0
2212	Town of Lakeview	6/30/2014	Contribution	5.4	4.4	(64,027)	(52,170)	(11,857)	(11,857)	(11,857)	(11,857)	(11,857)	(4,742)	0
2212	Town of Lakeview	6/30/2013	Contribution	5.6	3.6	(39,924)	(25,666)	(7,129)	(7,129)	(7,129)	(7,129)	(4,279)	0	0
2213	City of Stanfield	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2014	Contribution	5.4	4.4	4,783	3,897	886	886	886	886	886	353	0
2213	City of Stanfield	6/30/2013	Contribution	5.6	3.6	7,005	4,503	1,251	1,251	1,251	1,251	750	0	0
2214	City of Yamhill	6/30/2014	Proportion	5.4	4.4	(22,611)	(18,424)	(4,187)	(4,187)	(4,187)	(4,187)	(4,187)	(1,676)	0
2214	City of Yamhill	6/30/2014	Contribution	5.4	4.4	(884)	(720)	(164)	(164)	(164)	(164)	(164)	(64)	0
2214	City of Yamhill	6/30/2013	Contribution	5.6	3.6	(4,465)	(2,871)	(797)	(797)	(797)	(797)	(480)	0	0
2215	City of Powers	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Contribution	5.4	4.4	2,100	1,711	389	389	389	389	389	155	0
2215	City of Powers	6/30/2013	Contribution	5.6	3.6	2,096	1,348	374	374	374	374	226	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2216	City of Brookings	6/30/2014	Proportion	5.4	4.4	15,014	12,234	2,780	2,780	2,780	2,780	2,780	1,114	0
2216	City of Brookings	6/30/2014	Contribution	5.4	4.4	(74,296)	(60,537)	(13,759)	(13,759)	(13,759)	(13,759)	(13,759)	(5,501)	0
2216	City of Brookings	6/30/2013	Contribution	5.6	3.6	(24,446)	(15,716)	(4,365)	(4,365)	(4,365)	(4,365)	(2,621)	0	0
2217	City of Sutherlin	6/30/2014	Proportion	5.4	4.4	78,536	63,992	14,544	14,544	14,544	14,544	14,544	5,816	0
2217	City of Sutherlin	6/30/2014	Contribution	5.4	4.4	(86,254)	(70,281)	(15,973)	(15,973)	(15,973)	(15,973)	(15,973)	(6,389)	0
2217	City of Sutherlin	6/30/2013	Contribution	5.6	3.6	(8,748)	(5,624)	(1,562)	(1,562)	(1,562)	(1,562)	(938)	0	0
2218	City of Prairie City	6/30/2014	Proportion	5.4	4.4	13,114	10,685	2,429	2,429	2,429	2,429	2,429	969	0
2218	City of Prairie City	6/30/2014	Contribution	5.4	4.4	(4,288)	(3,494)	(794)	(794)	(794)	(794)	(794)	(318)	0
2218	City of Prairie City	6/30/2013	Contribution	5.6	3.6	7,901	5,079	1,411	1,411	1,411	1,411	846	0	0
2219	City of Sheridan	6/30/2014	Proportion	5.4	4.4	(22,725)	(18,517)	(4,208)	(4,208)	(4,208)	(4,208)	(4,208)	(1,685)	0
2219	City of Sheridan	6/30/2014	Contribution	5.4	4.4	(33,359)	(27,181)	(6,178)	(6,178)	(6,178)	(6,178)	(6,178)	(2,469)	0
2219	City of Sheridan	6/30/2013	Contribution	5.6	3.6	(29,288)	(18,828)	(5,230)	(5,230)	(5,230)	(5,230)	(3,138)	0	0
2220	City of Garibaldi	6/30/2014	Proportion	5.4	4.4	33,483	27,282	6,201	6,201	6,201	6,201	6,201	2,478	0
2220	City of Garibaldi	6/30/2014	Contribution	5.4	4.4	6,777	5,522	1,255	1,255	1,255	1,255	1,255	502	0
2220	City of Garibaldi	6/30/2013	Contribution	5.6	3.6	24,405	15,689	4,358	4,358	4,358	4,358	2,615	0	0
2221	City of Sisters	6/30/2014	Proportion	5.4	4.4	(7,052)	(5,746)	(1,306)	(1,306)	(1,306)	(1,306)	(1,306)	(522)	0
2221	City of Sisters	6/30/2014	Contribution	5.4	4.4	(30,065)	(24,497)	(5,568)	(5,568)	(5,568)	(5,568)	(5,568)	(2,225)	0
2221	City of Sisters	6/30/2013	Contribution	5.6	3.6	(16,210)	(10,420)	(2,895)	(2,895)	(2,895)	(2,895)	(1,735)	0	0
2222	City of Jacksonville	6/30/2014	Proportion	5.4	4.4	(36,385)	(29,647)	(6,738)	(6,738)	(6,738)	(6,738)	(6,738)	(2,695)	0
2222	City of Jacksonville	6/30/2014	Contribution	5.4	4.4	(4,177)	(3,403)	(774)	(774)	(774)	(774)	(774)	(307)	0
2222	City of Jacksonville	6/30/2013	Contribution	5.6	3.6	(22,791)	(14,651)	(4,070)	(4,070)	(4,070)	(4,070)	(2,441)	0	0
2223	City of Cannon Beach	6/30/2014	Proportion	5.4	4.4	63,357	51,624	11,733	11,733	11,733	11,733	11,733	4,692	0
2223	City of Cannon Beach	6/30/2014	Contribution	5.4	4.4	(66,917)	(54,525)	(12,392)	(12,392)	(12,392)	(12,392)	(12,392)	(4,957)	0
2223	City of Cannon Beach	6/30/2013	Contribution	5.6	3.6	(3,329)	(2,141)	(594)	(594)	(594)	(594)	(359)	0	0
2224	City of Falls City	6/30/2014	Proportion	5.4	4.4	2,488	2,027	461	461	461	461	461	183	0
2224	City of Falls City	6/30/2014	Contribution	5.4	4.4	(3,086)	(2,515)	(571)	(571)	(571)	(571)	(571)	(231)	0
2224	City of Falls City	6/30/2013	Contribution	5.6	3.6	(3,821)	(2,457)	(682)	(682)	(682)	(682)	(411)	0	0
2225	City of Echo	6/30/2014	Proportion	5.4	4.4	12,297	10,020	2,277	2,277	2,277	2,277	2,277	912	0
2225	City of Echo	6/30/2014	Contribution	5.4	4.4	(5,506)	(4,486)	(1,020)	(1,020)	(1,020)	(1,020)	(1,020)	(406)	0
2225	City of Echo	6/30/2013	Contribution	5.6	3.6	8,595	5,525	1,535	1,535	1,535	1,535	920	0	0
2226	City of Hines	6/30/2014	Proportion	5.4	4.4	16,120	13,135	2,985	2,985	2,985	2,985	2,985	1,195	0
2226	City of Hines	6/30/2014	Contribution	5.4	4.4	(16,716)	(13,620)	(3,096)	(3,096)	(3,096)	(3,096)	(3,096)	(1,236)	0
2226	City of Hines	6/30/2013	Contribution	5.6	3.6	(2,149)	(1,381)	(384)	(384)	(384)	(384)	(229)	0	0
2227	Town Of Bonanza	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2014	Proportion	5.4	4.4	(6,281)	(5,118)	(1,163)	(1,163)	(1,163)	(1,163)	(1,163)	(466)	0
2228	City of Turner	6/30/2014	Contribution	5.4	4.4	1,759	1,433	326	326	326	326	326	129	0
2228	City of Turner	6/30/2013	Contribution	5.6	3.6	3,572	2,296	638	638	638	638	382	0	0
2229	City of John Day	6/30/2014	Proportion	5.4	4.4	(19,964)	(16,267)	(3,697)	(3,697)	(3,697)	(3,697)	(3,697)	(1,479)	0
2229	City of John Day	6/30/2014	Contribution	5.4	4.4	(27,582)	(22,474)	(5,108)	(5,108)	(5,108)	(5,108)	(5,108)	(2,042)	0
2229	City of John Day	6/30/2013	Contribution	5.6	3.6	(19,023)	(12,229)	(3,397)	(3,397)	(3,397)	(3,397)	(2,038)	0	0
2231	City of Banks	6/30/2014	Proportion	5.4	4.4	22,558	18,381	4,177	4,177	4,177	4,177	4,177	1,673	0
2231	City of Banks	6/30/2014	Contribution	5.4	4.4	(14,261)	(11,620)	(2,641)	(2,641)	(2,641)	(2,641)	(2,641)	(1,056)	0
2231	City of Banks	6/30/2013	Contribution	5.6	3.6	(395)	(253)	(71)	(71)	(71)	(71)	(40)	0	0
2232	City of Joseph	6/30/2014	Proportion	5.4	4.4	(4,230)	(3,447)	(783)	(783)	(783)	(783)	(783)	(315)	0
2232	City of Joseph	6/30/2014	Contribution	5.4	4.4	(8,051)	(6,560)	(1,491)	(1,491)	(1,491)	(1,491)	(1,491)	(596)	0
2232	City of Joseph	6/30/2013	Contribution	5.6	3.6	(6,018)	(3,868)	(1,075)	(1,075)	(1,075)	(1,075)	(643)	0	0
2233	City of Lafayette	6/30/2014	Proportion	5.4	4.4	14,172	11,548	2,624	2,624	2,624	2,624	2,624	1,052	0
2233	City of Lafayette	6/30/2014	Contribution	5.4	4.4	(22,464)	(18,304)	(4,160)	(4,160)	(4,160)	(4,160)	(4,160)	(1,664)	0
2233	City of Lafayette	6/30/2013	Contribution	5.6	3.6	(3,304)	(2,124)	(590)	(590)	(590)	(590)	(354)	0	0
2234	City of Aumsville	6/30/2014	Proportion	5.4	4.4	(81,390)	(66,318)	(15,072)	(15,072)	(15,072)	(15,072)	(15,072)	(6,030)	0
2234	City of Aumsville	6/30/2014	Contribution	5.4	4.4	1,694	1,380	314	314	314	314	314	124	0
2234	City of Aumsville	6/30/2013	Contribution	5.6	3.6	(33,456)	(21,508)	(5,974)	(5,974)	(5,974)	(5,974)	(3,586)	0	0
2235	City of Amity	6/30/2014	Proportion	5.4	4.4	5,685	4,632	1,053	1,053	1,053	1,053	1,053	420	0
2235	City of Amity	6/30/2014	Contribution	5.4	4.4	(11,965)	(9,749)	(2,216)	(2,216)	(2,216)	(2,216)	(2,216)	(885)	0
2235	City of Amity	6/30/2013	Contribution	5.6	3.6	(2,347)	(1,509)	(419)	(419)	(419)	(419)	(252)	0	0
2236	City of Creswell	6/30/2014	Proportion	5.4	4.4	(46,159)	(37,611)	(8,548)	(8,548)	(8,548)	(8,548)	(8,548)	(3,419)	0
2236	City of Creswell	6/30/2014	Contribution	5.4	4.4	10,966	8,935	2,031	2,031	2,031	2,031	2,031	811	0
2236	City of Creswell	6/30/2013	Contribution	5.6	3.6	(19,259)	(12,381)	(3,439)	(3,439)	(3,439)	(3,439)	(2,064)	0	0
2237	City of Troutdale	6/30/2014	Proportion	5.4	4.4	91,573	74,615	16,958	16,958	16,958	16,958	16,958	6,783	0
2237	City of Troutdale	6/30/2014	Contribution	5.4	4.4	(208,562)	(169,939)	(38,623)	(38,623)	(38,623)	(38,623)	(38,623)	(15,447)	0
2237	City of Troutdale	6/30/2013	Contribution	5.6	3.6	(57,892)	(37,216)	(10,338)	(10,338)	(10,338)	(10,338)	(6,202)	0	0
2238	City of Warrenton	6/30/2014	Proportion	5.4	4.4	99,980	81,465	18,515	18,515	18,515	18,515	18,515	7,405	0
2238	City of Warrenton	6/30/2014	Contribution	5.4	4.4	(85,569)	(69,723)	(15,846)	(15,846)	(15,846)	(15,846)	(15,846)	(6,339)	0
2238	City of Warrenton	6/30/2013	Contribution	5.6	3.6	(2,256)	(1,450)	(403)	(403)	(403)	(403)	(241)	0	0
2240	City of Wilsonville	6/30/2014	Proportion	5.4	4.4	254,123	207,063	47,060	47,060	47,060	47,060	47,060	18,823	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2240	City of Wilsonville	6/30/2014	Contribution	5.4	4.4	(431,853)	(351,880)	(79,973)	(79,973)	(79,973)	(79,973)	(79,973)	(31,988)	0
2240	City of Wilsonville	6/30/2013	Contribution	5.6	3.6	(105,326)	(67,710)	(18,808)	(18,808)	(18,808)	(18,808)	(11,286)	0	0
2241	City of Bay City	6/30/2014	Proportion	5.4	4.4	(6,819)	(5,556)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	(504)	0
2241	City of Bay City	6/30/2014	Contribution	5.4	4.4	(9,351)	(7,619)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)	(691)	0
2241	City of Bay City	6/30/2013	Contribution	5.6	3.6	(7,460)	(4,796)	(1,332)	(1,332)	(1,332)	(1,332)	(800)	0	0
2242	City of Gaston	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2014	Contribution	5.4	4.4	215	175	40	40	40	40	40	15	0
2242	City of Gaston	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2014	Proportion	5.4	4.4	1,752	1,428	324	324	324	324	324	132	0
2243	City Of Brownsville	6/30/2014	Contribution	5.4	4.4	(85,373)	(69,563)	(15,810)	(15,810)	(15,810)	(15,810)	(15,810)	(6,323)	0
2243	City Of Brownsville	6/30/2013	Contribution	5.6	3.6	(69,401)	(44,615)	(12,393)	(12,393)	(12,393)	(12,393)	(7,436)	0	0
2244	City of Lakeside	6/30/2014	Proportion	5.4	4.4	39,412	32,113	7,299	7,299	7,299	7,299	7,299	2,917	0
2244	City of Lakeside	6/30/2014	Contribution	5.4	4.4	(11,261)	(9,176)	(2,085)	(2,085)	(2,085)	(2,085)	(2,085)	(836)	0
2244	City of Lakeside	6/30/2013	Contribution	5.6	3.6	11,075	7,119	1,978	1,978	1,978	1,978	1,185	0	0
2245	City of Dundee	6/30/2014	Proportion	5.4	4.4	(8,637)	(7,038)	(1,599)	(1,599)	(1,599)	(1,599)	(1,599)	(642)	0
2245	City of Dundee	6/30/2014	Contribution	5.4	4.4	(8,274)	(6,742)	(1,532)	(1,532)	(1,532)	(1,532)	(1,532)	(614)	0
2245	City of Dundee	6/30/2013	Contribution	5.6	3.6	(8,566)	(5,506)	(1,530)	(1,530)	(1,530)	(1,530)	(916)	0	0
2246	City of Merrill	6/30/2014	Proportion	5.4	4.4	690	562	128	128	128	128	128	50	0
2246	City of Merrill	6/30/2014	Contribution	5.4	4.4	3,815	3,109	706	706	706	706	706	285	0
2246	City of Merrill	6/30/2013	Contribution	5.6	3.6	3,069	1,973	548	548	548	548	329	0	0
2247	City of Malin	6/30/2014	Proportion	5.4	4.4	(12,421)	(10,121)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(921)	0
2247	City of Malin	6/30/2014	Contribution	5.4	4.4	(5,958)	(4,855)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(443)	0
2247	City of Malin	6/30/2013	Contribution	5.6	3.6	(8,206)	(5,276)	(1,465)	(1,465)	(1,465)	(1,465)	(881)	0	0
2248	City of Fossil	6/30/2014	Proportion	5.4	4.4	(927)	(755)	(172)	(172)	(172)	(172)	(172)	(67)	0
2248	City of Fossil	6/30/2014	Contribution	5.4	4.4	(6,270)	(5,109)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(465)	0
2248	City of Fossil	6/30/2013	Contribution	5.6	3.6	(5,302)	(3,408)	(947)	(947)	(947)	(947)	(567)	0	0
2249	City of Phoenix	6/30/2014	Proportion	5.4	4.4	11,153	9,088	2,065	2,065	2,065	2,065	2,065	828	0
2249	City of Phoenix	6/30/2014	Contribution	5.4	4.4	(39,325)	(32,043)	(7,282)	(7,282)	(7,282)	(7,282)	(7,282)	(2,915)	0
2249	City of Phoenix	6/30/2013	Contribution	5.6	3.6	(20,336)	(13,074)	(3,631)	(3,631)	(3,631)	(3,631)	(2,181)	0	0
2250	City of Gold Beach	6/30/2014	Proportion	5.4	4.4	(872)	(711)	(161)	(161)	(161)	(161)	(161)	(67)	0
2250	City of Gold Beach	6/30/2014	Contribution	5.4	4.4	19,029	15,505	3,524	3,524	3,524	3,524	3,524	1,409	0
2250	City of Gold Beach	6/30/2013	Contribution	5.6	3.6	35,748	22,980	6,384	6,384	6,384	6,384	3,828	0	0
2251	City of Rogue River	6/30/2014	Proportion	5.4	4.4	(7,583)	(6,179)	(1,404)	(1,404)	(1,404)	(1,404)	(1,404)	(563)	0
2251	City of Rogue River	6/30/2014	Contribution	5.4	4.4	(8,398)	(6,843)	(1,555)	(1,555)	(1,555)	(1,555)	(1,555)	(623)	0
2251	City of Rogue River	6/30/2013	Contribution	5.6	3.6	7,196	4,626	1,285	1,285	1,285	1,285	771	0	0
2252	City of Dayton	6/30/2014	Proportion	5.4	4.4	26,637	21,704	4,933	4,933	4,933	4,933	4,933	1,972	0
2252	City of Dayton	6/30/2014	Contribution	5.4	4.4	(15,135)	(12,332)	(2,803)	(2,803)	(2,803)	(2,803)	(2,803)	(1,120)	0
2252	City of Dayton	6/30/2013	Contribution	5.6	3.6	(1,641)	(1,055)	(293)	(293)	(293)	(293)	(176)	0	0
2253	Town of Butte Falls	6/30/2014	Proportion	5.4	4.4	1,761	1,435	326	326	326	326	326	131	0
2253	Town of Butte Falls	6/30/2014	Contribution	5.4	4.4	(2,688)	(2,190)	(498)	(498)	(498)	(498)	(498)	(198)	0
2253	Town of Butte Falls	6/30/2013	Contribution	5.6	3.6	1,076	692	192	192	192	192	116	0	0
2254	City of Shady Cove	6/30/2014	Proportion	5.4	4.4	(16,763)	(13,659)	(3,104)	(3,104)	(3,104)	(3,104)	(3,104)	(1,243)	0
2254	City of Shady Cove	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2013	Contribution	5.6	3.6	(7,344)	(4,722)	(1,311)	(1,311)	(1,311)	(1,311)	(789)	0	0
2255	Town of Canyon City	6/30/2014	Proportion	5.4	4.4	(15,945)	(12,992)	(2,953)	(2,953)	(2,953)	(2,953)	(2,953)	(1,180)	0
2255	Town of Canyon City	6/30/2014	Contribution	5.4	4.4	2,476	2,017	459	459	459	459	459	181	0
2255	Town of Canyon City	6/30/2013	Contribution	5.6	3.6	(5,847)	(3,759)	(1,044)	(1,044)	(1,044)	(1,044)	(627)	0	0
2256	City of Jordan Valley	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2013	Contribution	5.6	3.6	1,823	1,171	326	326	326	326	193	0	0
2257	City of Culver	6/30/2014	Proportion	5.4	4.4	2,711	2,209	502	502	502	502	502	201	0
2257	City of Culver	6/30/2014	Contribution	5.4	4.4	(7,847)	(6,394)	(1,453)	(1,453)	(1,453)	(1,453)	(1,453)	(582)	0
2257	City of Culver	6/30/2013	Contribution	5.6	3.6	(5,669)	(3,645)	(1,012)	(1,012)	(1,012)	(1,012)	(609)	0	0
2258	City of Adair Village	6/30/2014	Proportion	5.4	4.4	(26,310)	(21,438)	(4,872)	(4,872)	(4,872)	(4,872)	(4,872)	(1,950)	0
2258	City of Adair Village	6/30/2014	Contribution	5.4	4.4	1,586	1,292	294	294	294	294	294	116	0
2258	City of Adair Village	6/30/2013	Contribution	5.6	3.6	(5,142)	(3,306)	(918)	(918)	(918)	(918)	(552)	0	0
2259	Town Of Hammond	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2014	Proportion	5.4	4.4	2,236	1,822	414	414	414	414	414	166	0
2260	City of Riddle	6/30/2014	Contribution	5.4	4.4	(15,536)	(12,659)	(2,877)	(2,877)	(2,877)	(2,877)	(2,877)	(1,151)	0
2260	City of Riddle	6/30/2013	Contribution	5.6	3.6	(7,290)	(4,686)	(1,302)	(1,302)	(1,302)	(1,302)	(780)	0	0
2261	City of Waldport	6/30/2014	Proportion	5.4	4.4	(10,445)	(8,511)	(1,934)	(1,934)	(1,934)	(1,934)	(1,934)	(775)	0
2261	City of Waldport	6/30/2014	Contribution	5.4	4.4	1,819	1,482	337	337	337	337	337	134	0
2261	City of Waldport	6/30/2013	Contribution	5.6	3.6	6,719	4,319	1,200	1,200	1,200	1,200	719	0	0
2262	City of Dufur	6/30/2014	Proportion	5.4	4.4	(2,046)	(1,667)	(379)	(379)	(379)	(379)	(379)	(151)	0
2262	City of Dufur	6/30/2014	Contribution	5.4	4.4	(4,799)	(3,910)	(889)	(889)	(889)	(889)	(889)	(354)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2262	City of Dufur	6/30/2013	Contribution	5.6	3.6	(2,030)	(1,306)	(362)	(362)	(362)	(362)	(220)	0	0
2263	City of La Grande	6/30/2014	Proportion	5.4	4.4	40,590	33,073	7,517	7,517	7,517	7,517	7,517	3,005	0
2263	City of La Grande	6/30/2014	Contribution	5.4	4.4	(46,309)	(37,733)	(8,576)	(8,576)	(8,576)	(8,576)	(8,576)	(3,429)	0
2263	City of La Grande	6/30/2013	Contribution	5.6	3.6	35,924	23,094	6,415	6,415	6,415	6,415	3,849	0	0
2264	City of Gervais	6/30/2014	Proportion	5.4	4.4	(32,127)	(26,178)	(5,949)	(5,949)	(5,949)	(5,949)	(5,949)	(2,382)	0
2264	City of Gervais	6/30/2014	Contribution	5.4	4.4	(7,536)	(6,140)	(1,396)	(1,396)	(1,396)	(1,396)	(1,396)	(556)	0
2264	City of Gervais	6/30/2013	Contribution	5.6	3.6	(16,367)	(10,521)	(2,923)	(2,923)	(2,923)	(2,923)	(1,752)	0	0
2265	City of Westfir	6/30/2014	Proportion	5.4	4.4	271	221	50	50	50	50	50	21	0
2265	City of Westfir	6/30/2014	Contribution	5.4	4.4	(2,259)	(1,841)	(418)	(418)	(418)	(418)	(418)	(169)	0
2265	City of Westfir	6/30/2013	Contribution	5.6	3.6	(1,686)	(1,084)	(301)	(301)	(301)	(301)	(181)	0	0
2266	City of Irrigon	6/30/2014	Proportion	5.4	4.4	1,019	830	189	189	189	189	189	74	0
2266	City of Irrigon	6/30/2014	Contribution	5.4	4.4	(17,879)	(14,568)	(3,311)	(3,311)	(3,311)	(3,311)	(3,311)	(1,324)	0
2266	City of Irrigon	6/30/2013	Contribution	5.6	3.6	(2,880)	(1,852)	(514)	(514)	(514)	(514)	(310)	0	0
2267	City of Independence	6/30/2014	Proportion	5.4	4.4	40,442	32,953	7,489	7,489	7,489	7,489	7,489	2,997	0
2267	City of Independence	6/30/2014	Contribution	5.4	4.4	(10,979)	(8,946)	(2,033)	(2,033)	(2,033)	(2,033)	(2,033)	(814)	0
2267	City of Independence	6/30/2013	Contribution	5.6	3.6	(21,743)	(13,977)	(3,883)	(3,883)	(3,883)	(3,883)	(2,328)	0	0
2268	City of Harrisburg	6/30/2014	Proportion	5.4	4.4	(12,439)	(10,135)	(2,304)	(2,304)	(2,304)	(2,304)	(2,304)	(919)	0
2268	City of Harrisburg	6/30/2014	Contribution	5.4	4.4	(37,960)	(30,930)	(7,030)	(7,030)	(7,030)	(7,030)	(7,030)	(2,810)	0
2268	City of Harrisburg	6/30/2013	Contribution	5.6	3.6	(2,135)	(1,373)	(381)	(381)	(381)	(381)	(230)	0	0
2269	City of Durham	6/30/2014	Proportion	5.4	4.4	(15,389)	(12,539)	(2,850)	(2,850)	(2,850)	(2,850)	(2,850)	(1,139)	0
2269	City of Durham	6/30/2014	Contribution	5.4	4.4	1,351	1,101	250	250	250	250	250	101	0
2269	City of Durham	6/30/2013	Contribution	5.6	3.6	(4,566)	(2,936)	(815)	(815)	(815)	(815)	(491)	0	0
2270	City of Lyons	6/30/2014	Proportion	5.4	4.4	(824)	(671)	(153)	(153)	(153)	(153)	(153)	(59)	0
2270	City of Lyons	6/30/2014	Contribution	5.4	4.4	(10,942)	(8,916)	(2,026)	(2,026)	(2,026)	(2,026)	(2,026)	(812)	0
2270	City of Lyons	6/30/2013	Contribution	5.6	3.6	(652)	(420)	(116)	(116)	(116)	(116)	(72)	0	0
2271	City of Columbia City	6/30/2014	Proportion	5.4	4.4	24,400	19,881	4,519	4,519	4,519	4,519	4,519	1,805	0
2271	City of Columbia City	6/30/2014	Contribution	5.4	4.4	(35,337)	(28,793)	(6,544)	(6,544)	(6,544)	(6,544)	(6,544)	(2,617)	0
2271	City of Columbia City	6/30/2013	Contribution	5.6	3.6	(7,029)	(4,519)	(1,255)	(1,255)	(1,255)	(1,255)	(754)	0	0
2272	City of Aurora	6/30/2014	Proportion	5.4	4.4	(43,436)	(35,392)	(8,044)	(8,044)	(8,044)	(8,044)	(8,044)	(3,216)	0
2272	City of Aurora	6/30/2014	Contribution	5.4	4.4	11,417	9,303	2,114	2,114	2,114	2,114	2,114	847	0
2272	City of Aurora	6/30/2013	Contribution	5.6	3.6	(6,448)	(4,146)	(1,151)	(1,151)	(1,151)	(1,151)	(693)	0	0
2273	City of Silverton	6/30/2014	Proportion	5.4	4.4	28,456	23,186	5,270	5,270	5,270	5,270	5,270	2,106	0
2273	City of Silverton	6/30/2014	Contribution	5.4	4.4	(85,173)	(69,400)	(15,773)	(15,773)	(15,773)	(15,773)	(15,773)	(6,308)	0
2273	City of Silverton	6/30/2013	Contribution	5.6	3.6	(6,438)	(4,138)	(1,150)	(1,150)	(1,150)	(1,150)	(688)	0	0
2274	City of Gold Hill	6/30/2014	Proportion	5.4	4.4	(4,629)	(3,772)	(857)	(857)	(857)	(857)	(857)	(344)	0
2274	City of Gold Hill	6/30/2014	Contribution	5.4	4.4	(129)	(105)	(24)	(24)	(24)	(24)	(24)	(9)	0
2274	City of Gold Hill	6/30/2013	Contribution	5.6	3.6	(357)	(229)	(64)	(64)	(64)	(64)	(37)	0	0
2275	City of Toledo	6/30/2014	Proportion	5.4	4.4	19,359	15,774	3,585	3,585	3,585	3,585	3,585	1,434	0
2275	City of Toledo	6/30/2014	Contribution	5.4	4.4	(101,837)	(82,978)	(18,859)	(18,859)	(18,859)	(18,859)	(18,859)	(7,542)	0
2275	City of Toledo	6/30/2013	Contribution	5.6	3.6	(57,926)	(37,238)	(10,344)	(10,344)	(10,344)	(10,344)	(6,206)	0	0
2276	City of Newport	6/30/2014	Proportion	5.4	4.4	81,163	66,133	15,030	15,030	15,030	15,030	15,030	6,013	0
2276	City of Newport	6/30/2014	Contribution	5.4	4.4	(111,973)	(91,237)	(20,736)	(20,736)	(20,736)	(20,736)	(20,736)	(8,293)	0
2276	City of Newport	6/30/2013	Contribution	5.6	3.6	(20,843)	(13,399)	(3,722)	(3,722)	(3,722)	(3,722)	(2,233)	0	0
2277	City Of Rajneeshpuram	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2014	Proportion	5.4	4.4	605,460	493,338	112,122	112,122	112,122	112,122	112,122	44,850	0
2278	City of Springfield	6/30/2014	Contribution	5.4	4.4	(1,033,710)	(842,282)	(191,428)	(191,428)	(191,428)	(191,428)	(191,428)	(76,570)	0
2278	City of Springfield	6/30/2013	Contribution	5.6	3.6	(214,375)	(137,813)	(38,281)	(38,281)	(38,281)	(38,281)	(22,970)	0	0
2279	City of Keizer	6/30/2014	Proportion	5.4	4.4	15,377	12,529	2,848	2,848	2,848	2,848	2,848	1,137	0
2279	City of Keizer	6/30/2014	Contribution	5.4	4.4	(268,587)	(218,849)	(49,738)	(49,738)	(49,738)	(49,738)	(49,738)	(19,897)	0
2279	City of Keizer	6/30/2013	Contribution	5.6	3.6	(169,718)	(109,104)	(30,307)	(30,307)	(30,307)	(30,307)	(18,183)	0	0
2280	City of Winston	6/30/2014	Proportion	5.4	4.4	48,588	39,590	8,998	8,998	8,998	8,998	8,998	3,598	0
2280	City of Winston	6/30/2014	Contribution	5.4	4.4	(75,128)	(61,215)	(13,913)	(13,913)	(13,913)	(13,913)	(13,913)	(5,563)	0
2280	City of Winston	6/30/2013	Contribution	5.6	3.6	(28,300)	(18,192)	(5,054)	(5,054)	(5,054)	(5,054)	(3,030)	0	0
2281	City of Manzanita	6/30/2014	Proportion	5.4	4.4	9,717	7,918	1,799	1,799	1,799	1,799	1,799	722	0
2281	City of Manzanita	6/30/2014	Contribution	5.4	4.4	(20,772)	(16,925)	(3,847)	(3,847)	(3,847)	(3,847)	(3,847)	(1,537)	0
2281	City of Manzanita	6/30/2013	Contribution	5.6	3.6	(7,071)	(4,545)	(1,263)	(1,263)	(1,263)	(1,263)	(756)	0	0
2282	City of Eagle Point	6/30/2014	Proportion	5.4	4.4	(7,219)	(5,882)	(1,337)	(1,337)	(1,337)	(1,337)	(1,337)	(534)	0
2282	City of Eagle Point	6/30/2014	Contribution	5.4	4.4	(64,515)	(52,568)	(11,947)	(11,947)	(11,947)	(11,947)	(11,947)	(4,780)	0
2282	City of Eagle Point	6/30/2013	Contribution	5.6	3.6	(52,227)	(33,575)	(9,326)	(9,326)	(9,326)	(9,326)	(5,597)	0	0
2283	City of Maupin	6/30/2014	Proportion	5.4	4.4	(4,495)	(3,663)	(832)	(832)	(832)	(832)	(832)	(335)	0
2283	City of Maupin	6/30/2014	Contribution	5.4	4.4	358	292	66	66	66	66	66	28	0
2283	City of Maupin	6/30/2013	Contribution	5.6	3.6	9,053	5,819	1,617	1,617	1,617	1,617	968	0	0
2284	City of Halsey	6/30/2014	Proportion	5.4	4.4	(24,211)	(19,727)	(4,484)	(4,484)	(4,484)	(4,484)	(4,484)	(1,791)	0
2284	City of Halsey	6/30/2014	Contribution	5.4	4.4	11,557	9,417	2,140	2,140	2,140	2,140	2,140	857	0
2284	City of Halsey	6/30/2013	Contribution	5.6	3.6	(1,708)	(1,098)	(305)	(305)	(305)	(305)	(183)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2285	City of Veneta	6/30/2014	Proportion	5.4	4.4	41,829	34,083	7,746	7,746	7,746	7,746	7,746	3,099	0
2285	City of Veneta	6/30/2014	Contribution	5.4	4.4	(52,221)	(42,550)	(9,671)	(9,671)	(9,671)	(9,671)	(9,671)	(3,866)	0
2285	City of Veneta	6/30/2013	Contribution	5.6	3.6	(11,773)	(7,569)	(2,102)	(2,102)	(2,102)	(2,102)	(1,263)	0	0
2286	City of Millersburg	6/30/2014	Proportion	5.4	4.4	10,519	8,571	1,948	1,948	1,948	1,948	1,948	779	0
2286	City of Millersburg	6/30/2014	Contribution	5.4	4.4	(11,944)	(9,732)	(2,212)	(2,212)	(2,212)	(2,212)	(2,212)	(884)	0
2286	City of Millersburg	6/30/2013	Contribution	5.6	3.6	2,341	1,505	418	418	418	418	251	0	0
2287	City of King City	6/30/2014	Proportion	5.4	4.4	11,761	9,583	2,178	2,178	2,178	2,178	2,178	871	0
2287	City of King City	6/30/2014	Contribution	5.4	4.4	(12,936)	(10,540)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(956)	0
2287	City of King City	6/30/2013	Contribution	5.6	3.6	(1,982)	(1,274)	(354)	(354)	(354)	(354)	(212)	0	0
2288	City of Tualatin	6/30/2014	Proportion	5.4	4.4	(46,689)	(38,043)	(8,646)	(8,646)	(8,646)	(8,646)	(8,646)	(3,459)	0
2288	City of Tualatin	6/30/2014	Contribution	5.4	4.4	(176,175)	(143,550)	(32,625)	(32,625)	(32,625)	(32,625)	(32,625)	(13,050)	0
2288	City of Tualatin	6/30/2013	Contribution	5.6	3.6	12,045	7,743	2,151	2,151	2,151	2,151	1,290	0	0
2289	City Of St Paul	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2014	Proportion	5.4	4.4	34,097	27,783	6,314	6,314	6,314	6,314	6,314	2,527	0
2290	City of Molalla	6/30/2014	Contribution	5.4	4.4	(21,027)	(17,133)	(3,894)	(3,894)	(3,894)	(3,894)	(3,894)	(1,557)	0
2290	City of Molalla	6/30/2013	Contribution	5.6	3.6	28,279	18,179	5,050	5,050	5,050	5,050	3,029	0	0
2291	City of Florence	6/30/2014	Proportion	5.4	4.4	74,096	60,375	13,721	13,721	13,721	13,721	13,721	5,491	0
2291	City of Florence	6/30/2014	Contribution	5.4	4.4	(91,375)	(74,454)	(16,921)	(16,921)	(16,921)	(16,921)	(16,921)	(6,770)	0
2291	City of Florence	6/30/2013	Contribution	5.6	3.6	7,053	4,535	1,259	1,259	1,259	1,259	758	0	0
2292	City of North Bend	6/30/2014	Proportion	5.4	4.4	(47,614)	(38,797)	(8,817)	(8,817)	(8,817)	(8,817)	(8,817)	(3,529)	0
2292	City of North Bend	6/30/2014	Contribution	5.4	4.4	(125,604)	(102,344)	(23,260)	(23,260)	(23,260)	(23,260)	(23,260)	(9,304)	0
2292	City of North Bend	6/30/2013	Contribution	5.6	3.6	(26,197)	(16,841)	(4,678)	(4,678)	(4,678)	(4,678)	(2,807)	0	0
2293	City of Lowell	6/30/2014	Proportion	5.4	4.4	2,365	1,927	438	438	438	438	438	175	0
2293	City of Lowell	6/30/2014	Contribution	5.4	4.4	(18,032)	(14,693)	(3,339)	(3,339)	(3,339)	(3,339)	(3,339)	(1,337)	0
2293	City of Lowell	6/30/2013	Contribution	5.6	3.6	(3,195)	(2,053)	(571)	(571)	(571)	(571)	(340)	0	0
2294	City of Depoe Bay	6/30/2014	Proportion	5.4	4.4	(10,692)	(8,712)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(792)	0
2294	City of Depoe Bay	6/30/2014	Contribution	5.4	4.4	(18,582)	(15,141)	(3,441)	(3,441)	(3,441)	(3,441)	(3,441)	(1,377)	0
2294	City of Depoe Bay	6/30/2013	Contribution	5.6	3.6	(7,342)	(4,720)	(1,311)	(1,311)	(1,311)	(1,311)	(787)	0	0
2295	City of Tigard	6/30/2014	Proportion	5.4	4.4	157,317	128,184	29,133	29,133	29,133	29,133	29,133	11,652	0
2295	City of Tigard	6/30/2014	Contribution	5.4	4.4	(118,862)	(96,851)	(22,011)	(22,011)	(22,011)	(22,011)	(22,011)	(8,807)	0
2295	City of Tigard	6/30/2013	Contribution	5.6	3.6	44,631	28,691	7,970	7,970	7,970	7,970	4,781	0	0
2296	City of Happy Valley	6/30/2014	Proportion	5.4	4.4	86,750	70,685	16,065	16,065	16,065	16,065	16,065	6,425	0
2296	City of Happy Valley	6/30/2014	Contribution	5.4	4.4	(42,598)	(34,709)	(7,889)	(7,889)	(7,889)	(7,889)	(7,889)	(3,153)	0
2296	City of Happy Valley	6/30/2013	Contribution	5.6	3.6	29,890	19,214	5,338	5,338	5,338	5,338	3,200	0	0
2297	City of Rainier	6/30/2014	Proportion	5.4	4.4	(59,592)	(48,556)	(11,036)	(11,036)	(11,036)	(11,036)	(11,036)	(4,412)	0
2297	City of Rainier	6/30/2014	Contribution	5.4	4.4	(23,733)	(19,338)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(1,758)	0
2297	City of Rainier	6/30/2013	Contribution	5.6	3.6	(37,071)	(23,831)	(6,620)	(6,620)	(6,620)	(6,620)	(3,971)	0	0
2298	City of Lincoln City	6/30/2014	Proportion	5.4	4.4	190,823	155,485	35,338	35,338	35,338	35,338	35,338	14,133	0
2298	City of Lincoln City	6/30/2014	Contribution	5.4	4.4	(353,764)	(288,252)	(65,512)	(65,512)	(65,512)	(65,512)	(65,512)	(26,204)	0
2298	City of Lincoln City	6/30/2013	Contribution	5.6	3.6	(90,401)	(58,115)	(16,143)	(16,143)	(16,143)	(16,143)	(9,686)	0	0
2299	City of Dunes City	6/30/2014	Proportion	5.4	4.4	875	713	162	162	162	162	162	65	0
2299	City of Dunes City	6/30/2014	Contribution	5.4	4.4	(1,212)	(988)	(224)	(224)	(224)	(224)	(224)	(92)	0
2299	City of Dunes City	6/30/2013	Contribution	5.6	3.6	627	403	112	112	112	112	67	0	0
2300	City of Yachats	6/30/2014	Proportion	5.4	4.4	2,670	2,176	494	494	494	494	494	200	0
2300	City of Yachats	6/30/2014	Contribution	5.4	4.4	(24,961)	(20,339)	(4,622)	(4,622)	(4,622)	(4,622)	(4,622)	(1,851)	0
2300	City of Yachats	6/30/2013	Contribution	5.6	3.6	(15,452)	(9,934)	(2,759)	(2,759)	(2,759)	(2,759)	(1,657)	0	0
2301	City of Moro	6/30/2014	Proportion	5.4	4.4	3,568	2,907	661	661	661	661	661	263	0
2301	City of Moro	6/30/2014	Contribution	5.4	4.4	(6,068)	(4,944)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(448)	0
2301	City of Moro	6/30/2013	Contribution	5.6	3.6	(3,059)	(1,967)	(546)	(546)	(546)	(546)	(329)	0	0
2302	City of Mt. Vernon	6/30/2014	Proportion	5.4	4.4	3,513	2,862	651	651	651	651	651	258	0
2302	City of Mt. Vernon	6/30/2014	Contribution	5.4	4.4	(6,958)	(5,669)	(1,289)	(1,289)	(1,289)	(1,289)	(1,289)	(513)	0
2302	City of Mt. Vernon	6/30/2013	Contribution	5.6	3.6	(4,239)	(2,725)	(757)	(757)	(757)	(757)	(454)	0	0
2303	City of Woodburn	6/30/2014	Proportion	5.4	4.4	166,387	135,575	30,812	30,812	30,812	30,812	30,812	12,327	0
2303	City of Woodburn	6/30/2014	Contribution	5.4	4.4	(380,044)	(309,665)	(70,379)	(70,379)	(70,379)	(70,379)	(70,379)	(28,149)	0
2303	City of Woodburn	6/30/2013	Contribution	5.6	3.6	(34,918)	(22,448)	(6,235)	(6,235)	(6,235)	(6,235)	(3,743)	0	0
2304	City of Gladstone	6/30/2014	Proportion	5.4	4.4	52,033	42,397	9,636	9,636	9,636	9,636	9,636	3,853	0
2304	City of Gladstone	6/30/2014	Contribution	5.4	4.4	(67,541)	(55,033)	(12,508)	(12,508)	(12,508)	(12,508)	(12,508)	(5,001)	0
2304	City of Gladstone	6/30/2013	Contribution	5.6	3.6	(1,336)	(858)	(239)	(239)	(239)	(239)	(141)	0	0
2305	City of Elkton	6/30/2014	Proportion	5.4	4.4	(428)	(349)	(79)	(79)	(79)	(79)	(79)	(33)	0
2305	City of Elkton	6/30/2014	Contribution	5.4	4.4	(1,998)	(1,628)	(370)	(370)	(370)	(370)	(370)	(148)	0
2305	City of Elkton	6/30/2013	Contribution	5.6	3.6	961	617	172	172	172	172	101	0	0
2306	City of Imbler	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Contribution	5.4	4.4	941	767	174	174	174	174	174	71	0
2307	City of Yoncalla	6/30/2014	Proportion	5.4	4.4	9,099	7,414	1,685	1,685	1,685	1,685	1,685	674	0
2307	City of Yoncalla	6/30/2014	Contribution	5.4	4.4	(4,045)	(3,296)	(749)	(749)	(749)	(749)	(749)	(300)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2307	City of Yoncalla	6/30/2013	Contribution	5.6	3.6	3,247	2,087	580	580	580	580	347	0	0
2308	City of North Powder	6/30/2014	Proportion	5.4	4.4	2,639	2,150	489	489	489	489	489	194	0
2308	City of North Powder	6/30/2014	Contribution	5.4	4.4	(1,878)	(1,530)	(348)	(348)	(348)	(348)	(348)	(138)	0
2308	City of North Powder	6/30/2013	Contribution	5.6	3.6	66	42	12	12	12	12	6	0	0
2309	City of Gearhart	6/30/2014	Proportion	5.4	4.4	(5,591)	(4,556)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(416)	0
2309	City of Gearhart	6/30/2014	Contribution	5.4	4.4	(30,612)	(24,943)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(2,267)	0
2309	City of Gearhart	6/30/2013	Contribution	5.6	3.6	(26,034)	(16,736)	(4,649)	(4,649)	(4,649)	(4,649)	(2,789)	0	0
2501	Port of The Dalles	6/30/2014	Proportion	5.4	4.4	18,049	14,707	3,342	3,342	3,342	3,342	3,342	1,339	0
2501	Port of The Dalles	6/30/2014	Contribution	5.4	4.4	(10,234)	(8,339)	(1,895)	(1,895)	(1,895)	(1,895)	(1,895)	(759)	0
2501	Port of The Dalles	6/30/2013	Contribution	5.6	3.6	(739)	(475)	(132)	(132)	(132)	(132)	(79)	0	0
2504	Oak Lodge Water District	6/30/2014	Proportion	5.4	4.4	(2,222)	(1,811)	(411)	(411)	(411)	(411)	(411)	(167)	0
2504	Oak Lodge Water District	6/30/2014	Contribution	5.4	4.4	(35,941)	(29,285)	(6,656)	(6,656)	(6,656)	(6,656)	(6,656)	(2,661)	0
2504	Oak Lodge Water District	6/30/2013	Contribution	5.6	3.6	(8,739)	(5,617)	(1,561)	(1,561)	(1,561)	(1,561)	(934)	0	0
2507	Port of Astoria	6/30/2014	Proportion	5.4	4.4	(30,675)	(24,994)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(2,270)	0
2507	Port of Astoria	6/30/2014	Contribution	5.4	4.4	7,367	6,003	1,364	1,364	1,364	1,364	1,364	547	0
2507	Port of Astoria	6/30/2013	Contribution	5.6	3.6	24,317	15,633	4,342	4,342	4,342	4,342	2,607	0	0
2508	Multnomah Drainage	6/30/2014	Proportion	5.4	4.4	37,592	30,631	6,961	6,961	6,961	6,961	6,961	2,787	0
2508	Multnomah Drainage	6/30/2014	Contribution	5.4	4.4	12,185	9,929	2,256	2,256	2,256	2,256	2,256	905	0
2508	Multnomah Drainage	6/30/2013	Contribution	5.6	3.6	54,825	35,245	9,790	9,790	9,790	9,790	5,875	0	0
2510	Horsefly Irrigation District	6/30/2014	Proportion	5.4	4.4	(10,380)	(8,458)	(1,922)	(1,922)	(1,922)	(1,922)	(1,922)	(770)	0
2510	Horsefly Irrigation District	6/30/2014	Contribution	5.4	4.4	3,677	2,996	681	681	681	681	681	272	0
2510	Horsefly Irrigation District	6/30/2013	Contribution	5.6	3.6	3,121	2,007	557	557	557	557	336	0	0
2511	Grants Pass Irrigation District	6/30/2014	Proportion	5.4	4.4	(6,868)	(5,596)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(508)	0
2511	Grants Pass Irrigation District	6/30/2014	Contribution	5.4	4.4	(20,858)	(16,995)	(3,863)	(3,863)	(3,863)	(3,863)	(3,863)	(1,543)	0
2511	Grants Pass Irrigation District	6/30/2013	Contribution	5.6	3.6	(22,390)	(14,394)	(3,998)	(3,998)	(3,998)	(3,998)	(2,400)	0	0
2512	Port of Portland	6/30/2014	Proportion	5.4	4.4	(176,499)	(143,814)	(32,685)	(32,685)	(32,685)	(32,685)	(32,685)	(13,074)	0
2512	Port of Portland	6/30/2014	Contribution	5.4	4.4	(1,624,908)	(1,323,999)	(300,909)	(300,909)	(300,909)	(300,909)	(300,909)	(120,363)	0
2512	Port of Portland	6/30/2013	Contribution	5.6	3.6	(1,040,775)	(669,069)	(185,853)	(185,853)	(185,853)	(185,853)	(111,510)	0	0
2513	Port of Coos Bay	6/30/2014	Proportion	5.4	4.4	(4,678)	(3,812)	(866)	(866)	(866)	(866)	(866)	(348)	0
2513	Port of Coos Bay	6/30/2014	Contribution	5.4	4.4	(72,026)	(58,688)	(13,338)	(13,338)	(13,338)	(13,338)	(13,338)	(5,336)	0
2513	Port of Coos Bay	6/30/2013	Contribution	5.6	3.6	(33,333)	(21,429)	(5,952)	(5,952)	(5,952)	(5,952)	(3,573)	0	0
2515	Klamath County Fire District 1	6/30/2014	Proportion	5.4	4.4	(278,267)	(226,736)	(51,531)	(51,531)	(51,531)	(51,531)	(51,531)	(20,612)	0
2515	Klamath County Fire District 1	6/30/2014	Contribution	5.4	4.4	(768,022)	(625,796)	(142,226)	(142,226)	(142,226)	(142,226)	(142,226)	(56,892)	0
2515	Klamath County Fire District 1	6/30/2013	Contribution	5.6	3.6	(428,637)	(275,553)	(76,542)	(76,542)	(76,542)	(76,542)	(45,927)	0	0
2518	Clackamas County Housing Authority	6/30/2014	Proportion	5.4	4.4	29,011	23,639	5,372	5,372	5,372	5,372	5,372	2,151	0
2518	Clackamas County Housing Authority	6/30/2014	Contribution	5.4	4.4	(94,843)	(77,279)	(17,564)	(17,564)	(17,564)	(17,564)	(17,564)	(7,023)	0
2518	Clackamas County Housing Authority	6/30/2013	Contribution	5.6	3.6	3,820	2,456	682	682	682	682	410	0	0
2519	Portland Housing Authority	6/30/2014	Proportion	5.4	4.4	(125,994)	(102,662)	(23,332)	(23,332)	(23,332)	(23,332)	(23,332)	(9,334)	0
2519	Portland Housing Authority	6/30/2014	Contribution	5.4	4.4	(462,528)	(376,875)	(85,653)	(85,653)	(85,653)	(85,653)	(85,653)	(34,263)	0
2519	Portland Housing Authority	6/30/2013	Contribution	5.6	3.6	(200,770)	(129,066)	(35,852)	(35,852)	(35,852)	(35,852)	(21,510)	0	0
2521	League of Oregon Cities	6/30/2014	Proportion	5.4	4.4	(9,941)	(8,100)	(1,841)	(1,841)	(1,841)	(1,841)	(1,841)	(736)	0
2521	League of Oregon Cities	6/30/2014	Contribution	5.4	4.4	(156,383)	(127,423)	(28,960)	(28,960)	(28,960)	(28,960)	(28,960)	(11,583)	0
2521	League of Oregon Cities	6/30/2013	Contribution	5.6	3.6	(103,087)	(66,271)	(18,408)	(18,408)	(18,408)	(18,408)	(11,047)	0	0
2522	Lane Council of Governments	6/30/2014	Proportion	5.4	4.4	(320,949)	(261,514)	(59,435)	(59,435)	(59,435)	(59,435)	(59,435)	(23,774)	0
2522	Lane Council of Governments	6/30/2014	Contribution	5.4	4.4	(271,259)	(221,026)	(50,233)	(50,233)	(50,233)	(50,233)	(50,233)	(20,094)	0
2522	Lane Council of Governments	6/30/2013	Contribution	5.6	3.6	(217,376)	(139,742)	(38,817)	(38,817)	(38,817)	(38,817)	(23,291)	0	0
2524	Oak Lodge Sanitary District	6/30/2014	Proportion	5.4	4.4	(21,260)	(17,323)	(3,937)	(3,937)	(3,937)	(3,937)	(3,937)	(1,575)	0
2524	Oak Lodge Sanitary District	6/30/2014	Contribution	5.4	4.4	(81,820)	(66,668)	(15,152)	(15,152)	(15,152)	(15,152)	(15,152)	(6,060)	0
2524	Oak Lodge Sanitary District	6/30/2013	Contribution	5.6	3.6	(55,762)	(35,846)	(9,958)	(9,958)	(9,958)	(9,958)	(5,972)	0	0
2526	Clatskanie PUD	6/30/2014	Proportion	5.4	4.4	(143,594)	(117,003)	(26,591)	(26,591)	(26,591)	(26,591)	(26,591)	(10,639)	0
2526	Clatskanie PUD	6/30/2014	Contribution	5.4	4.4	(22,389)	(18,243)	(4,146)	(4,146)	(4,146)	(4,146)	(4,146)	(1,659)	0
2526	Clatskanie PUD	6/30/2013	Contribution	5.6	3.6	40,074	25,762	7,156	7,156	7,156	7,156	4,294	0	0
2527	Deschutes Valley Water District	6/30/2014	Proportion	5.4	4.4	(328)	(267)	(61)	(61)	(61)	(61)	(61)	(23)	0
2527	Deschutes Valley Water District	6/30/2014	Contribution	5.4	4.4	(39,250)	(31,981)	(7,269)	(7,269)	(7,269)	(7,269)	(7,269)	(2,905)	0
2527	Deschutes Valley Water District	6/30/2013	Contribution	5.6	3.6	(6,395)	(4,111)	(1,142)	(1,142)	(1,142)	(1,142)	(685)	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Proportion	5.4	4.4	74,726	60,888	13,838	13,838	13,838	13,838	13,838	5,536	0
2528	Columbia River Fire & Rescue	6/30/2014	Contribution	5.4	4.4	(126,582)	(103,141)	(23,441)	(23,441)	(23,441)	(23,441)	(23,441)	(9,377)	0
2528	Columbia River Fire & Rescue	6/30/2013	Contribution	5.6	3.6	34,920	22,448	6,236	6,236	6,236	6,236	3,740	0	0
2529	East Fork Irrigation District	6/30/2014	Proportion	5.4	4.4	1,059	863	196	196	196	196	196	79	0
2529	East Fork Irrigation District	6/30/2014	Contribution	5.4	4.4	1,821	1,484	337	337	337	337	337	136	0
2529	East Fork Irrigation District	6/30/2013	Contribution	5.6	3.6	5,085	3,269	908	908	908	908	545	0	0
2530	River Road Water District	6/30/2014	Proportion	5.4	4.4	(1,468)	(1,196)	(272)	(272)	(272)	(272)	(272)	(108)	0
2530	River Road Water District	6/30/2014	Contribution	5.4	4.4	(52,306)	(42,620)	(9,686)	(9,686)	(9,686)	(9,686)	(9,686)	(3,876)	0
2530	River Road Water District	6/30/2013	Contribution	5.6	3.6	(43,634)	(28,050)	(7,792)	(7,792)	(7,792)	(7,792)	(4,674)	0	0
2531	Oregon School Boards Association	6/30/2014	Proportion	5.4	4.4	73,781	60,118	13,663	13,663	13,663	13,663	13,663	5,466	0
2531	Oregon School Boards Association	6/30/2014	Contribution	5.4	4.4	(113,425)	(92,420)	(21,005)	(21,005)	(21,005)	(21,005)	(21,005)	(8,400)	0
2531	Oregon School Boards Association	6/30/2013	Contribution	5.6	3.6	(52,027)	(33,445)	(9,291)	(9,291)	(9,291)	(9,291)	(5,572)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2533	Owyhee Irrigation District	6/30/2014	Proportion	5.4	4.4	(46,078)	(37,545)	(8,533)	(8,533)	(8,533)	(8,533)	(8,533)	(3,413)	0
2533	Owyhee Irrigation District	6/30/2014	Contribution	5.4	4.4	12,614	10,278	2,336	2,336	2,336	2,336	2,336	934	0
2533	Owyhee Irrigation District	6/30/2013	Contribution	5.6	3.6	61,844	39,756	11,044	11,044	11,044	11,044	6,624	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2014	Contribution	5.4	4.4	2,671	2,176	495	495	495	495	495	196	0
2536	Valley View Cemetery	6/30/2013	Contribution	5.6	3.6	2,376	1,528	424	424	424	424	256	0	0
2538	Clackamas Vector Control	6/30/2014	Proportion	5.4	4.4	2,748	2,239	509	509	509	509	509	203	0
2538	Clackamas Vector Control	6/30/2014	Contribution	5.4	4.4	1,373	1,119	254	254	254	254	254	103	0
2538	Clackamas Vector Control	6/30/2013	Contribution	5.6	3.6	13,204	8,488	2,358	2,358	2,358	2,358	1,414	0	0
2540	West Extension Irrigation District	6/30/2014	Proportion	5.4	4.4	3,267	2,662	605	605	605	605	605	242	0
2540	West Extension Irrigation District	6/30/2014	Contribution	5.4	4.4	(10,384)	(8,461)	(1,923)	(1,923)	(1,923)	(1,923)	(1,923)	(769)	0
2540	West Extension Irrigation District	6/30/2013	Contribution	5.6	3.6	(2,098)	(1,348)	(375)	(375)	(375)	(375)	(223)	0	0
2541	Jackson County Vector Control District	6/30/2014	Proportion	5.4	4.4	21,352	17,398	3,954	3,954	3,954	3,954	3,954	1,582	0
2541	Jackson County Vector Control District	6/30/2014	Contribution	5.4	4.4	(23,450)	(19,107)	(4,343)	(4,343)	(4,343)	(4,343)	(4,343)	(1,735)	0
2541	Jackson County Vector Control District	6/30/2013	Contribution	5.6	3.6	4,144	2,664	740	740	740	740	444	0	0
2542	Rainbow Water District	6/30/2014	Proportion	5.4	4.4	6,597	5,375	1,222	1,222	1,222	1,222	1,222	487	0
2542	Rainbow Water District	6/30/2014	Contribution	5.4	4.4	(25,085)	(20,440)	(4,645)	(4,645)	(4,645)	(4,645)	(4,645)	(1,860)	0
2542	Rainbow Water District	6/30/2013	Contribution	5.6	3.6	(6,693)	(4,303)	(1,195)	(1,195)	(1,195)	(1,195)	(718)	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	38,208	31,132	7,076	7,076	7,076	7,076	7,076	2,828	0
2544	Santa Clara Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(6,003)	(4,891)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(443)	0
2544	Santa Clara Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	17,044	10,956	3,044	3,044	3,044	3,044	1,824	0	0
2545	Council of Governments	6/30/2014	Proportion	5.4	4.4	190,597	155,301	35,296	35,296	35,296	35,296	35,296	14,117	0
2545	Council of Governments	6/30/2014	Contribution	5.4	4.4	(189,549)	(154,447)	(35,102)	(35,102)	(35,102)	(35,102)	(35,102)	(14,039)	0
2545	Council of Governments	6/30/2013	Contribution	5.6	3.6	5,028	3,232	898	898	898	898	538	0	0
2547	Metzger Water District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2014	Proportion	5.4	4.4	54,659	44,537	10,122	10,122	10,122	10,122	10,122	4,049	0
2549	Rogue River Fire District	6/30/2014	Contribution	5.4	4.4	(13,699)	(11,162)	(2,537)	(2,537)	(2,537)	(2,537)	(2,537)	(1,014)	0
2549	Rogue River Fire District	6/30/2013	Contribution	5.6	3.6	18,356	11,800	3,278	3,278	3,278	3,278	1,966	0	0
2550	Nyssa Road Assessment District 2	6/30/2014	Proportion	5.4	4.4	(9,881)	(8,051)	(1,830)	(1,830)	(1,830)	(1,830)	(1,830)	(731)	0
2550	Nyssa Road Assessment District 2	6/30/2014	Contribution	5.4	4.4	31,154	25,385	5,769	5,769	5,769	5,769	5,769	2,309	0
2550	Nyssa Road Assessment District 2	6/30/2013	Contribution	5.6	3.6	21,171	13,609	3,781	3,781	3,781	3,781	2,266	0	0
2551	Sandy Fire Department	6/30/2014	Proportion	5.4	4.4	(91,689)	(74,710)	(16,979)	(16,979)	(16,979)	(16,979)	(16,979)	(6,794)	0
2551	Sandy Fire Department	6/30/2014	Contribution	5.4	4.4	23,179	18,887	4,292	4,292	4,292	4,292	4,292	1,719	0
2551	Sandy Fire Department	6/30/2013	Contribution	5.6	3.6	(1,396)	(898)	(249)	(249)	(249)	(249)	(151)	0	0
2552	Winston-Dillard Fire District	6/30/2014	Proportion	5.4	4.4	12,219	9,956	2,263	2,263	2,263	2,263	2,263	904	0
2552	Winston-Dillard Fire District	6/30/2014	Contribution	5.4	4.4	27,099	22,081	5,018	5,018	5,018	5,018	5,018	2,009	0
2552	Winston-Dillard Fire District	6/30/2013	Contribution	5.6	3.6	116,400	74,828	20,786	20,786	20,786	20,786	12,470	0	0
2553	Tangent Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	3,469	2,827	642	642	642	642	642	259	0
2553	Tangent Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(108)	(88)	(20)	(20)	(20)	(20)	(20)	(8)	0
2553	Tangent Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	1,941	1,247	347	347	347	347	206	0	0
2555	Monroe Fire Department	6/30/2014	Proportion	5.4	4.4	1,529	1,246	283	283	283	283	283	114	0
2555	Monroe Fire Department	6/30/2014	Contribution	5.4	4.4	92	75	17	17	17	17	17	7	0
2555	Monroe Fire Department	6/30/2013	Contribution	5.6	3.6	1,779	1,143	318	318	318	318	189	0	0
2556	Jackson County Fire District 5	6/30/2014	Proportion	5.4	4.4	(28,580)	(23,287)	(5,293)	(5,293)	(5,293)	(5,293)	(5,293)	(2,115)	0
2556	Jackson County Fire District 5	6/30/2014	Contribution	5.4	4.4	(171,852)	(140,028)	(31,824)	(31,824)	(31,824)	(31,824)	(31,824)	(12,732)	0
2556	Jackson County Fire District 5	6/30/2013	Contribution	5.6	3.6	(119,886)	(77,070)	(21,408)	(21,408)	(21,408)	(21,408)	(12,846)	0	0
2557	Estacada Fire Department	6/30/2014	Proportion	5.4	4.4	84,701	69,016	15,685	15,685	15,685	15,685	15,685	6,276	0
2557	Estacada Fire Department	6/30/2014	Contribution	5.4	4.4	(56,115)	(45,723)	(10,392)	(10,392)	(10,392)	(10,392)	(10,392)	(4,155)	0
2557	Estacada Fire Department	6/30/2013	Contribution	5.6	3.6	(9,011)	(5,793)	(1,609)	(1,609)	(1,609)	(1,609)	(966)	0	0
2558	Boring Fire Department	6/30/2014	Proportion	5.4	4.4	35,330	28,787	6,543	6,543	6,543	6,543	6,543	2,615	0
2558	Boring Fire Department	6/30/2014	Contribution	5.4	4.4	(257,682)	(209,963)	(47,719)	(47,719)	(47,719)	(47,719)	(47,719)	(19,087)	0
2558	Boring Fire Department	6/30/2013	Contribution	5.6	3.6	2,547	1,637	455	455	455	455	272	0	0
2559	Keizer Fire Department	6/30/2014	Proportion	5.4	4.4	104,006	84,746	19,260	19,260	19,260	19,260	19,260	7,706	0
2559	Keizer Fire Department	6/30/2014	Contribution	5.4	4.4	(95,238)	(77,601)	(17,637)	(17,637)	(17,637)	(17,637)	(17,637)	(7,053)	0
2559	Keizer Fire Department	6/30/2013	Contribution	5.6	3.6	(4,998)	(3,214)	(892)	(892)	(892)	(892)	(538)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	16,481	13,429	3,052	3,052	3,052	3,052	3,052	1,221	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(21,444)	(17,473)	(3,971)	(3,971)	(3,971)	(3,971)	(3,971)	(1,589)	0
2561	Jefferson Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(9,296)	(5,976)	(1,660)	(1,660)	(1,660)	(1,660)	(996)	0	0
2562	Odell Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	4,783	3,897	886	886	886	886	886	353	0
2562	Odell Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(3,781)	(3,081)	(700)	(700)	(700)	(700)	(700)	(281)	0
2562	Odell Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(591)	(379)	(106)	(106)	(106)	(106)	(61)	0	0
2563	Central Oregon Irrigation District	6/30/2014	Proportion	5.4	4.4	13,471	10,976	2,495	2,495	2,495	2,495	2,495	996	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2563	Central Oregon Irrigation District	6/30/2014	Contribution	5.4	4.4	(21,054)	(17,155)	(3,899)	(3,899)	(3,899)	(3,899)	(3,899)	(1,559)	0
2563	Central Oregon Irrigation District	6/30/2013	Contribution	5.6	3.6	27,954	17,970	4,992	4,992	4,992	4,992	2,994	0	0
2564	Illinois Valley Fire District	6/30/2014	Proportion	5.4	4.4	57,711	47,024	10,687	10,687	10,687	10,687	10,687	4,276	0
2564	Illinois Valley Fire District	6/30/2014	Contribution	5.4	4.4	(34,494)	(28,106)	(6,388)	(6,388)	(6,388)	(6,388)	(6,388)	(2,554)	0
2564	Illinois Valley Fire District	6/30/2013	Contribution	5.6	3.6	(2,291)	(1,473)	(409)	(409)	(409)	(409)	(246)	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(571)	(465)	(106)	(106)	(106)	(106)	(106)	(41)	0
2567	Charleston Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(2,613)	(2,129)	(484)	(484)	(484)	(484)	(484)	(193)	0
2567	Charleston Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(379)	(243)	(68)	(68)	(68)	(68)	(39)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Proportion	5.4	4.4	(18,007)	(14,672)	(3,335)	(3,335)	(3,335)	(3,335)	(3,335)	(1,332)	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Contribution	5.4	4.4	59,167	48,210	10,957	10,957	10,957	10,957	10,957	4,382	0
2568	Molalla Rural Fire Protection District 73	6/30/2013	Contribution	5.6	3.6	25,104	16,138	4,483	4,483	4,483	4,483	2,689	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Proportion	5.4	4.4	(89,149)	(72,640)	(16,509)	(16,509)	(16,509)	(16,509)	(16,509)	(6,604)	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Contribution	5.4	4.4	(45,591)	(37,148)	(8,443)	(8,443)	(8,443)	(8,443)	(8,443)	(3,376)	0
2569	Central Oregon Intergovernmental Council	6/30/2013	Contribution	5.6	3.6	(20,990)	(13,494)	(3,748)	(3,748)	(3,748)	(3,748)	(2,250)	0	0
2570	Port of St Helens	6/30/2014	Proportion	5.4	4.4	(4,004)	(3,263)	(741)	(741)	(741)	(741)	(741)	(299)	0
2570	Port of St Helens	6/30/2014	Contribution	5.4	4.4	135	110	25	25	25	25	25	10	0
2570	Port of St Helens	6/30/2013	Contribution	5.6	3.6	3,954	2,542	706	706	706	706	424	0	0
2571	Crystal Springs Water District	6/30/2014	Proportion	5.4	4.4	(44,043)	(35,887)	(8,156)	(8,156)	(8,156)	(8,156)	(8,156)	(3,263)	0
2571	Crystal Springs Water District	6/30/2014	Contribution	5.4	4.4	3,236	2,637	599	599	599	599	599	241	0
2571	Crystal Springs Water District	6/30/2013	Contribution	5.6	3.6	(16,208)	(10,420)	(2,894)	(2,894)	(2,894)	(2,894)	(1,738)	0	0
2572	Local Government Personnel Institute	6/30/2014	Proportion	5.4	4.4	19,024	15,501	3,523	3,523	3,523	3,523	3,523	1,409	0
2572	Local Government Personnel Institute	6/30/2014	Contribution	5.4	4.4	(39,541)	(32,219)	(7,322)	(7,322)	(7,322)	(7,322)	(7,322)	(2,931)	0
2572	Local Government Personnel Institute	6/30/2013	Contribution	5.6	3.6	6,312	4,058	1,127	1,127	1,127	1,127	677	0	0
2573	Goshen Fire District	6/30/2014	Proportion	5.4	4.4	(21,893)	(17,839)	(4,054)	(4,054)	(4,054)	(4,054)	(4,054)	(1,623)	0
2573	Goshen Fire District	6/30/2014	Contribution	5.4	4.4	9,918	8,081	1,837	1,837	1,837	1,837	1,837	733	0
2573	Goshen Fire District	6/30/2013	Contribution	5.6	3.6	(5,714)	(3,674)	(1,020)	(1,020)	(1,020)	(1,020)	(614)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	4.4	11,427	9,311	2,116	2,116	2,116	2,116	2,116	847	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	4.4	(11,030)	(8,987)	(2,043)	(2,043)	(2,043)	(2,043)	(2,043)	(815)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	3.6	(1,824)	(1,172)	(326)	(326)	(326)	(326)	(194)	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	4,057	3,306	751	751	751	751	751	302	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(7,511)	(6,120)	(1,391)	(1,391)	(1,391)	(1,391)	(1,391)	(556)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	511	329	91	91	91	91	56	0	0
2578	Washington County Fire District 2	6/30/2014	Proportion	5.4	4.4	(8,609)	(7,015)	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)	(639)	0
2578	Washington County Fire District 2	6/30/2014	Contribution	5.4	4.4	(16,458)	(13,410)	(3,048)	(3,048)	(3,048)	(3,048)	(3,048)	(1,218)	0
2578	Washington County Fire District 2	6/30/2013	Contribution	5.6	3.6	17,383	11,175	3,104	3,104	3,104	3,104	1,863	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	3,705	3,019	686	686	686	686	686	275	0
2579	La Pine Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(71,363)	(58,148)	(13,215)	(13,215)	(13,215)	(13,215)	(13,215)	(5,288)	0
2579	La Pine Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(43,448)	(27,930)	(7,759)	(7,759)	(7,759)	(7,759)	(4,653)	0	0
2580	Marion County Fire District 1	6/30/2014	Proportion	5.4	4.4	(80,316)	(65,443)	(14,873)	(14,873)	(14,873)	(14,873)	(14,873)	(5,951)	0
2580	Marion County Fire District 1	6/30/2014	Contribution	5.4	4.4	(53,145)	(43,303)	(9,842)	(9,842)	(9,842)	(9,842)	(9,842)	(3,935)	0
2580	Marion County Fire District 1	6/30/2013	Contribution	5.6	3.6	1,789,254	1,150,235	319,509	319,509	319,509	319,509	191,708	0	0
2581	Port of Umatilla	6/30/2014	Proportion	5.4	4.4	22,762	18,547	4,215	4,215	4,215	4,215	4,215	1,687	0
2581	Port of Umatilla	6/30/2014	Contribution	5.4	4.4	(20,580)	(16,769)	(3,811)	(3,811)	(3,811)	(3,811)	(3,811)	(1,525)	0
2581	Port of Umatilla	6/30/2013	Contribution	5.6	3.6	(5,736)	(3,688)	(1,024)	(1,024)	(1,024)	(1,024)	(616)	0	0
2582	Talent Irrigation District	6/30/2014	Proportion	5.4	4.4	(1,376)	(1,121)	(255)	(255)	(255)	(255)	(255)	(101)	0
2582	Talent Irrigation District	6/30/2014	Contribution	5.4	4.4	(28,991)	(23,622)	(5,369)	(5,369)	(5,369)	(5,369)	(5,369)	(2,146)	0
2582	Talent Irrigation District	6/30/2013	Contribution	5.6	3.6	(13,748)	(8,838)	(2,455)	(2,455)	(2,455)	(2,455)	(1,473)	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Proportion	5.4	4.4	(12,281)	(10,007)	(2,274)	(2,274)	(2,274)	(2,274)	(2,274)	(911)	0
2585	Rogue River Valley Irrigation District	6/30/2014	Contribution	5.4	4.4	17,438	14,209	3,229	3,229	3,229	3,229	3,229	1,293	0
2585	Rogue River Valley Irrigation District	6/30/2013	Contribution	5.6	3.6	19,037	12,239	3,399	3,399	3,399	3,399	2,042	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Proportion	5.4	4.4	11,790	9,607	2,183	2,183	2,183	2,183	2,183	875	0
2587	Tualatin Valley Irrigation District	6/30/2014	Contribution	5.4	4.4	(16,395)	(13,359)	(3,036)	(3,036)	(3,036)	(3,036)	(3,036)	(1,215)	0
2587	Tualatin Valley Irrigation District	6/30/2013	Contribution	5.6	3.6	(2,467)	(1,585)	(441)	(441)	(441)	(441)	(262)	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	45,770	37,294	8,476	8,476	8,476	8,476	8,476	3,390	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(12,489)	(10,176)	(2,313)	(2,313)	(2,313)	(2,313)	(2,313)	(924)	0
2588	Clatskanie Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	7,564	4,862	1,351	1,351	1,351	1,351	809	0	0
2589	West Slope Water District	6/30/2014	Proportion	5.4	4.4	9,350	7,619	1,731	1,731	1,731	1,731	1,731	695	0
2589	West Slope Water District	6/30/2014	Contribution	5.4	4.4	(4,065)	(3,312)	(753)	(753)	(753)	(753)	(753)	(300)	0
2589	West Slope Water District	6/30/2013	Contribution	5.6	3.6	16,687	10,727	2,980	2,980	2,980	2,980	1,787	0	0
2590	Redmond Fire & Rescue	6/30/2014	Proportion	5.4	4.4	161,463	131,562	29,901	29,901	29,901	29,901	29,901	11,958	0
2590	Redmond Fire & Rescue	6/30/2014	Contribution	5.4	4.4	(48,240)	(39,307)	(8,933)	(8,933)	(8,933)	(8,933)	(8,933)	(3,575)	0
2590	Redmond Fire & Rescue	6/30/2013	Contribution	5.6	3.6	45,663	29,355	8,154	8,154	8,154	8,154	4,893	0	0
2592	Medford Irrigation District	6/30/2014	Proportion	5.4	4.4	(24)	(20)	(4)	(4)	(4)	(4)	(4)	(4)	0
2592	Medford Irrigation District	6/30/2014	Contribution	5.4	4.4	(19,391)	(15,800)	(3,591)	(3,591)	(3,591)	(3,591)	(3,591)	(1,436)	0
2592	Medford Irrigation District	6/30/2013	Contribution	5.6	3.6	(5,496)	(3,534)	(981)	(981)	(981)	(981)	(591)	0	0
2594	Metro	6/30/2014	Proportion	5.4	4.4	762,699	621,458	141,241	141,241	141,241	141,241	141,241	56,494	0
2594	Metro	6/30/2014	Contribution	5.4	4.4	(2,014,325)	(1,641,302)	(373,023)	(373,023)	(373,023)	(373,023)	(373,023)	(149,210)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2594	Metro	6/30/2013	Contribution	5.6	3.6	(869,941)	(559,247)	(155,347)	(155,347)	(155,347)	(155,347)	(93,206)	0	0
2595	Canby Fire District	6/30/2014	Proportion	5.4	4.4	19,719	16,067	3,652	3,652	3,652	3,652	3,652	1,459	0
2595	Canby Fire District	6/30/2014	Contribution	5.4	4.4	33,325	27,154	6,171	6,171	6,171	6,171	6,171	2,470	0
2595	Canby Fire District	6/30/2013	Contribution	5.6	3.6	31,465	20,227	5,619	5,619	5,619	5,619	3,370	0	0
2596	Bend Parks & Recreation	6/30/2014	Proportion	5.4	4.4	84,404	68,774	15,630	15,630	15,630	15,630	15,630	6,254	0
2596	Bend Parks & Recreation	6/30/2014	Contribution	5.4	4.4	(121,512)	(99,010)	(22,502)	(22,502)	(22,502)	(22,502)	(22,502)	(9,002)	0
2596	Bend Parks & Recreation	6/30/2013	Contribution	5.6	3.6	(33,727)	(21,681)	(6,023)	(6,023)	(6,023)	(6,023)	(3,612)	0	0
2597	Mapleton Water District	6/30/2014	Proportion	5.4	4.4	(1,940)	(1,581)	(359)	(359)	(359)	(359)	(359)	(145)	0
2597	Mapleton Water District	6/30/2014	Contribution	5.4	4.4	2,062	1,680	382	382	382	382	382	152	0
2597	Mapleton Water District	6/30/2013	Contribution	5.6	3.6	1,934	1,244	345	345	345	345	209	0	0
2598	Marion County Housing Authority	6/30/2014	Proportion	5.4	4.4	(42,969)	(35,012)	(7,957)	(7,957)	(7,957)	(7,957)	(7,957)	(3,184)	0
2598	Marion County Housing Authority	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2013	Contribution	5.6	3.6	(18,826)	(12,102)	(3,362)	(3,362)	(3,362)	(3,362)	(2,016)	0	0
2599	South Suburban Sanitary District	6/30/2014	Proportion	5.4	4.4	(12,168)	(9,915)	(2,253)	(2,253)	(2,253)	(2,253)	(2,253)	(903)	0
2599	South Suburban Sanitary District	6/30/2014	Contribution	5.4	4.4	(34,053)	(27,747)	(6,306)	(6,306)	(6,306)	(6,306)	(6,306)	(2,523)	0
2599	South Suburban Sanitary District	6/30/2013	Contribution	5.6	3.6	(22,646)	(14,558)	(4,044)	(4,044)	(4,044)	(4,044)	(2,426)	0	0
2600	Winston-Dillard Water District	6/30/2014	Proportion	5.4	4.4	13,379	10,901	2,478	2,478	2,478	2,478	2,478	989	0
2600	Winston-Dillard Water District	6/30/2014	Contribution	5.4	4.4	(14,435)	(11,762)	(2,673)	(2,673)	(2,673)	(2,673)	(2,673)	(1,070)	0
2600	Winston-Dillard Water District	6/30/2013	Contribution	5.6	3.6	(1,865)	(1,199)	(333)	(333)	(333)	(333)	(200)	0	0
2601	Baker Valley Irrigation District	6/30/2014	Proportion	5.4	4.4	3,170	2,583	587	587	587	587	587	235	0
2601	Baker Valley Irrigation District	6/30/2014	Contribution	5.4	4.4	(1,538)	(1,253)	(285)	(285)	(285)	(285)	(285)	(113)	0
2601	Baker Valley Irrigation District	6/30/2013	Contribution	5.6	3.6	(401)	(257)	(72)	(72)	(72)	(72)	(41)	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	16,696	13,604	3,092	3,092	3,092	3,092	3,092	1,236	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(6,829)	(5,564)	(1,265)	(1,265)	(1,265)	(1,265)	(1,265)	(504)	0
2602	Aumsville Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	7,670	4,930	1,370	1,370	1,370	1,370	820	0	0
2603	Corbett Water District	6/30/2014	Proportion	5.4	4.4	4,660	3,797	863	863	863	863	863	345	0
2603	Corbett Water District	6/30/2014	Contribution	5.4	4.4	(10,092)	(8,223)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(747)	0
2603	Corbett Water District	6/30/2013	Contribution	5.6	3.6	(3,094)	(1,990)	(552)	(552)	(552)	(552)	(334)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Proportion	5.4	4.4	11,802	9,616	2,186	2,186	2,186	2,186	2,186	872	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Contribution	5.4	4.4	(14,123)	(11,508)	(2,615)	(2,615)	(2,615)	(2,615)	(2,615)	(1,048)	0
2604	Netarts-Oceanside Sanitary District	6/30/2013	Contribution	5.6	3.6	(5,111)	(3,285)	(913)	(913)	(913)	(913)	(546)	0	0
2605	Scio Fire District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2014	Proportion	5.4	4.4	7,721	6,291	1,430	1,430	1,430	1,430	1,430	571	0
2606	West Valley Housing Authority	6/30/2014	Contribution	5.4	4.4	(59,824)	(48,745)	(11,079)	(11,079)	(11,079)	(11,079)	(11,079)	(4,429)	0
2606	West Valley Housing Authority	6/30/2013	Contribution	5.6	3.6	(22,023)	(14,157)	(3,933)	(3,933)	(3,933)	(3,933)	(2,358)	0	0
2607	Hoodland Fire District 74	6/30/2014	Proportion	5.4	4.4	11,983	9,764	2,219	2,219	2,219	2,219	2,219	888	0
2607	Hoodland Fire District 74	6/30/2014	Contribution	5.4	4.4	(16,215)	(13,212)	(3,003)	(3,003)	(3,003)	(3,003)	(3,003)	(1,200)	0
2607	Hoodland Fire District 74	6/30/2013	Contribution	5.6	3.6	11,640	7,482	2,079	2,079	2,079	2,079	1,245	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	3,234	2,635	599	599	599	599	599	239	0
2608	Gaston Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(8,598)	(7,006)	(1,592)	(1,592)	(1,592)	(1,592)	(1,592)	(638)	0
2608	Gaston Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(4,332)	(2,784)	(774)	(774)	(774)	(774)	(462)	0	0
2610	Turner Fire District	6/30/2014	Proportion	5.4	4.4	9,097	7,412	1,685	1,685	1,685	1,685	1,685	672	0
2610	Turner Fire District	6/30/2014	Contribution	5.4	4.4	19,095	15,559	3,536	3,536	3,536	3,536	3,536	1,415	0
2610	Turner Fire District	6/30/2013	Contribution	5.6	3.6	151,003	97,074	26,965	26,965	26,965	26,965	16,179	0	0
2612	Community Services Consortium	6/30/2014	Proportion	5.4	4.4	(73,151)	(59,605)	(13,546)	(13,546)	(13,546)	(13,546)	(13,546)	(5,421)	0
2612	Community Services Consortium	6/30/2014	Contribution	5.4	4.4	(147,751)	(120,390)	(27,361)	(27,361)	(27,361)	(27,361)	(27,361)	(10,946)	0
2612	Community Services Consortium	6/30/2013	Contribution	5.6	3.6	(112,889)	(72,571)	(20,159)	(20,159)	(20,159)	(20,159)	(12,094)	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Proportion	5.4	4.4	(14,017)	(11,421)	(2,596)	(2,596)	(2,596)	(2,596)	(2,596)	(1,037)	0
2613	Polk Soil & Water Conservation District	6/30/2014	Contribution	5.4	4.4	(4,574)	(3,727)	(847)	(847)	(847)	(847)	(847)	(339)	0
2613	Polk Soil & Water Conservation District	6/30/2013	Contribution	5.6	3.6	(9,318)	(5,990)	(1,664)	(1,664)	(1,664)	(1,664)	(998)	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2014	Proportion	5.4	4.4	(631)	(514)	(117)	(117)	(117)	(117)	(117)	(46)	0
2615	Humanities Council	6/30/2014	Contribution	5.4	4.4	(13,311)	(10,846)	(2,465)	(2,465)	(2,465)	(2,465)	(2,465)	(986)	0
2615	Humanities Council	6/30/2013	Contribution	5.6	3.6	(11,217)	(7,211)	(2,003)	(2,003)	(2,003)	(2,003)	(1,202)	0	0
2616	Alcohol Safety Action Program	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2014	Proportion	5.4	4.4	99,922	81,418	18,504	18,504	18,504	18,504	18,504	7,402	0
2617	Clean Water Services	6/30/2014	Contribution	5.4	4.4	(1,110,933)	(905,205)	(205,728)	(205,728)	(205,728)	(205,728)	(205,728)	(82,293)	0
2617	Clean Water Services	6/30/2013	Contribution	5.6	3.6	(668,217)	(429,569)	(119,324)	(119,324)	(119,324)	(119,324)	(71,597)	0	0
2618	Estacada Cemetery District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Contribution	5.4	4.4	981	799	182	182	182	182	182	71	0
2618	Estacada Cemetery District	6/30/2013	Contribution	5.6	3.6	1,037	667	185	185	185	185	112	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2619	Comprehensive Options For Drug Abusers	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2014	Proportion	5.4	4.4	(18,050)	(14,707)	(3,343)	(3,343)	(3,343)	(3,343)	(3,343)	(1,335)	0
2620	Jackson County Fire District 4	6/30/2014	Contribution	5.4	4.4	(5,275)	(4,298)	(977)	(977)	(977)	(977)	(977)	(390)	0
2620	Jackson County Fire District 4	6/30/2013	Contribution	5.6	3.6	(5,803)	(3,731)	(1,036)	(1,036)	(1,036)	(1,036)	(623)	0	0
2623	Evans Valley Fire District 6	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2014	Contribution	5.4	4.4	1,784	1,454	330	330	330	330	330	134	0
2623	Evans Valley Fire District 6	6/30/2013	Contribution	5.6	3.6	2,015	1,295	360	360	360	360	215	0	0
2624	Klamath Vector Control	6/30/2014	Proportion	5.4	4.4	376	306	70	70	70	70	70	26	0
2624	Klamath Vector Control	6/30/2014	Contribution	5.4	4.4	(10,841)	(8,833)	(2,008)	(2,008)	(2,008)	(2,008)	(2,008)	(801)	0
2624	Klamath Vector Control	6/30/2013	Contribution	5.6	3.6	(1,992)	(1,280)	(356)	(356)	(356)	(356)	(212)	0	0
2625	Port of Newport	6/30/2014	Proportion	5.4	4.4	(98,598)	(80,339)	(18,259)	(18,259)	(18,259)	(18,259)	(18,259)	(7,303)	0
2625	Port of Newport	6/30/2014	Contribution	5.4	4.4	(10,615)	(8,649)	(1,966)	(1,966)	(1,966)	(1,966)	(1,966)	(785)	0
2625	Port of Newport	6/30/2013	Contribution	5.6	3.6	(44,275)	(28,463)	(7,906)	(7,906)	(7,906)	(7,906)	(4,745)	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Proportion	5.4	4.4	(40,622)	(33,099)	(7,523)	(7,523)	(7,523)	(7,523)	(7,523)	(3,007)	0
2626	Tillamook Peoples Utility District	6/30/2014	Contribution	5.4	4.4	(346,275)	(282,150)	(64,125)	(64,125)	(64,125)	(64,125)	(64,125)	(25,650)	0
2626	Tillamook Peoples Utility District	6/30/2013	Contribution	5.6	3.6	(189,277)	(121,679)	(33,799)	(33,799)	(33,799)	(33,799)	(20,282)	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Proportion	5.4	4.4	13,104	10,677	2,427	2,427	2,427	2,427	2,427	969	0
2628	McKenzie Fire And Rescue	6/30/2014	Contribution	5.4	4.4	(24,154)	(19,681)	(4,473)	(4,473)	(4,473)	(4,473)	(4,473)	(1,789)	0
2628	McKenzie Fire And Rescue	6/30/2013	Contribution	5.6	3.6	(7,338)	(4,718)	(1,310)	(1,310)	(1,310)	(1,310)	(788)	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2014	Proportion	5.4	4.4	4,567	3,721	846	846	846	846	846	337	0
2630	Sheridan Fire District	6/30/2014	Contribution	5.4	4.4	(22,322)	(18,188)	(4,134)	(4,134)	(4,134)	(4,134)	(4,134)	(1,652)	0
2630	Sheridan Fire District	6/30/2013	Contribution	5.6	3.6	(10,933)	(7,029)	(1,952)	(1,952)	(1,952)	(1,952)	(1,173)	0	0
2631	Arch Cape Water-Sanitary District	6/30/2014	Proportion	5.4	4.4	2,035	1,658	377	377	377	377	377	150	0
2631	Arch Cape Water-Sanitary District	6/30/2014	Contribution	5.4	4.4	(8,627)	(7,029)	(1,598)	(1,598)	(1,598)	(1,598)	(1,598)	(637)	0
2631	Arch Cape Water-Sanitary District	6/30/2013	Contribution	5.6	3.6	(3,484)	(2,240)	(622)	(622)	(622)	(622)	(374)	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Proportion	5.4	4.4	9,822	8,003	1,819	1,819	1,819	1,819	1,819	727	0
2632	Umpqua Regional Council of Governments	6/30/2014	Contribution	5.4	4.4	(5,236)	(4,266)	(970)	(970)	(970)	(970)	(970)	(386)	0
2632	Umpqua Regional Council of Governments	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2014	Proportion	5.4	4.4	(662)	(539)	(123)	(123)	(123)	(123)	(123)	(47)	0
2633	Port of Cascade Locks	6/30/2014	Contribution	5.4	4.4	(16,033)	(13,064)	(2,969)	(2,969)	(2,969)	(2,969)	(2,969)	(1,188)	0
2633	Port of Cascade Locks	6/30/2013	Contribution	5.6	3.6	(965)	(621)	(172)	(172)	(172)	(172)	(105)	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Proportion	5.4	4.4	25,038	20,401	4,637	4,637	4,637	4,637	4,637	1,853	0
2637	Northeast Oregon Housing Authority	6/30/2014	Contribution	5.4	4.4	(60,682)	(49,445)	(11,237)	(11,237)	(11,237)	(11,237)	(11,237)	(4,497)	0
2637	Northeast Oregon Housing Authority	6/30/2013	Contribution	5.6	3.6	(34,455)	(22,149)	(6,153)	(6,153)	(6,153)	(6,153)	(3,690)	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Proportion	5.4	4.4	5,000	4,074	926	926	926	926	926	370	0
2638	North Douglas County Fire and EMS	6/30/2014	Contribution	5.4	4.4	(7,901)	(6,438)	(1,463)	(1,463)	(1,463)	(1,463)	(1,463)	(586)	0
2638	North Douglas County Fire and EMS	6/30/2013	Contribution	5.6	3.6	2,261	1,453	404	404	404	404	241	0	0
2641	Suburban East Salem Water District	6/30/2014	Proportion	5.4	4.4	(29,850)	(24,322)	(5,528)	(5,528)	(5,528)	(5,528)	(5,528)	(2,210)	0
2641	Suburban East Salem Water District	6/30/2014	Contribution	5.4	4.4	(16,376)	(13,343)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(1,211)	0
2641	Suburban East Salem Water District	6/30/2013	Contribution	5.6	3.6	(21,565)	(13,863)	(3,851)	(3,851)	(3,851)	(3,851)	(2,310)	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(504)	(411)	(93)	(93)	(93)	(93)	(93)	(39)	0
2642	Dexter Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(1,504)	(1,225)	(279)	(279)	(279)	(279)	(279)	(109)	0
2642	Dexter Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	1,768	1,136	316	316	316	316	188	0	0
2643	Sweet Home Cemetery	6/30/2014	Proportion	5.4	4.4	752	613	139	139	139	139	139	57	0
2643	Sweet Home Cemetery	6/30/2014	Contribution	5.4	4.4	8,369	6,819	1,550	1,550	1,550	1,550	1,550	619	0
2643	Sweet Home Cemetery	6/30/2013	Contribution	5.6	3.6	9,463	6,083	1,690	1,690	1,690	1,690	1,013	0	0
2644	Lakeside Water District	6/30/2014	Proportion	5.4	4.4	(2,215)	(1,805)	(410)	(410)	(410)	(410)	(410)	(165)	0
2644	Lakeside Water District	6/30/2014	Contribution	5.4	4.4	2,361	1,924	437	437	437	437	437	176	0
2644	Lakeside Water District	6/30/2013	Contribution	5.6	3.6	3,503	2,251	626	626	626	626	373	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(1,911)	(1,557)	(354)	(354)	(354)	(354)	(354)	(141)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(9,469)	(7,715)	(1,754)	(1,754)	(1,754)	(1,754)	(1,754)	(699)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(1,730)	(1,112)	(309)	(309)	(309)	(309)	(185)	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	1,142	931	211	211	211	211	211	87	0
2646	Keno Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	6,073	4,948	1,125	1,125	1,125	1,125	1,125	448	0
2646	Keno Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	8,549	5,495	1,527	1,527	1,527	1,527	914	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(4,378)	(3,567)	(811)	(811)	(811)	(811)	(811)	(323)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(27,395)	(22,322)	(5,073)	(5,073)	(5,073)	(5,073)	(5,073)	(2,030)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(12,889)	(8,285)	(2,302)	(2,302)	(2,302)	(2,302)	(1,379)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	32,362	26,369	5,993	5,993	5,993	5,993	5,993	2,397	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(75,081)	(61,177)	(13,904)	(13,904)	(13,904)	(13,904)	(13,904)	(5,561)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(42,010)	(27,006)	(7,502)	(7,502)	(7,502)	(7,502)	(4,500)	0	0
2649	Colton Fire Department	6/30/2014	Proportion	5.4	4.4	1,118	911	207	207	207	207	207	83	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2649	Colton Fire Department	6/30/2014	Contribution	5.4	4.4	(1,480)	(1,206)	(274)	(274)	(274)	(274)	(274)	(110)	0
2649	Colton Fire Department	6/30/2013	Contribution	5.6	3.6	1,049	675	187	187	187	187	114	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Proportion	5.4	4.4	2,438	1,987	451	451	451	451	451	183	0
2650	Pleasant Hill Fire Department	6/30/2014	Contribution	5.4	4.4	(2,065)	(1,683)	(382)	(382)	(382)	(382)	(382)	(155)	0
2650	Pleasant Hill Fire Department	6/30/2013	Contribution	5.6	3.6	(985)	(633)	(176)	(176)	(176)	(176)	(105)	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	356	290	66	66	66	66	66	26	0
2651	Imbler Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(678)	(552)	(126)	(126)	(126)	(126)	(126)	(48)	0
2651	Imbler Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	716	460	128	128	128	128	76	0	0
2652	The Oregon Consortium	6/30/2014	Proportion	5.4	4.4	23,070	18,798	4,272	4,272	4,272	4,272	4,272	1,710	0
2652	The Oregon Consortium	6/30/2014	Contribution	5.4	4.4	81,228	66,186	15,042	15,042	15,042	15,042	15,042	6,018	0
2652	The Oregon Consortium	6/30/2013	Contribution	5.6	3.6	5,994	3,854	1,070	1,070	1,070	1,070	644	0	0
2653	Umatilla Fire Department	6/30/2014	Proportion	5.4	4.4	(6,709)	(5,467)	(1,242)	(1,242)	(1,242)	(1,242)	(1,242)	(499)	0
2653	Umatilla Fire Department	6/30/2014	Contribution	5.4	4.4	(7,057)	(5,750)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)	(522)	0
2653	Umatilla Fire Department	6/30/2013	Contribution	5.6	3.6	(7,580)	(4,872)	(1,354)	(1,354)	(1,354)	(1,354)	(810)	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	299	244	55	55	55	55	55	24	0
2655	North Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(9,993)	(8,142)	(1,851)	(1,851)	(1,851)	(1,851)	(1,851)	(738)	0
2655	North Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(8,082)	(5,196)	(1,443)	(1,443)	(1,443)	(1,443)	(867)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Proportion	5.4	4.4	72,595	59,151	13,444	13,444	13,444	13,444	13,444	5,375	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Contribution	5.4	4.4	(179,611)	(146,350)	(33,261)	(33,261)	(33,261)	(33,261)	(33,261)	(13,306)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2013	Contribution	5.6	3.6	(94,426)	(60,702)	(16,862)	(16,862)	(16,862)	(16,862)	(10,116)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Proportion	5.4	4.4	522	425	97	97	97	97	97	37	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Contribution	5.4	4.4	(18,828)	(15,341)	(3,487)	(3,487)	(3,487)	(3,487)	(3,487)	(1,393)	0
2658	Salem Metropolitan Communication Agency	6/30/2013	Contribution	5.6	3.6	(15,788)	(10,150)	(2,819)	(2,819)	(2,819)	(2,819)	(1,693)	0	0
2659	Silverton Fire District	6/30/2014	Proportion	5.4	4.4	7,965	6,490	1,475	1,475	1,475	1,475	1,475	590	0
2659	Silverton Fire District	6/30/2014	Contribution	5.4	4.4	(9,947)	(8,105)	(1,842)	(1,842)	(1,842)	(1,842)	(1,842)	(737)	0
2659	Silverton Fire District	6/30/2013	Contribution	5.6	3.6	9,147	5,881	1,633	1,633	1,633	1,633	982	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Proportion	5.4	4.4	116,599	95,007	21,592	21,592	21,592	21,592	21,592	8,639	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Contribution	5.4	4.4	(419,744)	(342,014)	(77,730)	(77,730)	(77,730)	(77,730)	(77,730)	(31,094)	0
2660	Tualatin Valley Fire & Rescue	6/30/2013	Contribution	5.6	3.6	(16,736)	(10,758)	(2,989)	(2,989)	(2,989)	(2,989)	(1,791)	0	0
2661	Lincoln County 911	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Contribution	5.4	4.4	869	708	161	161	161	161	161	64	0
2662	East Central Oregon Association of Counties	6/30/2014	Proportion	5.4	4.4	(376)	(306)	(70)	(70)	(70)	(70)	(70)	(26)	0
2662	East Central Oregon Association of Counties	6/30/2014	Contribution	5.4	4.4	(2,643)	(2,154)	(489)	(489)	(489)	(489)	(489)	(198)	0
2662	East Central Oregon Association of Counties	6/30/2013	Contribution	5.6	3.6	(2,337)	(1,503)	(417)	(417)	(417)	(417)	(252)	0	0
2663	Metropolitan Area Communications Commission	6/30/2014	Proportion	5.4	4.4	12,083	9,845	2,238	2,238	2,238	2,238	2,238	893	0
2663	Metropolitan Area Communications Commission	6/30/2014	Contribution	5.4	4.4	(72,628)	(59,178)	(13,450)	(13,450)	(13,450)	(13,450)	(13,450)	(5,378)	0
2663	Metropolitan Area Communications Commission	6/30/2013	Contribution	5.6	3.6	(44,356)	(28,514)	(7,921)	(7,921)	(7,921)	(7,921)	(4,751)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Proportion	5.4	4.4	11,849	9,655	2,194	2,194	2,194	2,194	2,194	879	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Contribution	5.4	4.4	2,997	2,442	555	555	555	555	555	222	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2013	Contribution	5.6	3.6	12,326	7,924	2,201	2,201	2,201	2,201	1,321	0	0
2665	N NE Community Mental Health Center	6/30/2014	Proportion	5.4	4.4	(841)	(685)	(156)	(156)	(156)	(156)	(156)	(61)	0
2665	N NE Community Mental Health Center	6/30/2014	Contribution	5.4	4.4	(16,478)	(13,427)	(3,051)	(3,051)	(3,051)	(3,051)	(3,051)	(1,223)	0
2665	N NE Community Mental Health Center	6/30/2013	Contribution	5.6	3.6	(13,912)	(8,944)	(2,484)	(2,484)	(2,484)	(2,484)	(1,492)	0	0
2666	Central City Concern	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Proportion	5.4	4.4	19,404	15,811	3,593	3,593	3,593	3,593	3,593	1,439	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Contribution	5.4	4.4	(53,355)	(43,474)	(9,881)	(9,881)	(9,881)	(9,881)	(9,881)	(3,950)	0
2669	Roseburg Urban Sanitary Authority	6/30/2013	Contribution	5.6	3.6	(26,650)	(17,132)	(4,759)	(4,759)	(4,759)	(4,759)	(2,855)	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Proportion	5.4	4.4	40	33	7	7	7	7	7	5	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Contribution	5.4	4.4	(35,763)	(29,140)	(6,623)	(6,623)	(6,623)	(6,623)	(6,623)	(2,648)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2013	Contribution	5.6	3.6	(29,376)	(18,884)	(5,246)	(5,246)	(5,246)	(5,246)	(3,146)	0	0
2671	Columbia 911 Communications District	6/30/2014	Proportion	5.4	4.4	33,599	27,377	6,222	6,222	6,222	6,222	6,222	2,489	0
2671	Columbia 911 Communications District	6/30/2014	Contribution	5.4	4.4	(42,825)	(34,894)	(7,931)	(7,931)	(7,931)	(7,931)	(7,931)	(3,170)	0
2671	Columbia 911 Communications District	6/30/2013	Contribution	5.6	3.6	1,208	776	216	216	216	216	128	0	0
2672	Rockwood Water PUD	6/30/2014	Proportion	5.4	4.4	(49,898)	(40,658)	(9,240)	(9,240)	(9,240)	(9,240)	(9,240)	(3,698)	0
2672	Rockwood Water PUD	6/30/2014	Contribution	5.4	4.4	(102,369)	(83,412)	(18,957)	(18,957)	(18,957)	(18,957)	(18,957)	(7,584)	0
2672	Rockwood Water PUD	6/30/2013	Contribution	5.6	3.6	(85,768)	(55,136)	(15,316)	(15,316)	(15,316)	(15,316)	(9,188)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2673	Port Orford Library	6/30/2014	Proportion	5.4	4.4	(2,079)	(1,694)	(385)	(385)	(385)	(385)	(385)	(154)	0
2673	Port Orford Library	6/30/2014	Contribution	5.4	4.4	16	13	3	3	3	3	3	1	0
2673	Port Orford Library	6/30/2013	Contribution	5.6	3.6	(911)	(585)	(163)	(163)	(163)	(163)	(96)	0	0
2674	Nestucca Rural Fire District	6/30/2014	Proportion	5.4	4.4	20,110	16,386	3,724	3,724	3,724	3,724	3,724	1,490	0
2674	Nestucca Rural Fire District	6/30/2014	Contribution	5.4	4.4	(12,709)	(10,355)	(2,354)	(2,354)	(2,354)	(2,354)	(2,354)	(939)	0
2674	Nestucca Rural Fire District	6/30/2013	Contribution	5.6	3.6	(1,144)	(736)	(204)	(204)	(204)	(204)	(124)	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Proportion	5.4	4.4	17,733	14,449	3,284	3,284	3,284	3,284	3,284	1,313	0
2675	Salmon Harbor-Douglas County	6/30/2014	Contribution	5.4	4.4	(1,725)	(1,406)	(319)	(319)	(319)	(319)	(319)	(130)	0
2675	Salmon Harbor-Douglas County	6/30/2013	Contribution	5.6	3.6	7,529	4,841	1,344	1,344	1,344	1,344	809	0	0
2676	Woodburn Fire District	6/30/2014	Proportion	5.4	4.4	47,646	38,823	8,823	8,823	8,823	8,823	8,823	3,531	0
2676	Woodburn Fire District	6/30/2014	Contribution	5.4	4.4	(1,987)	(1,619)	(368)	(368)	(368)	(368)	(368)	(147)	0
2676	Woodburn Fire District	6/30/2013	Contribution	5.6	3.6	90,397	58,113	16,142	16,142	16,142	16,142	9,687	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Proportion	5.4	4.4	47,128	38,401	8,727	8,727	8,727	8,727	8,727	3,493	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Contribution	5.4	4.4	1,673	1,363	310	310	310	310	310	123	0
2678	Central Oregon Regional Housing Authority	6/30/2013	Contribution	5.6	3.6	21,667	13,929	3,869	3,869	3,869	3,869	2,322	0	0
2679	Columbia River Public Utility District	6/30/2014	Proportion	5.4	4.4	(49,257)	(40,135)	(9,122)	(9,122)	(9,122)	(9,122)	(9,122)	(3,647)	0
2679	Columbia River Public Utility District	6/30/2014	Contribution	5.4	4.4	(102,387)	(83,426)	(18,961)	(18,961)	(18,961)	(18,961)	(18,961)	(7,582)	0
2679	Columbia River Public Utility District	6/30/2013	Contribution	5.6	3.6	(34,410)	(22,120)	(6,145)	(6,145)	(6,145)	(6,145)	(3,685)	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	17,348	14,135	3,213	3,213	3,213	3,213	3,213	1,283	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	131	107	24	24	24	24	24	11	0
2681	Cloverdale Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	17,428	11,204	3,112	3,112	3,112	3,112	1,868	0	0
2684	Parkdale Fire District	6/30/2014	Proportion	5.4	4.4	639	521	118	118	118	118	118	49	0
2684	Parkdale Fire District	6/30/2014	Contribution	5.4	4.4	(3,248)	(2,647)	(601)	(601)	(601)	(601)	(601)	(243)	0
2684	Parkdale Fire District	6/30/2013	Contribution	5.6	3.6	2,812	1,808	502	502	502	502	302	0	0
2685	Oregon Community College Association	6/30/2014	Proportion	5.4	4.4	388	316	72	72	72	72	72	28	0
2685	Oregon Community College Association	6/30/2014	Contribution	5.4	4.4	22,016	17,939	4,077	4,077	4,077	4,077	4,077	1,631	0
2685	Oregon Community College Association	6/30/2013	Contribution	5.6	3.6	14,055	9,035	2,510	2,510	2,510	2,510	1,505	0	0
2686	Weston Cemetery	6/30/2014	Proportion	5.4	4.4	(517)	(421)	(96)	(96)	(96)	(96)	(96)	(37)	0
2686	Weston Cemetery	6/30/2014	Contribution	5.4	4.4	(1,759)	(1,433)	(326)	(326)	(326)	(326)	(326)	(129)	0
2686	Weston Cemetery	6/30/2013	Contribution	5.6	3.6	(2,245)	(1,443)	(401)	(401)	(401)	(401)	(240)	0	0
2687	Columbia Drainage Vector Control District	6/30/2014	Proportion	5.4	4.4	10,933	8,908	2,025	2,025	2,025	2,025	2,025	808	0
2687	Columbia Drainage Vector Control District	6/30/2014	Contribution	5.4	4.4	(1,072)	(873)	(199)	(199)	(199)	(199)	(199)	(77)	0
2687	Columbia Drainage Vector Control District	6/30/2013	Contribution	5.6	3.6	22,785	14,647	4,069	4,069	4,069	4,069	2,440	0	0
2688	Polk County Fire District 1	6/30/2014	Proportion	5.4	4.4	(12,180)	(9,924)	(2,256)	(2,256)	(2,256)	(2,256)	(2,256)	(900)	0
2688	Polk County Fire District 1	6/30/2014	Contribution	5.4	4.4	(35,030)	(28,543)	(6,487)	(6,487)	(6,487)	(6,487)	(6,487)	(2,595)	0
2688	Polk County Fire District 1	6/30/2013	Contribution	5.6	3.6	(34,688)	(22,300)	(6,194)	(6,194)	(6,194)	(6,194)	(3,718)	0	0
2689	Redmond Area Park & Recreation District	6/30/2014	Proportion	5.4	4.4	(15,039)	(12,254)	(2,785)	(2,785)	(2,785)	(2,785)	(2,785)	(1,114)	0
2689	Redmond Area Park & Recreation District	6/30/2014	Contribution	5.4	4.4	1,343	1,094	249	249	249	249	249	98	0
2689	Redmond Area Park & Recreation District	6/30/2013	Contribution	5.6	3.6	(8,732)	(5,614)	(1,559)	(1,559)	(1,559)	(1,559)	(937)	0	0
2692	Siuslaw Public Library	6/30/2014	Proportion	5.4	4.4	(19,623)	(15,989)	(3,634)	(3,634)	(3,634)	(3,634)	(3,634)	(1,453)	0
2692	Siuslaw Public Library	6/30/2014	Contribution	5.4	4.4	(1,646)	(1,341)	(305)	(305)	(305)	(305)	(305)	(121)	0
2692	Siuslaw Public Library	6/30/2013	Contribution	5.6	3.6	(8,356)	(5,372)	(1,492)	(1,492)	(1,492)	(1,492)	(896)	0	0
2694	Philomath Fire Department	6/30/2014	Proportion	5.4	4.4	(9,017)	(7,347)	(1,670)	(1,670)	(1,670)	(1,670)	(1,670)	(667)	0
2694	Philomath Fire Department	6/30/2014	Contribution	5.4	4.4	(4,278)	(3,486)	(792)	(792)	(792)	(792)	(792)	(318)	0
2694	Philomath Fire Department	6/30/2013	Contribution	5.6	3.6	(1,810)	(1,164)	(323)	(323)	(323)	(323)	(195)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Proportion	5.4	4.4	(52,728)	(42,964)	(9,764)	(9,764)	(9,764)	(9,764)	(9,764)	(3,908)	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4	4.4	(201,366)	(164,076)	(37,290)	(37,290)	(37,290)	(37,290)	(37,290)	(14,916)	0
2695	Washington County Consolidated Communications Agency	6/30/2013	Contribution	5.6	3.6	(91,489)	(58,815)	(16,337)	(16,337)	(16,337)	(16,337)	(9,804)	0	0
2696	Stayton Fire District	6/30/2014	Proportion	5.4	4.4	6,581	5,362	1,219	1,219	1,219	1,219	1,219	486	0
2696	Stayton Fire District	6/30/2014	Contribution	5.4	4.4	(9,249)	(7,536)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(684)	0
2696	Stayton Fire District	6/30/2013	Contribution	5.6	3.6	11,032	7,092	1,970	1,970	1,970	1,970	1,182	0	0
2697	Oregon Museum Park	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	230	187	43	43	43	43	43	15	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	194	158	36	36	36	36	36	14	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	1,209	777	216	216	216	216	129	0	0
2699	Chetco Library Board	6/30/2014	Proportion	5.4	4.4	(9,697)	(7,901)	(1,796)	(1,796)	(1,796)	(1,796)	(1,796)	(717)	0
2699	Chetco Library Board	6/30/2014	Contribution	5.4	4.4	(13,371)	(10,895)	(2,476)	(2,476)	(2,476)	(2,476)	(2,476)	(991)	0
2699	Chetco Library Board	6/30/2013	Contribution	5.6	3.6	(11,800)	(7,586)	(2,107)	(2,107)	(2,107)	(2,107)	(1,265)	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	2,484	2,024	460	460	460	460	460	184	0
2700	Lowell Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(50,021)	(40,758)	(9,263)	(9,263)	(9,263)	(9,263)	(9,263)	(3,706)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(57,206)	(46,612)	(10,594)	(10,594)	(10,594)	(10,594)	(10,594)	(4,236)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(20,475)	(13,163)	(3,656)	(3,656)	(3,656)	(3,656)	(2,195)	0	0
2702	Banks Fire District 13	6/30/2014	Proportion	5.4	4.4	(215)	(175)	(40)	(40)	(40)	(40)	(40)	(15)	0
2702	Banks Fire District 13	6/30/2014	Contribution	5.4	4.4	5,019	4,090	929	929	929	929	929	374	0
2702	Banks Fire District 13	6/30/2013	Contribution	5.6	3.6	(1,230)	(790)	(220)	(220)	(220)	(220)	(130)	0	0
2703	Westport Sewer District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Proportion	5.4	4.4	(53,936)	(43,948)	(9,988)	(9,988)	(9,988)	(9,988)	(9,988)	(3,996)	0
2704	Clatsop County 4-H District	6/30/2014	Contribution	5.4	4.4	224	183	41	41	41	41	41	19	0
2704	Clatsop County 4-H District	6/30/2013	Contribution	5.6	3.6	(22,679)	(14,579)	(4,050)	(4,050)	(4,050)	(4,050)	(2,429)	0	0
2705	Lebanon Fire District	6/30/2014	Proportion	5.4	4.4	54,514	44,419	10,095	10,095	10,095	10,095	10,095	4,039	0
2705	Lebanon Fire District	6/30/2014	Contribution	5.4	4.4	(73,824)	(60,153)	(13,671)	(13,671)	(13,671)	(13,671)	(13,671)	(5,469)	0
2705	Lebanon Fire District	6/30/2013	Contribution	5.6	3.6	44,710	28,742	7,984	7,984	7,984	7,984	4,790	0	0
2706	Stanfield Fire District	6/30/2014	Proportion	5.4	4.4	(953)	(777)	(176)	(176)	(176)	(176)	(176)	(73)	0
2706	Stanfield Fire District	6/30/2014	Contribution	5.4	4.4	(12,248)	(9,980)	(2,268)	(2,268)	(2,268)	(2,268)	(2,268)	(908)	0
2706	Stanfield Fire District	6/30/2013	Contribution	5.6	3.6	5,817	3,739	1,039	1,039	1,039	1,039	622	0	0
2707	Clatskanie Library	6/30/2014	Proportion	5.4	4.4	1,583	1,290	293	293	293	293	293	118	0
2707	Clatskanie Library	6/30/2014	Contribution	5.4	4.4	(3,718)	(3,029)	(689)	(689)	(689)	(689)	(689)	(273)	0
2707	Clatskanie Library	6/30/2013	Contribution	5.6	3.6	(1,681)	(1,081)	(300)	(300)	(300)	(300)	(181)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Proportion	5.4	4.4	(355)	(289)	(66)	(66)	(66)	(66)	(66)	(25)	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Contribution	5.4	4.4	(10,337)	(8,423)	(1,914)	(1,914)	(1,914)	(1,914)	(1,914)	(767)	0
2708	Milton-Freewater Cemetery District 3	6/30/2013	Contribution	5.6	3.6	(8,652)	(5,562)	(1,545)	(1,545)	(1,545)	(1,545)	(927)	0	0
2709	Scappoose Public Library	6/30/2014	Proportion	5.4	4.4	516	420	96	96	96	96	96	36	0
2709	Scappoose Public Library	6/30/2014	Contribution	5.4	4.4	(12,587)	(10,256)	(2,331)	(2,331)	(2,331)	(2,331)	(2,331)	(932)	0
2709	Scappoose Public Library	6/30/2013	Contribution	5.6	3.6	(4,679)	(3,007)	(836)	(836)	(836)	(836)	(499)	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Proportion	5.4	4.4	(15,901)	(12,956)	(2,945)	(2,945)	(2,945)	(2,945)	(2,945)	(1,176)	0
2710	Klamath County Emergency Communications District	6/30/2014	Contribution	5.4	4.4	(21,229)	(17,298)	(3,931)	(3,931)	(3,931)	(3,931)	(3,931)	(1,574)	0
2710	Klamath County Emergency Communications District	6/30/2013	Contribution	5.6	3.6	(7,827)	(5,031)	(1,398)	(1,398)	(1,398)	(1,398)	(837)	0	0
2712	Jefferson County EMS	6/30/2014	Proportion	5.4	4.4	(19,200)	(15,644)	(3,556)	(3,556)	(3,556)	(3,556)	(3,556)	(1,420)	0
2712	Jefferson County EMS	6/30/2014	Contribution	5.4	4.4	9,127	7,437	1,690	1,690	1,690	1,690	1,690	677	0
2712	Jefferson County EMS	6/30/2013	Contribution	5.6	3.6	3,023	1,943	540	540	540	540	323	0	0
2713	Port of Tillamook Bay	6/30/2014	Proportion	5.4	4.4	(60,842)	(49,575)	(11,267)	(11,267)	(11,267)	(11,267)	(11,267)	(4,507)	0
2713	Port of Tillamook Bay	6/30/2014	Contribution	5.4	4.4	(18,205)	(14,834)	(3,371)	(3,371)	(3,371)	(3,371)	(3,371)	(1,350)	0
2713	Port of Tillamook Bay	6/30/2013	Contribution	5.6	3.6	(30,538)	(19,632)	(5,453)	(5,453)	(5,453)	(5,453)	(3,273)	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Proportion	5.4	4.4	(4,016)	(3,272)	(744)	(744)	(744)	(744)	(744)	(296)	0
2714	Winchester Bay Sanitary District	6/30/2014	Contribution	5.4	4.4	1,461	1,190	271	271	271	271	271	106	0
2714	Winchester Bay Sanitary District	6/30/2013	Contribution	5.6	3.6	3,303	2,123	590	590	590	590	353	0	0
2715	Jackson County Fire District 3	6/30/2014	Proportion	5.4	4.4	395,413	322,188	73,225	73,225	73,225	73,225	73,225	29,288	0
2715	Jackson County Fire District 3	6/30/2014	Contribution	5.4	4.4	(274,863)	(223,962)	(50,901)	(50,901)	(50,901)	(50,901)	(50,901)	(20,358)	0
2715	Jackson County Fire District 3	6/30/2013	Contribution	5.6	3.6	37,312	23,986	6,663	6,663	6,663	6,663	3,997	0	0
2716	Neskowin Water District	6/30/2014	Proportion	5.4	4.4	(4,191)	(3,415)	(776)	(776)	(776)	(776)	(776)	(311)	0
2716	Neskowin Water District	6/30/2014	Contribution	5.4	4.4	(8,587)	(6,997)	(1,590)	(1,590)	(1,590)	(1,590)	(1,590)	(637)	0
2716	Neskowin Water District	6/30/2013	Contribution	5.6	3.6	(7,074)	(4,548)	(1,263)	(1,263)	(1,263)	(1,263)	(759)	0	0
2717	Ice Fountain Water District	6/30/2014	Proportion	5.4	4.4	(5,338)	(4,349)	(989)	(989)	(989)	(989)	(989)	(393)	0
2717	Ice Fountain Water District	6/30/2014	Contribution	5.4	4.4	3,009	2,452	557	557	557	557	557	224	0
2717	Ice Fountain Water District	6/30/2013	Contribution	5.6	3.6	(2,198)	(1,414)	(392)	(392)	(392)	(392)	(238)	0	0
2718	Curry Library	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2014	Proportion	5.4	4.4	184	150	34	34	34	34	34	14	0
2721	Klamath Housing Authority	6/30/2014	Contribution	5.4	4.4	(41,808)	(34,066)	(7,742)	(7,742)	(7,742)	(7,742)	(7,742)	(3,098)	0
2721	Klamath Housing Authority	6/30/2013	Contribution	5.6	3.6	(18,880)	(12,138)	(3,371)	(3,371)	(3,371)	(3,371)	(2,025)	0	0
2722	Tillamook 9-1-1	6/30/2014	Proportion	5.4	4.4	(3,555)	(2,897)	(658)	(658)	(658)	(658)	(658)	(265)	0
2722	Tillamook 9-1-1	6/30/2014	Contribution	5.4	4.4	24,353	19,843	4,510	4,510	4,510	4,510	4,510	1,803	0
2722	Tillamook 9-1-1	6/30/2013	Contribution	5.6	3.6	23,770	15,280	4,245	4,245	4,245	4,245	2,545	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Contribution	5.4	4.4	1,784	1,454	330	330	330	330	330	134	0
2723	Oregon Coastal Zone Management Association	6/30/2013	Contribution	5.6	3.6	2,756	1,772	492	492	492	492	296	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Proportion	5.4	4.4	1,639	1,335	304	304	304	304	304	119	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Contribution	5.4	4.4	11,513	9,381	2,132	2,132	2,132	2,132	2,132	853	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2724	Nehalem Bay Wastewater Agency	6/30/2013	Contribution	5.6	3.6	12,997	8,355	2,321	2,321	2,321	2,321	1,392	0	0
2725	West Valley Fire District	6/30/2014	Proportion	5.4	4.4	19,185	15,632	3,553	3,553	3,553	3,553	3,553	1,420	0
2725	West Valley Fire District	6/30/2014	Contribution	5.4	4.4	(30,787)	(25,086)	(5,701)	(5,701)	(5,701)	(5,701)	(5,701)	(2,282)	0
2725	West Valley Fire District	6/30/2013	Contribution	5.6	3.6	711	457	127	127	127	127	76	0	0
2726	Yamhill Communications Agency	6/30/2014	Proportion	5.4	4.4	(47,079)	(38,361)	(8,718)	(8,718)	(8,718)	(8,718)	(8,718)	(3,489)	0
2726	Yamhill Communications Agency	6/30/2014	Contribution	5.4	4.4	(59,522)	(48,499)	(11,023)	(11,023)	(11,023)	(11,023)	(11,023)	(4,407)	0
2726	Yamhill Communications Agency	6/30/2013	Contribution	5.6	3.6	(45,478)	(29,236)	(8,121)	(8,121)	(8,121)	(8,121)	(4,873)	0	0
2728	Baker County Library District	6/30/2014	Proportion	5.4	4.4	5,710	4,653	1,057	1,057	1,057	1,057	1,057	425	0
2728	Baker County Library District	6/30/2014	Contribution	5.4	4.4	(19,814)	(16,145)	(3,669)	(3,669)	(3,669)	(3,669)	(3,669)	(1,469)	0
2728	Baker County Library District	6/30/2013	Contribution	5.6	3.6	(5,489)	(3,529)	(980)	(980)	(980)	(980)	(589)	0	0
2729	Douglas County Fire District 2	6/30/2014	Proportion	5.4	4.4	(94,291)	(76,830)	(17,461)	(17,461)	(17,461)	(17,461)	(17,461)	(6,986)	0
2729	Douglas County Fire District 2	6/30/2014	Contribution	5.4	4.4	(676,605)	(551,308)	(125,297)	(125,297)	(125,297)	(125,297)	(125,297)	(50,120)	0
2729	Douglas County Fire District 2	6/30/2013	Contribution	5.6	3.6	(500,727)	(321,895)	(89,416)	(89,416)	(89,416)	(89,416)	(53,647)	0	0
2731	Canby Utility Board	6/30/2014	Proportion	5.4	4.4	63,260	51,545	11,715	11,715	11,715	11,715	11,715	4,685	0
2731	Canby Utility Board	6/30/2014	Contribution	5.4	4.4	(86,281)	(70,303)	(15,978)	(15,978)	(15,978)	(15,978)	(15,978)	(6,391)	0
2731	Canby Utility Board	6/30/2013	Contribution	5.6	3.6	(15,027)	(9,661)	(2,683)	(2,683)	(2,683)	(2,683)	(1,612)	0	0
2732	Umatilla County Special Library District	6/30/2014	Proportion	5.4	4.4	(2,346)	(1,912)	(434)	(434)	(434)	(434)	(434)	(176)	0
2732	Umatilla County Special Library District	6/30/2014	Contribution	5.4	4.4	(6,641)	(5,411)	(1,230)	(1,230)	(1,230)	(1,230)	(1,230)	(491)	0
2732	Umatilla County Special Library District	6/30/2013	Contribution	5.6	3.6	(5,474)	(3,518)	(978)	(978)	(978)	(978)	(584)	0	0
2733	Wiard Memorial Park District	6/30/2014	Proportion	5.4	4.4	2,764	2,252	512	512	512	512	512	204	0
2733	Wiard Memorial Park District	6/30/2014	Contribution	5.4	4.4	(26,289)	(21,421)	(4,868)	(4,868)	(4,868)	(4,868)	(4,868)	(1,949)	0
2733	Wiard Memorial Park District	6/30/2013	Contribution	5.6	3.6	(20,396)	(13,112)	(3,642)	(3,642)	(3,642)	(3,642)	(2,186)	0	0
2734	Seal Rock Water District	6/30/2014	Proportion	5.4	4.4	12,867	10,484	2,383	2,383	2,383	2,383	2,383	952	0
2734	Seal Rock Water District	6/30/2014	Contribution	5.4	4.4	(28,635)	(23,332)	(5,303)	(5,303)	(5,303)	(5,303)	(5,303)	(2,120)	0
2734	Seal Rock Water District	6/30/2013	Contribution	5.6	3.6	(14,648)	(9,416)	(2,616)	(2,616)	(2,616)	(2,616)	(1,568)	0	0
2736	Wasco 9-1-1	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Proportion	5.4	4.4	2,133	1,738	395	395	395	395	395	158	0
2737	Portland Energy Conservation Inc	6/30/2014	Contribution	5.4	4.4	(6,564)	(5,348)	(1,216)	(1,216)	(1,216)	(1,216)	(1,216)	(484)	0
2737	Portland Energy Conservation Inc	6/30/2013	Contribution	5.6	3.6	(4,460)	(2,868)	(796)	(796)	(796)	(796)	(480)	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	73,082	59,548	13,534	13,534	13,534	13,534	13,534	5,412	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(27,320)	(22,261)	(5,059)	(5,059)	(5,059)	(5,059)	(5,059)	(2,025)	0
2739	Scappoose Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	53,055	34,107	9,474	9,474	9,474	9,474	5,685	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Proportion	5.4	4.4	(994)	(810)	(184)	(184)	(184)	(184)	(184)	(74)	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Contribution	5.4	4.4	(1,589)	(1,295)	(294)	(294)	(294)	(294)	(294)	(119)	0
2740	Neskowin Regional Sanitary Authority	6/30/2013	Contribution	5.6	3.6	(1,000)	(642)	(179)	(179)	(179)	(179)	(105)	0	0
2741	Port of Garibaldi	6/30/2014	Proportion	5.4	4.4	13,428	10,941	2,487	2,487	2,487	2,487	2,487	993	0
2741	Port of Garibaldi	6/30/2014	Contribution	5.4	4.4	(18,647)	(15,194)	(3,453)	(3,453)	(3,453)	(3,453)	(3,453)	(1,382)	0
2741	Port of Garibaldi	6/30/2013	Contribution	5.6	3.6	(4,659)	(2,995)	(832)	(832)	(832)	(832)	(499)	0	0
2742	Amity Fire District	6/30/2014	Proportion	5.4	4.4	1,320	1,076	244	244	244	244	244	100	0
2742	Amity Fire District	6/30/2014	Contribution	5.4	4.4	(1,438)	(1,172)	(266)	(266)	(266)	(266)	(266)	(108)	0
2742	Amity Fire District	6/30/2013	Contribution	5.6	3.6	2,693	1,731	481	481	481	481	288	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Proportion	5.4	4.4	(149)	(121)	(28)	(28)	(28)	(28)	(28)	(9)	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Contribution	5.4	4.4	8,780	7,154	1,626	1,626	1,626	1,626	1,626	650	0
2743	Douglas Soil & Water Conservation District	6/30/2013	Contribution	5.6	3.6	12,572	8,082	2,245	2,245	2,245	2,245	1,347	0	0
2745	Clackamas County Fire District	6/30/2014	Proportion	5.4	4.4	147,031	119,803	27,228	27,228	27,228	27,228	27,228	10,891	0
2745	Clackamas County Fire District	6/30/2014	Contribution	5.4	4.4	(144,790)	(117,977)	(26,813)	(26,813)	(26,813)	(26,813)	(26,813)	(10,725)	0
2745	Clackamas County Fire District	6/30/2013	Contribution	5.6	3.6	253,027	162,661	45,183	45,183	45,183	45,183	27,112	0	0
2746	Marion-Salem Data Center	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Contribution	5.4	4.4	4,668	3,804	864	864	864	864	864	348	0
2746	Marion-Salem Data Center	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2014	Proportion	5.4	4.4	(71,440)	(58,210)	(13,230)	(13,230)	(13,230)	(13,230)	(13,230)	(5,290)	0
2747	Salem Housing Authority	6/30/2014	Contribution	5.4	4.4	(11,188)	(9,116)	(2,072)	(2,072)	(2,072)	(2,072)	(2,072)	(828)	0
2747	Salem Housing Authority	6/30/2013	Contribution	5.6	3.6	5,888	3,786	1,051	1,051	1,051	1,051	633	0	0
2749	Black Butte Ranch Police	6/30/2014	Proportion	5.4	4.4	30,360	24,738	5,622	5,622	5,622	5,622	5,622	2,250	0
2749	Black Butte Ranch Police	6/30/2014	Contribution	5.4	4.4	(18,993)	(15,476)	(3,517)	(3,517)	(3,517)	(3,517)	(3,517)	(1,408)	0
2749	Black Butte Ranch Police	6/30/2013	Contribution	5.6	3.6	10,020	6,442	1,789	1,789	1,789	1,789	1,075	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(47,742)	(38,901)	(8,841)	(8,841)	(8,841)	(8,841)	(8,841)	(3,537)	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	11,284	9,194	2,090	2,090	2,090	2,090	2,090	834	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(12,001)	(7,715)	(2,143)	(2,143)	(2,143)	(2,143)	(1,286)	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Proportion	5.4	4.4	67,241	54,789	12,452	12,452	12,452	12,452	12,452	4,981	0
2753	Linn-Benton Housing Authority	6/30/2014	Contribution	5.4	4.4	(46,582)	(37,956)	(8,626)	(8,626)	(8,626)	(8,626)	(8,626)	(3,452)	0
2753	Linn-Benton Housing Authority	6/30/2013	Contribution	5.6	3.6	(7,266)	(4,670)	(1,298)	(1,298)	(1,298)	(1,298)	(776)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2754	Western Lane Ambulance District	6/30/2014	Proportion	5.4	4.4	(34,101)	(27,786)	(6,315)	(6,315)	(6,315)	(6,315)	(6,315)	(2,526)	0
2754	Western Lane Ambulance District	6/30/2014	Contribution	5.4	4.4	(29,248)	(23,832)	(5,416)	(5,416)	(5,416)	(5,416)	(5,416)	(2,168)	0
2754	Western Lane Ambulance District	6/30/2013	Contribution	5.6	3.6	(25,755)	(16,557)	(4,599)	(4,599)	(4,599)	(4,599)	(2,760)	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2014	Proportion	5.4	4.4	3,946	3,215	731	731	731	731	731	291	0
2757	City of Stayton	6/30/2014	Contribution	5.4	4.4	(8,402)	(6,846)	(1,556)	(1,556)	(1,556)	(1,556)	(1,556)	(622)	0
2757	City of Stayton	6/30/2013	Contribution	5.6	3.6	(2,394)	(1,538)	(428)	(428)	(428)	(428)	(254)	0	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Proportion	5.4	4.4	12,193	9,935	2,258	2,258	2,258	2,258	2,258	903	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Contribution	5.4	4.4	(3,787)	(3,086)	(701)	(701)	(701)	(701)	(701)	(282)	0
2758	Mohawk Valley Rural Fire District	6/30/2013	Contribution	5.6	3.6	2,297	1,477	410	410	410	410	247	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	2,215	1,805	410	410	410	410	410	165	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(1,261)	(1,027)	(234)	(234)	(234)	(234)	(234)	(91)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(420)	(270)	(75)	(75)	(75)	(75)	(45)	0	0
2761	Clackamas River Water	6/30/2014	Proportion	5.4	4.4	(15,782)	(12,859)	(2,923)	(2,923)	(2,923)	(2,923)	(2,923)	(1,167)	0
2761	Clackamas River Water	6/30/2014	Contribution	5.4	4.4	(52,283)	(42,601)	(9,682)	(9,682)	(9,682)	(9,682)	(9,682)	(3,873)	0
2761	Clackamas River Water	6/30/2013	Contribution	5.6	3.6	26,205	16,847	4,679	4,679	4,679	4,679	2,810	0	0
2763	Junction City Fire Department	6/30/2014	Proportion	5.4	4.4	29,109	23,718	5,391	5,391	5,391	5,391	5,391	2,154	0
2763	Junction City Fire Department	6/30/2014	Contribution	5.4	4.4	(3,437)	(2,801)	(636)	(636)	(636)	(636)	(636)	(257)	0
2763	Junction City Fire Department	6/30/2013	Contribution	5.6	3.6	15,476	9,948	2,764	2,764	2,764	2,764	1,656	0	0
2765	Green Sanitary	6/30/2014	Proportion	5.4	4.4	3,851	3,138	713	713	713	713	713	286	0
2765	Green Sanitary	6/30/2014	Contribution	5.4	4.4	(11,626)	(9,473)	(2,153)	(2,153)	(2,153)	(2,153)	(2,153)	(861)	0
2765	Green Sanitary	6/30/2013	Contribution	5.6	3.6	(4,073)	(2,619)	(727)	(727)	(727)	(727)	(438)	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Proportion	5.4	4.4	(13,373)	(10,897)	(2,476)	(2,476)	(2,476)	(2,476)	(2,476)	(993)	0
2766	Southwest Lincoln County Water District	6/30/2014	Contribution	5.4	4.4	(4,989)	(4,065)	(924)	(924)	(924)	(924)	(924)	(369)	0
2766	Southwest Lincoln County Water District	6/30/2013	Contribution	5.6	3.6	(974)	(626)	(174)	(174)	(174)	(174)	(104)	0	0
2767	Springfield Utility Board	6/30/2014	Proportion	5.4	4.4	3,013	2,455	558	558	558	558	558	223	0
2767	Springfield Utility Board	6/30/2014	Contribution	5.4	4.4	(509)	(415)	(94)	(94)	(94)	(94)	(94)	(39)	0
2767	Springfield Utility Board	6/30/2013	Contribution	5.6	3.6	1,262	812	225	225	225	225	137	0	0
2768	Lake County Library District	6/30/2014	Proportion	5.4	4.4	6,877	5,603	1,274	1,274	1,274	1,274	1,274	507	0
2768	Lake County Library District	6/30/2014	Contribution	5.4	4.4	(4,672)	(3,807)	(865)	(865)	(865)	(865)	(865)	(347)	0
2768	Lake County Library District	6/30/2013	Contribution	5.6	3.6	5,037	3,239	899	899	899	899	542	0	0
2771	Harbor Water PUD	6/30/2014	Proportion	5.4	4.4	(6,356)	(5,179)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(471)	0
2771	Harbor Water PUD	6/30/2014	Contribution	5.4	4.4	4,206	3,427	779	779	779	779	779	311	0
2771	Harbor Water PUD	6/30/2013	Contribution	5.6	3.6	482	310	86	86	86	86	52	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Proportion	5.4	4.4	(10,575)	(8,617)	(1,958)	(1,958)	(1,958)	(1,958)	(1,958)	(785)	0
2772	Umatilla County Soil & Water District	6/30/2014	Contribution	5.4	4.4	(4,370)	(3,561)	(809)	(809)	(809)	(809)	(809)	(325)	0
2772	Umatilla County Soil & Water District	6/30/2013	Contribution	5.6	3.6	(7,478)	(4,808)	(1,335)	(1,335)	(1,335)	(1,335)	(803)	0	0
2773	Housing Authority of Jackson County	6/30/2014	Proportion	5.4	4.4	59,226	48,258	10,968	10,968	10,968	10,968	10,968	4,386	0
2773	Housing Authority of Jackson County	6/30/2014	Contribution	5.4	4.4	(52,004)	(42,374)	(9,630)	(9,630)	(9,630)	(9,630)	(9,630)	(3,854)	0
2773	Housing Authority of Jackson County	6/30/2013	Contribution	5.6	3.6	63,802	41,016	11,393	11,393	11,393	11,393	6,837	0	0
2774	Oregon Trail Library District	6/30/2014	Proportion	5.4	4.4	979	798	181	181	181	181	181	74	0
2774	Oregon Trail Library District	6/30/2014	Contribution	5.4	4.4	(4,513)	(3,677)	(836)	(836)	(836)	(836)	(836)	(333)	0
2774	Oregon Trail Library District	6/30/2013	Contribution	5.6	3.6	(1,862)	(1,198)	(332)	(332)	(332)	(332)	(202)	0	0
2776	Rainier Cemetery District	6/30/2014	Proportion	5.4	4.4	4,372	3,562	810	810	810	810	810	322	0
2776	Rainier Cemetery District	6/30/2014	Contribution	5.4	4.4	(3,434)	(2,798)	(636)	(636)	(636)	(636)	(636)	(254)	0
2776	Rainier Cemetery District	6/30/2013	Contribution	5.6	3.6	(1,863)	(1,197)	(333)	(333)	(333)	(333)	(198)	0	0
2777	City of Newberg	6/30/2014	Proportion	5.4	4.4	127,941	104,248	23,693	23,693	23,693	23,693	23,693	9,476	0
2777	City of Newberg	6/30/2014	Contribution	5.4	4.4	(198,816)	(161,998)	(36,818)	(36,818)	(36,818)	(36,818)	(36,818)	(14,726)	0
2777	City of Newberg	6/30/2013	Contribution	5.6	3.6	7,964	5,120	1,422	1,422	1,422	1,422	854	0	0
2778	Mulino Water District 23	6/30/2014	Proportion	5.4	4.4	2,929	2,387	542	542	542	542	542	219	0
2778	Mulino Water District 23	6/30/2014	Contribution	5.4	4.4	(370)	(301)	(69)	(69)	(69)	(69)	(69)	(25)	0
2778	Mulino Water District 23	6/30/2013	Contribution	5.6	3.6	2,213	1,423	395	395	395	395	238	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(5,213)	(4,248)	(965)	(965)	(965)	(965)	(965)	(388)	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	5,851	4,767	1,084	1,084	1,084	1,084	1,084	431	0
2779	Brownsville Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	2,450	1,574	438	438	438	438	260	0	0
2780	Nehalem Bay Health District	6/30/2014	Proportion	5.4	4.4	(2,517)	(2,051)	(466)	(466)	(466)	(466)	(466)	(187)	0
2780	Nehalem Bay Health District	6/30/2014	Contribution	5.4	4.4	867	706	161	161	161	161	161	62	0
2780	Nehalem Bay Health District	6/30/2013	Contribution	5.6	3.6	(1,291)	(829)	(231)	(231)	(231)	(231)	(136)	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Proportion	5.4	4.4	(39,419)	(32,119)	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)	(2,919)	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Contribution	5.4	4.4	25,722	20,959	4,763	4,763	4,763	4,763	4,763	1,907	0
2781	North Bend Coos-Curry Housing Authority	6/30/2013	Contribution	5.6	3.6	43,859	28,195	7,832	7,832	7,832	7,832	4,699	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	3,111	2,535	576	576	576	576	576	231	0
2782	Millington Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	2,910	1,870	520	520	520	520	310	0	0
2783	Tillamook Fire District	6/30/2014	Proportion	5.4	4.4	(3,157)	(2,572)	(585)	(585)	(585)	(585)	(585)	(232)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2783	Tillamook Fire District	6/30/2014	Contribution	5.4	4.4	(4,024)	(3,279)	(745)	(745)	(745)	(745)	(745)	(299)	0
2783	Tillamook Fire District	6/30/2013	Contribution	5.6	3.6	181	117	32	32	32	32	21	0	0
2784	Eisenschmidt Pool	6/30/2014	Proportion	5.4	4.4	12,166	9,913	2,253	2,253	2,253	2,253	2,253	901	0
2784	Eisenschmidt Pool	6/30/2014	Contribution	5.4	4.4	(10,418)	(8,489)	(1,929)	(1,929)	(1,929)	(1,929)	(1,929)	(773)	0
2784	Eisenschmidt Pool	6/30/2013	Contribution	5.6	3.6	1,965	1,263	351	351	351	351	210	0	0
2785	Fern Ridge Community Library	6/30/2014	Proportion	5.4	4.4	(28,575)	(23,283)	(5,292)	(5,292)	(5,292)	(5,292)	(5,292)	(2,115)	0
2785	Fern Ridge Community Library	6/30/2014	Contribution	5.4	4.4	5,093	4,150	943	943	943	943	943	378	0
2785	Fern Ridge Community Library	6/30/2013	Contribution	5.6	3.6	(6,201)	(3,987)	(1,107)	(1,107)	(1,107)	(1,107)	(666)	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	2,425	1,976	449	449	449	449	449	180	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(4,317)	(3,518)	(799)	(799)	(799)	(799)	(799)	(322)	0
2786	Seal Rock Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(345)	(221)	(62)	(62)	(62)	(62)	(35)	0	0
2788	Port of Hood River	6/30/2014	Proportion	5.4	4.4	(13,546)	(11,037)	(2,509)	(2,509)	(2,509)	(2,509)	(2,509)	(1,001)	0
2788	Port of Hood River	6/30/2014	Contribution	5.4	4.4	(9,321)	(7,595)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(691)	0
2788	Port of Hood River	6/30/2013	Contribution	5.6	3.6	850	546	152	152	152	152	90	0	0
2789	Farmers Irrigation District	6/30/2014	Proportion	5.4	4.4	(20,064)	(16,348)	(3,716)	(3,716)	(3,716)	(3,716)	(3,716)	(1,484)	0
2789	Farmers Irrigation District	6/30/2014	Contribution	5.4	4.4	(31,078)	(25,323)	(5,755)	(5,755)	(5,755)	(5,755)	(5,755)	(2,303)	0
2789	Farmers Irrigation District	6/30/2013	Contribution	5.6	3.6	(30,025)	(19,301)	(5,362)	(5,362)	(5,362)	(5,362)	(3,215)	0	0
2790	Silver Falls Library District	6/30/2014	Proportion	5.4	4.4	4,968	4,048	920	920	920	920	920	368	0
2790	Silver Falls Library District	6/30/2014	Contribution	5.4	4.4	(18,882)	(15,385)	(3,497)	(3,497)	(3,497)	(3,497)	(3,497)	(1,397)	0
2790	Silver Falls Library District	6/30/2013	Contribution	5.6	3.6	(2,880)	(1,852)	(514)	(514)	(514)	(514)	(310)	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Proportion	5.4	4.4	4,316	3,517	799	799	799	799	799	321	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.4	4.4	(27,772)	(22,629)	(5,143)	(5,143)	(5,143)	(5,143)	(5,143)	(2,057)	0
2792	North Wasco County Parks And Recreation District	6/30/2013	Contribution	5.6	3.6	(10,956)	(7,044)	(1,956)	(1,956)	(1,956)	(1,956)	(1,176)	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Proportion	5.4	4.4	51,578	42,027	9,551	9,551	9,551	9,551	9,551	3,823	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Contribution	5.4	4.4	(12,016)	(9,791)	(2,225)	(2,225)	(2,225)	(2,225)	(2,225)	(891)	0
2793	North Lincoln Fire & Rescue District 1	6/30/2013	Contribution	5.6	3.6	28,871	18,559	5,156	5,156	5,156	5,156	3,091	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Proportion	5.4	4.4	(19,551)	(15,930)	(3,621)	(3,621)	(3,621)	(3,621)	(3,621)	(1,446)	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Contribution	5.4	4.4	(4,675)	(3,809)	(866)	(866)	(866)	(866)	(866)	(345)	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2013	Contribution	5.6	3.6	(17,003)	(10,931)	(3,036)	(3,036)	(3,036)	(3,036)	(1,823)	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(1,715)	(1,397)	(318)	(318)	(318)	(318)	(318)	(125)	0
2796	West Side Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	6,832	5,567	1,265	1,265	1,265	1,265	1,265	507	0
2796	West Side Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	5,869	3,773	1,048	1,048	1,048	1,048	629	0	0
2797	Vernonia Fire	6/30/2014	Proportion	5.4	4.4	499	407	92	92	92	92	92	39	0
2797	Vernonia Fire	6/30/2014	Contribution	5.4	4.4	416	339	77	77	77	77	77	31	0
2797	Vernonia Fire	6/30/2013	Contribution	5.6	3.6	1,125	723	201	201	201	201	120	0	0
2798	Fairview Water District	6/30/2014	Proportion	5.4	4.4	15,395	12,544	2,851	2,851	2,851	2,851	2,851	1,140	0
2798	Fairview Water District	6/30/2014	Contribution	5.4	4.4	(15,724)	(12,812)	(2,912)	(2,912)	(2,912)	(2,912)	(2,912)	(1,164)	0
2798	Fairview Water District	6/30/2013	Contribution	5.6	3.6	(3,645)	(2,343)	(651)	(651)	(651)	(651)	(390)	0	0
2799	Sublimity Fire District	6/30/2014	Proportion	5.4	4.4	6,876	5,603	1,273	1,273	1,273	1,273	1,273	511	0
2799	Sublimity Fire District	6/30/2014	Contribution	5.4	4.4	(17,989)	(14,658)	(3,331)	(3,331)	(3,331)	(3,331)	(3,331)	(1,334)	0
2799	Sublimity Fire District	6/30/2013	Contribution	5.6	3.6	(1,584)	(1,018)	(283)	(283)	(283)	(283)	(169)	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	1,568	1,278	290	290	290	290	290	118	0
2801	Coburg Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(4,160)	(3,390)	(770)	(770)	(770)	(770)	(770)	(310)	0
2801	Coburg Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	374	240	67	67	67	67	39	0	0
2802	Rural Road Assessment District 3	6/30/2014	Proportion	5.4	4.4	12,624	10,286	2,338	2,338	2,338	2,338	2,338	934	0
2802	Rural Road Assessment District 3	6/30/2014	Contribution	5.4	4.4	(11,641)	(9,485)	(2,156)	(2,156)	(2,156)	(2,156)	(2,156)	(861)	0
2802	Rural Road Assessment District 3	6/30/2013	Contribution	5.6	3.6	2,072	1,332	370	370	370	370	222	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(214)	(174)	(40)	(40)	(40)	(40)	(40)	(14)	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(530)	(432)	(98)	(98)	(98)	(98)	(98)	(40)	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(413)	(265)	(74)	(74)	(74)	(74)	(43)	0	0
2804	Aurora Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	13,570	11,057	2,513	2,513	2,513	2,513	2,513	1,005	0
2804	Aurora Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(22,106)	(18,012)	(4,094)	(4,094)	(4,094)	(4,094)	(4,094)	(1,636)	0
2804	Aurora Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(8,236)	(5,294)	(1,471)	(1,471)	(1,471)	(1,471)	(881)	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Proportion	5.4	4.4	435	354	81	81	81	81	81	30	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Contribution	5.4	4.4	(290)	(236)	(54)	(54)	(54)	(54)	(54)	(20)	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2013	Contribution	5.6	3.6	337	217	60	60	60	60	37	0	0
2808	Lifeways	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2014	Proportion	5.4	4.4	(12)	(10)	(2)	(2)	(2)	(2)	(2)	(2)	0
2809	Juntura Road District 4	6/30/2014	Contribution	5.4	4.4	(2,603)	(2,121)	(482)	(482)	(482)	(482)	(482)	(193)	0
2809	Juntura Road District 4	6/30/2013	Contribution	5.6	3.6	(2,145)	(1,379)	(383)	(383)	(383)	(383)	(230)	0	0
2810	Sutherlin Water Control District	6/30/2014	Proportion	5.4	4.4	904	737	167	167	167	167	167	69	0
2810	Sutherlin Water Control District	6/30/2014	Contribution	5.4	4.4	(2,300)	(1,874)	(426)	(426)	(426)	(426)	(426)	(170)	0
2810	Sutherlin Water Control District	6/30/2013	Contribution	5.6	3.6	(881)	(567)	(157)	(157)	(157)	(157)	(96)	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Proportion	5.4	4.4	(15,823)	(12,893)	(2,930)	(2,930)	(2,930)	(2,930)	(2,930)	(1,173)	0
2811	Mid-Columbia Center For Living	6/30/2014	Contribution	5.4	4.4	(57,704)	(47,018)	(10,686)	(10,686)	(10,686)	(10,686)	(10,686)	(4,274)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2811	Mid-Columbia Center For Living	6/30/2013	Contribution	5.6	3.6	(49,427)	(31,775)	(8,826)	(8,826)	(8,826)	(8,826)	(5,297)	0	0
2812	Workforce Development Board	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2014	Proportion	5.4	4.4	41,167	33,543	7,624	7,624	7,624	7,624	7,624	3,047	0
2814	The Job Council	6/30/2014	Contribution	5.4	4.4	169,643	138,228	31,415	31,415	31,415	31,415	31,415	12,568	0
2814	The Job Council	6/30/2013	Contribution	5.6	3.6	391,964	251,976	69,994	69,994	69,994	69,994	41,994	0	0
2815	Hermiston Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(45,237)	(36,860)	(8,377)	(8,377)	(8,377)	(8,377)	(8,377)	(3,352)	0
2815	Hermiston Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(14,501)	(11,816)	(2,685)	(2,685)	(2,685)	(2,685)	(2,685)	(1,076)	0
2815	Hermiston Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(9,226)	(5,930)	(1,648)	(1,648)	(1,648)	(1,648)	(986)	0	0
2816	Odell Sanitary District	6/30/2014	Proportion	5.4	4.4	11,934	9,724	2,210	2,210	2,210	2,210	2,210	884	0
2816	Odell Sanitary District	6/30/2014	Contribution	5.4	4.4	(17,178)	(13,997)	(3,181)	(3,181)	(3,181)	(3,181)	(3,181)	(1,273)	0
2816	Odell Sanitary District	6/30/2013	Contribution	5.6	3.6	(642)	(412)	(115)	(115)	(115)	(115)	(67)	0	0
2817	Wickiup Water District	6/30/2014	Proportion	5.4	4.4	2,483	2,023	460	460	460	460	460	183	0
2817	Wickiup Water District	6/30/2014	Contribution	5.4	4.4	(4,743)	(3,865)	(878)	(878)	(878)	(878)	(878)	(353)	0
2817	Wickiup Water District	6/30/2013	Contribution	5.6	3.6	(1,985)	(1,277)	(354)	(354)	(354)	(354)	(215)	0	0
2818	Netarts Water District	6/30/2014	Proportion	5.4	4.4	6,858	5,588	1,270	1,270	1,270	1,270	1,270	508	0
2818	Netarts Water District	6/30/2014	Contribution	5.4	4.4	(6,845)	(5,577)	(1,268)	(1,268)	(1,268)	(1,268)	(1,268)	(505)	0
2818	Netarts Water District	6/30/2013	Contribution	5.6	3.6	811	521	145	145	145	145	86	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Proportion	5.4	4.4	941	767	174	174	174	174	174	71	0
2819	Harrisburg Fire and Rescue	6/30/2014	Contribution	5.4	4.4	(10,893)	(8,876)	(2,017)	(2,017)	(2,017)	(2,017)	(2,017)	(808)	0
2819	Harrisburg Fire and Rescue	6/30/2013	Contribution	5.6	3.6	(5,058)	(3,252)	(903)	(903)	(903)	(903)	(543)	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Proportion	5.4	4.4	12,082	9,845	2,237	2,237	2,237	2,237	2,237	897	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Contribution	5.4	4.4	(23,593)	(19,224)	(4,369)	(4,369)	(4,369)	(4,369)	(4,369)	(1,748)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2013	Contribution	5.6	3.6	(11,129)	(7,155)	(1,987)	(1,987)	(1,987)	(1,987)	(1,194)	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Proportion	5.4	4.4	3,357	2,735	622	622	622	622	622	247	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Contribution	5.4	4.4	14,482	11,800	2,682	2,682	2,682	2,682	2,682	1,072	0
2821	Tillamook County Soil And Water Conservation District	6/30/2013	Contribution	5.6	3.6	10,495	6,747	1,874	1,874	1,874	1,874	1,125	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Proportion	5.4	4.4	918	748	170	170	170	170	170	68	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Contribution	5.4	4.4	(788)	(642)	(146)	(146)	(146)	(146)	(146)	(58)	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2013	Contribution	5.6	3.6	2,023	1,301	361	361	361	361	218	0	0
2823	Lyons Fire District	6/30/2014	Proportion	5.4	4.4	(57)	(46)	(11)	(11)	(11)	(11)	(11)	(2)	0
2823	Lyons Fire District	6/30/2014	Contribution	5.4	4.4	(1,537)	(1,252)	(285)	(285)	(285)	(285)	(285)	(112)	0
2823	Lyons Fire District	6/30/2013	Contribution	5.6	3.6	(393)	(253)	(70)	(70)	(70)	(70)	(43)	0	0
2824	Glide Fire Department	6/30/2014	Proportion	5.4	4.4	472	385	87	87	87	87	87	37	0
2824	Glide Fire Department	6/30/2014	Contribution	5.4	4.4	(467)	(381)	(86)	(86)	(86)	(86)	(86)	(37)	0
2824	Glide Fire Department	6/30/2013	Contribution	5.6	3.6	(1,596)	(1,026)	(285)	(285)	(285)	(285)	(171)	0	0
2825	Northern Oregon Corrections	6/30/2014	Proportion	5.4	4.4	214,942	175,138	39,804	39,804	39,804	39,804	39,804	15,922	0
2825	Northern Oregon Corrections	6/30/2014	Contribution	5.4	4.4	(194,315)	(158,331)	(35,984)	(35,984)	(35,984)	(35,984)	(35,984)	(14,395)	0
2825	Northern Oregon Corrections	6/30/2013	Contribution	5.6	3.6	(53,119)	(34,147)	(9,486)	(9,486)	(9,486)	(9,486)	(5,689)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Proportion	5.4	4.4	(2,265)	(1,846)	(419)	(419)	(419)	(419)	(419)	(170)	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Contribution	5.4	4.4	(12,894)	(10,506)	(2,388)	(2,388)	(2,388)	(2,388)	(2,388)	(954)	0
2826	Wasco County Soil-Water Conservation District	6/30/2013	Contribution	5.6	3.6	(681)	(437)	(122)	(122)	(122)	(122)	(71)	0	0
2828	Deschutes Public Library District	6/30/2014	Proportion	5.4	4.4	(74,661)	(60,835)	(13,826)	(13,826)	(13,826)	(13,826)	(13,826)	(5,531)	0
2828	Deschutes Public Library District	6/30/2014	Contribution	5.4	4.4	(67,290)	(54,829)	(12,461)	(12,461)	(12,461)	(12,461)	(12,461)	(4,985)	0
2828	Deschutes Public Library District	6/30/2013	Contribution	5.6	3.6	(37,923)	(24,379)	(6,772)	(6,772)	(6,772)	(6,772)	(4,063)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	(1,332)	(1,085)	(247)	(247)	(247)	(247)	(247)	(97)	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(6,000)	(4,889)	(1,111)	(1,111)	(1,111)	(1,111)	(1,111)	(445)	0
2829	Hubbard Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(5,021)	(3,227)	(897)	(897)	(897)	(897)	(536)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	562	458	104	104	104	104	104	42	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	570	464	106	106	106	106	106	40	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	1,084	696	194	194	194	194	114	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	3,779	3,079	700	700	700	700	700	279	0
2833	Boardman Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(10,633)	(8,664)	(1,969)	(1,969)	(1,969)	(1,969)	(1,969)	(788)	0
2833	Boardman Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(3,155)	(2,029)	(563)	(563)	(563)	(563)	(340)	0	0
2834	Crescent Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	6,062	4,939	1,123	1,123	1,123	1,123	1,123	447	0
2834	Crescent Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(37,427)	(30,496)	(6,931)	(6,931)	(6,931)	(6,931)	(6,931)	(2,772)	0
2834	Crescent Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	(1,987)	(1,277)	(355)	(355)	(355)	(355)	(212)	0	0
2835	North Clackamas County Water Commission	6/30/2014	Proportion	5.4	4.4	(2,411)	(1,965)	(446)	(446)	(446)	(446)	(446)	(181)	0
2835	North Clackamas County Water Commission	6/30/2014	Contribution	5.4	4.4	(22,909)	(18,667)	(4,242)	(4,242)	(4,242)	(4,242)	(4,242)	(1,699)	0
2835	North Clackamas County Water Commission	6/30/2013	Contribution	5.6	3.6	(14,468)	(9,300)	(2,584)	(2,584)	(2,584)	(2,584)	(1,548)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2837	NORCOM	6/30/2014	Proportion	5.4	4.4	76,731	62,522	14,209	14,209	14,209	14,209	14,209	5,686	0
2837	NORCOM	6/30/2014	Contribution	5.4	4.4	(60,108)	(48,977)	(11,131)	(11,131)	(11,131)	(11,131)	(11,131)	(4,453)	0
2837	NORCOM	6/30/2013	Contribution	5.6	3.6	(19,055)	(12,249)	(3,403)	(3,403)	(3,403)	(3,403)	(2,040)	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Proportion	5.4	4.4	303	247	56	56	56	56	56	23	0
2838	High Desert Parks & Recreation District	6/30/2014	Contribution	5.4	4.4	(814)	(663)	(151)	(151)	(151)	(151)	(151)	(59)	0
2838	High Desert Parks & Recreation District	6/30/2013	Contribution	5.6	3.6	428	276	76	76	76	76	48	0	0
2839	North Morrow Vector Control District	6/30/2014	Proportion	5.4	4.4	2,071	1,687	384	384	384	384	384	151	0
2839	North Morrow Vector Control District	6/30/2014	Contribution	5.4	4.4	517	421	96	96	96	96	96	37	0
2839	North Morrow Vector Control District	6/30/2013	Contribution	5.6	3.6	2,948	1,896	526	526	526	526	318	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	5,499	4,481	1,018	1,018	1,018	1,018	1,018	409	0
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(1,306)	(1,064)	(242)	(242)	(242)	(242)	(242)	(96)	0
2840	Cannon Beach Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	3,428	2,204	612	612	612	612	368	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Proportion	5.4	4.4	(10,336)	(8,422)	(1,914)	(1,914)	(1,914)	(1,914)	(1,914)	(766)	0
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Contribution	5.4	4.4	914	745	169	169	169	169	169	69	0
2841	Jefferson County Soil & Water Conservation District	6/30/2013	Contribution	5.6	3.6	(4,667)	(3,001)	(833)	(833)	(833)	(833)	(502)	0	0
2842	Tualatin Valley Water District	6/30/2014	Proportion	5.4	4.4	242,268	197,404	44,864	44,864	44,864	44,864	44,864	17,948	0
2842	Tualatin Valley Water District	6/30/2014	Contribution	5.4	4.4	(412,628)	(336,215)	(76,413)	(76,413)	(76,413)	(76,413)	(76,413)	(30,563)	0
2842	Tualatin Valley Water District	6/30/2013	Contribution	5.6	3.6	(133,904)	(86,082)	(23,911)	(23,911)	(23,911)	(23,911)	(14,349)	0	0
2843	Yachats Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	16,658	13,573	3,085	3,085	3,085	3,085	3,085	1,233	0
2843	Yachats Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(8,078)	(6,582)	(1,496)	(1,496)	(1,496)	(1,496)	(1,496)	(598)	0
2843	Yachats Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	774	498	138	138	138	138	84	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	4.4	83,635	68,147	15,488	15,488	15,488	15,488	15,488	6,195	0
2844	Crook County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	4.4	(30,363)	(24,740)	(5,623)	(5,623)	(5,623)	(5,623)	(5,623)	(2,248)	0
2844	Crook County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	3.6	20,664	13,284	3,690	3,690	3,690	3,690	2,214	0	0
2845	Sunrise Water Authority	6/30/2014	Proportion	5.4	4.4	(37,449)	(30,514)	(6,935)	(6,935)	(6,935)	(6,935)	(6,935)	(2,774)	0
2845	Sunrise Water Authority	6/30/2014	Contribution	5.4	4.4	(34,732)	(28,300)	(6,432)	(6,432)	(6,432)	(6,432)	(6,432)	(2,572)	0
2845	Sunrise Water Authority	6/30/2013	Contribution	5.6	3.6	(9,138)	(5,874)	(1,632)	(1,632)	(1,632)	(1,632)	(978)	0	0
2846	Jefferson County Library District	6/30/2014	Proportion	5.4	4.4	1,364	1,111	253	253	253	253	253	99	0
2846	Jefferson County Library District	6/30/2014	Contribution	5.4	4.4	(6,632)	(5,404)	(1,228)	(1,228)	(1,228)	(1,228)	(1,228)	(492)	0
2846	Jefferson County Library District	6/30/2013	Contribution	5.6	3.6	(197)	(127)	(35)	(35)	(35)	(35)	(22)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2014	Proportion	5.4	4.4	(50,750)	(41,352)	(9,398)	(9,398)	(9,398)	(9,398)	(9,398)	(3,760)	0
2847	Sweet Home Fire and Ambulance District	6/30/2014	Contribution	5.4	4.4	(5,671)	(4,621)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(421)	0
2847	Sweet Home Fire and Ambulance District	6/30/2013	Contribution	5.6	3.6	(20,222)	(13,000)	(3,611)	(3,611)	(3,611)	(3,611)	(2,167)	0	0
2848	Lane Transit District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2014	Proportion	5.4	4.4	(12,661)	(10,316)	(2,345)	(2,345)	(2,345)	(2,345)	(2,345)	(936)	0
2849	Lebanon Aquatic District	6/30/2014	Contribution	5.4	4.4	(11,469)	(9,345)	(2,124)	(2,124)	(2,124)	(2,124)	(2,124)	(849)	0
2849	Lebanon Aquatic District	6/30/2013	Contribution	5.6	3.6	(21,432)	(13,778)	(3,827)	(3,827)	(3,827)	(3,827)	(2,297)	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Proportion	5.4	4.4	4,404	3,588	816	816	816	816	816	324	0
2850	Lake County 4-H & Extension Service	6/30/2014	Contribution	5.4	4.4	(5,257)	(4,283)	(974)	(974)	(974)	(974)	(974)	(387)	0
2850	Lake County 4-H & Extension Service	6/30/2013	Contribution	5.6	3.6	(2,088)	(1,342)	(373)	(373)	(373)	(373)	(223)	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	6,435	5,243	1,192	1,192	1,192	1,192	1,192	475	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(516)	(420)	(96)	(96)	(96)	(96)	(96)	(36)	0
2851	East Umatilla County Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	3,896	2,504	696	696	696	696	416	0	0
2852	Ochoco Irrigation District	6/30/2014	Proportion	5.4	4.4	19	15	4	4	4	4	4	0	0
2852	Ochoco Irrigation District	6/30/2014	Contribution	5.4	4.4	1,883	1,534	349	349	349	349	349	138	0
2852	Ochoco Irrigation District	6/30/2013	Contribution	5.6	3.6	2,375	1,527	424	424	424	424	255	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	2,118	1,726	392	392	392	392	392	158	0
2853	Mill City Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	(61)	(50)	(11)	(11)	(11)	(11)	(11)	(6)	0
2853	Mill City Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	1,466	942	262	262	262	262	156	0	0
2854	Sunset Empire Transportation District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2014	Proportion	5.4	4.4	415,470	338,531	76,939	76,939	76,939	76,939	76,939	30,775	0
2855	Harney Hospital	6/30/2014	Contribution	5.4	4.4	(469,941)	(382,915)	(87,026)	(87,026)	(87,026)	(87,026)	(87,026)	(34,811)	0
2855	Harney Hospital	6/30/2013	Contribution	5.6	3.6	(172,696)	(111,018)	(30,839)	(30,839)	(30,839)	(30,839)	(18,501)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Proportion	5.4	4.4	76	62	14	14	14	14	14	6	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Contribution	5.4	4.4	(2,754)	(2,244)	(510)	(510)	(510)	(510)	(510)	(204)	0
2856	Mid-Columbia Council Of Governments	6/30/2013	Contribution	5.6	3.6	(2,231)	(1,435)	(398)	(398)	(398)	(398)	(241)	0	0
2857	Sunriver Service District	6/30/2014	Proportion	5.4	4.4	(17,954)	(14,629)	(3,325)	(3,325)	(3,325)	(3,325)	(3,325)	(1,329)	0
2857	Sunriver Service District	6/30/2014	Contribution	5.4	4.4	(39,211)	(31,950)	(7,261)	(7,261)	(7,261)	(7,261)	(7,261)	(2,906)	0
2857	Sunriver Service District	6/30/2013	Contribution	5.6	3.6	18,256	11,736	3,260	3,260	3,260	3,260	1,956	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Proportion	5.4	4.4	(4,902)	(3,994)	(908)	(908)	(908)	(908)	(908)	(362)	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Contribution	5.4	4.4	(2,337)	(1,904)	(433)	(433)	(433)	(433)	(433)	(172)	0
2858	Nesika Beach-Ophir Water District	6/30/2013	Contribution	5.6	3.6	(3,993)	(2,567)	(713)	(713)	(713)	(713)	(428)	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Proportion	5.4	4.4	(11,363)	(9,259)	(2,104)	(2,104)	(2,104)	(2,104)	(2,104)	(843)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2859	South Lane County Fire and Rescue	6/30/2014	Contribution	5.4	4.4	(155,975)	(127,091)	(28,884)	(28,884)	(28,884)	(28,884)	(28,884)	(11,555)	0
2859	South Lane County Fire and Rescue	6/30/2013	Contribution	5.6	3.6	(107,268)	(68,958)	(19,155)	(19,155)	(19,155)	(19,155)	(11,493)	0	0
2860	Coos County Airport District	6/30/2014	Proportion	5.4	4.4	16,359	13,330	3,029	3,029	3,029	3,029	3,029	1,214	0
2860	Coos County Airport District	6/30/2014	Contribution	5.4	4.4	(30,094)	(24,521)	(5,573)	(5,573)	(5,573)	(5,573)	(5,573)	(2,229)	0
2860	Coos County Airport District	6/30/2013	Contribution	5.6	3.6	(13,650)	(8,774)	(2,438)	(2,438)	(2,438)	(2,438)	(1,460)	0	0
2861	Mt Angel Fire District	6/30/2014	Proportion	5.4	4.4	1,230	1,002	228	228	228	228	228	90	0
2861	Mt Angel Fire District	6/30/2014	Contribution	5.4	4.4	526	429	97	97	97	97	97	41	0
2861	Mt Angel Fire District	6/30/2013	Contribution	5.6	3.6	1,127	725	201	201	201	201	122	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2014	Proportion	5.4	4.4	18,342	14,945	3,397	3,397	3,397	3,397	3,397	1,357	0
2864	Tri-City Water and Sanitary Authority	6/30/2014	Contribution	5.4	4.4	(14,520)	(11,831)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(1,075)	0
2864	Tri-City Water and Sanitary Authority	6/30/2013	Contribution	5.6	3.6	132	84	24	24	24	24	12	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Proportion	5.4	4.4	(1,724)	(1,405)	(319)	(319)	(319)	(319)	(319)	(129)	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Contribution	5.4	4.4	(3,901)	(3,179)	(722)	(722)	(722)	(722)	(722)	(291)	0
2865	Tri-County Cooperative Weed Management Area	6/30/2013	Contribution	5.6	3.6	(3,134)	(2,014)	(560)	(560)	(560)	(560)	(334)	0	0
2866	Jefferson Behavioral Health	6/30/2014	Proportion	5.4	4.4	1,156	942	214	214	214	214	214	86	0
2866	Jefferson Behavioral Health	6/30/2014	Contribution	5.4	4.4	(616)	(502)	(114)	(114)	(114)	(114)	(114)	(46)	0
2866	Jefferson Behavioral Health	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Proportion	5.4	4.4	36,655	29,867	6,788	6,788	6,788	6,788	6,788	2,715	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Contribution	5.4	4.4	(18,783)	(15,305)	(3,478)	(3,478)	(3,478)	(3,478)	(3,478)	(1,393)	0
2867	West Multnomah Soil And Water Conservation District	6/30/2013	Contribution	5.6	3.6	5,796	3,726	1,035	1,035	1,035	1,035	621	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Proportion	5.4	4.4	(20,579)	(16,768)	(3,811)	(3,811)	(3,811)	(3,811)	(3,811)	(1,524)	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Contribution	5.4	4.4	5,197	4,235	962	962	962	962	962	387	0
2869	Nehalem Bay Fire & Rescue	6/30/2013	Contribution	5.6	3.6	(2,646)	(1,700)	(473)	(473)	(473)	(473)	(281)	0	0
2870	Clackamas River Water Providers	6/30/2014	Proportion	5.4	4.4	(566)	(461)	(105)	(105)	(105)	(105)	(105)	(41)	0
2870	Clackamas River Water Providers	6/30/2014	Contribution	5.4	4.4	(2,656)	(2,164)	(492)	(492)	(492)	(492)	(492)	(196)	0
2870	Clackamas River Water Providers	6/30/2013	Contribution	5.6	3.6	(1,144)	(736)	(204)	(204)	(204)	(204)	(124)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Proportion	5.4	4.4	(5)	(4)	(1)	(1)	(1)	(1)	(1)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Contribution	5.4	4.4	(515)	(420)	(95)	(95)	(95)	(95)	(95)	(40)	0
2872	Emergency Communications of Southern Oregon	6/30/2013	Contribution	5.6	3.6	(425)	(273)	(76)	(76)	(76)	(76)	(45)	0	0
2873	Mosier Fire District	6/30/2014	Proportion	5.4	4.4	(1,049)	(855)	(194)	(194)	(194)	(194)	(194)	(79)	0
2873	Mosier Fire District	6/30/2014	Contribution	5.4	4.4	(2,363)	(1,925)	(438)	(438)	(438)	(438)	(438)	(173)	0
2873	Mosier Fire District	6/30/2013	Contribution	5.6	3.6	(1,982)	(1,274)	(354)	(354)	(354)	(354)	(212)	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Proportion	5.4	4.4	(1,397)	(1,138)	(259)	(259)	(259)	(259)	(259)	(102)	0
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Contribution	5.4	4.4	4,545	3,703	842	842	842	842	842	335	0
2874	Umatilla-Morrow Radio and Data District	6/30/2013	Contribution	5.6	3.6	2,044	1,314	365	365	365	365	219	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Proportion	5.4	4.4	(479)	(390)	(89)	(89)	(89)	(89)	(89)	(34)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Contribution	5.4	4.4	8,588	6,998	1,590	1,590	1,590	1,590	1,590	638	0
2876	Oregon Municipal Electric Utilities Association	6/30/2013	Contribution	5.6	3.6	8,968	5,766	1,601	1,601	1,601	1,601	963	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Proportion	5.4	4.4	392,129	319,513	72,616	72,616	72,616	72,616	72,616	29,049	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Contribution	5.4	4.4	(52,532)	(42,804)	(9,728)	(9,728)	(9,728)	(9,728)	(9,728)	(3,892)	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2013	Contribution	5.6	3.6	148,941	95,747	26,597	26,597	26,597	26,597	15,956	0	0
2878	Yamhill Fire Protection District	6/30/2014	Proportion	5.4	4.4	9,027	7,355	1,672	1,672	1,672	1,672	1,672	667	0
2878	Yamhill Fire Protection District	6/30/2014	Contribution	5.4	4.4	266	217	49	49	49	49	49	21	0
2878	Yamhill Fire Protection District	6/30/2013	Contribution	5.6	3.6	3,887	2,499	694	694	694	694	417	0	0
2879	LaGrande Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	7,729	6,298	1,431	1,431	1,431	1,431	1,431	574	0
2879	LaGrande Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	2,215	1,423	396	396	396	396	235	0	0
2880	Oregon Health & Science University	6/30/2014	Proportion	5.4	4.4	(6,047,585)	(4,927,662)	(1,119,923)	(1,119,923)	(1,119,923)	(1,119,923)	(1,119,923)	(447,970)	0
2880	Oregon Health & Science University	6/30/2014	Contribution	5.4	4.4	(6,263,382)	(5,103,496)	(1,159,886)	(1,159,886)	(1,159,886)	(1,159,886)	(1,159,886)	(463,952)	0
2880	Oregon Health & Science University	6/30/2013	Contribution	5.6	3.6	(1,997,561)	(1,284,147)	(356,707)	(356,707)	(356,707)	(356,707)	(214,026)	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Contribution	5.4	4.4	3,657	2,980	677	677	677	677	677	272	0
2881	Lake Chinook Fire and Rescue District	6/30/2013	Contribution	5.6	3.6	251	161	45	45	45	45	26	0	0
2883	Lane Fire Authority	6/30/2014	Proportion	5.4	4.4	104,537	85,178	19,359	19,359	19,359	19,359	19,359	7,742	0
2883	Lane Fire Authority	6/30/2014	Contribution	5.4	4.4	(61,519)	(50,127)	(11,392)	(11,392)	(11,392)	(11,392)	(11,392)	(4,559)	0
2883	Lane Fire Authority	6/30/2013	Contribution	5.6	3.6	32,305	20,767	5,769	5,769	5,769	5,769	3,460	0	0
2884	North Central Public Health District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2014	Contribution	5.4	4.4	144,233	117,523	26,710	26,710	26,710	26,710	26,710	10,683	0
2884	North Central Public Health District	6/30/2013	Contribution	5.6	3.6	63,469	40,801	11,334	11,334	11,334	11,334	6,799	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Contribution	5.4	4.4	9,246	7,534	1,712	1,712	1,712	1,712	1,712	686	0
2885	Siletz Rural Fire Protection District	6/30/2013	Contribution	5.6	3.6	1,798	1,156	321	321	321	321	193	0	0
2900	Clatsop Community College	6/30/2014	Proportion	5.4	4.4	90,455	73,704	16,751	16,751	16,751	16,751	16,751	6,700	0
2900	Clatsop Community College	6/30/2014	Contribution	5.4	4.4	(90,629)	(73,846)	(16,783)	(16,783)	(16,783)	(16,783)	(16,783)	(6,714)	0
2900	Clatsop Community College	6/30/2013	Contribution	5.6	3.6	23,078	14,836	4,121	4,121	4,121	4,121	2,473	0	0
2901	Blue Mountain Community College	6/30/2014	Proportion	5.4	4.4	(59,609)	(48,570)	(11,039)	(11,039)	(11,039)	(11,039)	(11,039)	(4,414)	0
2901	Blue Mountain Community College	6/30/2014	Contribution	5.4	4.4	(206,955)	(168,630)	(38,325)	(38,325)	(38,325)	(38,325)	(38,325)	(15,330)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2901	Blue Mountain Community College	6/30/2013	Contribution	5.6	3.6	(45,956)	(29,544)	(8,206)	(8,206)	(8,206)	(8,206)	(4,926)	0	0
2902	Treasure Valley Community College	6/30/2014	Proportion	5.4	4.4	79,403	64,699	14,704	14,704	14,704	14,704	14,704	5,883	0
2902	Treasure Valley Community College	6/30/2014	Contribution	5.4	4.4	(227,881)	(185,681)	(42,200)	(42,200)	(42,200)	(42,200)	(42,200)	(16,881)	0
2902	Treasure Valley Community College	6/30/2013	Contribution	5.6	3.6	(83,804)	(53,874)	(14,965)	(14,965)	(14,965)	(14,965)	(8,979)	0	0
2903	Umpqua Community College	6/30/2014	Proportion	5.4	4.4	14,570	11,872	2,698	2,698	2,698	2,698	2,698	1,080	0
2903	Umpqua Community College	6/30/2014	Contribution	5.4	4.4	(264,966)	(215,898)	(49,068)	(49,068)	(49,068)	(49,068)	(49,068)	(19,626)	0
2903	Umpqua Community College	6/30/2013	Contribution	5.6	3.6	(28,643)	(18,413)	(5,115)	(5,115)	(5,115)	(5,115)	(3,068)	0	0
2904	Lane Community College	6/30/2014	Proportion	5.4	4.4	92,848	75,654	17,194	17,194	17,194	17,194	17,194	6,878	0
2904	Lane Community College	6/30/2014	Contribution	5.4	4.4	(1,263,206)	(1,029,279)	(233,927)	(233,927)	(233,927)	(233,927)	(233,927)	(93,571)	0
2904	Lane Community College	6/30/2013	Contribution	5.6	3.6	(201,806)	(129,732)	(36,037)	(36,037)	(36,037)	(36,037)	(21,621)	0	0
2905	Mt Hood Community College	6/30/2014	Proportion	5.4	4.4	(336,472)	(274,162)	(62,310)	(62,310)	(62,310)	(62,310)	(62,310)	(24,922)	0
2905	Mt Hood Community College	6/30/2014	Contribution	5.4	4.4	(642,155)	(523,237)	(118,918)	(118,918)	(118,918)	(118,918)	(118,918)	(47,565)	0
2905	Mt Hood Community College	6/30/2013	Contribution	5.6	3.6	(197,207)	(126,775)	(35,216)	(35,216)	(35,216)	(35,216)	(21,127)	0	0
2906	Klamath Community College	6/30/2014	Proportion	5.4	4.4	67,023	54,611	12,412	12,412	12,412	12,412	12,412	4,963	0
2906	Klamath Community College	6/30/2014	Contribution	5.4	4.4	(400,872)	(326,636)	(74,236)	(74,236)	(74,236)	(74,236)	(74,236)	(29,692)	0
2906	Klamath Community College	6/30/2013	Contribution	5.6	3.6	30,115	19,359	5,378	5,378	5,378	5,378	3,225	0	0
2908	Clackamas Community College	6/30/2014	Proportion	5.4	4.4	(510,444)	(415,917)	(94,527)	(94,527)	(94,527)	(94,527)	(94,527)	(37,809)	0
2908	Clackamas Community College	6/30/2014	Contribution	5.4	4.4	(292,500)	(238,333)	(54,167)	(54,167)	(54,167)	(54,167)	(54,167)	(21,665)	0
2908	Clackamas Community College	6/30/2013	Contribution	5.6	3.6	(351,763)	(226,133)	(62,815)	(62,815)	(62,815)	(62,815)	(37,688)	0	0
2910	Linn-Benton Community College	6/30/2014	Proportion	5.4	4.4	(314,246)	(256,052)	(58,194)	(58,194)	(58,194)	(58,194)	(58,194)	(23,276)	0
2910	Linn-Benton Community College	6/30/2014	Contribution	5.4	4.4	(797,915)	(650,153)	(147,762)	(147,762)	(147,762)	(147,762)	(147,762)	(59,105)	0
2910	Linn-Benton Community College	6/30/2013	Contribution	5.6	3.6	(371,553)	(238,855)	(66,349)	(66,349)	(66,349)	(66,349)	(39,808)	0	0
2918	Portland Community College	6/30/2014	Proportion	5.4	4.4	771,871	628,932	142,939	142,939	142,939	142,939	142,939	57,176	0
2918	Portland Community College	6/30/2014	Contribution	5.4	4.4	(3,985,516)	(3,247,457)	(738,059)	(738,059)	(738,059)	(738,059)	(738,059)	(295,221)	0
2918	Portland Community College	6/30/2013	Contribution	5.6	3.6	(979,995)	(629,997)	(174,999)	(174,999)	(174,999)	(174,999)	(105,000)	0	0
2919	Chemeketa Community College	6/30/2014	Proportion	5.4	4.4	43,103	35,121	7,982	7,982	7,982	7,982	7,982	3,193	0
2919	Chemeketa Community College	6/30/2014	Contribution	5.4	4.4	(1,142,111)	(930,609)	(211,502)	(211,502)	(211,502)	(211,502)	(211,502)	(84,601)	0
2919	Chemeketa Community College	6/30/2013	Contribution	5.6	3.6	(460,053)	(295,749)	(82,152)	(82,152)	(82,152)	(82,152)	(49,293)	0	0
2922	Rogue Community College	6/30/2014	Proportion	5.4	4.4	(49,962)	(40,710)	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	(3,702)	0
2922	Rogue Community College	6/30/2014	Contribution	5.4	4.4	(427,480)	(348,317)	(79,163)	(79,163)	(79,163)	(79,163)	(79,163)	(31,665)	0
2922	Rogue Community College	6/30/2013	Contribution	5.6	3.6	(34,946)	(22,466)	(6,240)	(6,240)	(6,240)	(6,240)	(3,746)	0	0
2995	Oregon Coast Community College	6/30/2014	Proportion	5.4	4.4	105,060	85,604	19,456	19,456	19,456	19,456	19,456	7,780	0
2995	Oregon Coast Community College	6/30/2014	Contribution	5.4	4.4	(66,260)	(53,990)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	(4,910)	0
2995	Oregon Coast Community College	6/30/2013	Contribution	5.6	3.6	46,804	30,088	8,358	8,358	8,358	8,358	5,014	0	0
2996	Columbia Gorge Community College	6/30/2014	Proportion	5.4	4.4	130,871	106,636	24,235	24,235	24,235	24,235	24,235	9,696	0
2996	Columbia Gorge Community College	6/30/2014	Contribution	5.4	4.4	(149,046)	(121,445)	(27,601)	(27,601)	(27,601)	(27,601)	(27,601)	(11,041)	0
2996	Columbia Gorge Community College	6/30/2013	Contribution	5.6	3.6	55,329	35,569	9,880	9,880	9,880	9,880	5,929	0	0
2997	Tillamook Bay Community College	6/30/2014	Proportion	5.4	4.4	(77,223)	(62,922)	(14,301)	(14,301)	(14,301)	(14,301)	(14,301)	(5,718)	0
2997	Tillamook Bay Community College	6/30/2014	Contribution	5.4	4.4	5,887	4,797	1,090	1,090	1,090	1,090	1,090	437	0
2997	Tillamook Bay Community College	6/30/2013	Contribution	5.6	3.6	(5,607)	(3,605)	(1,001)	(1,001)	(1,001)	(1,001)	(602)	0	0
2998	Southwestern Community College	6/30/2014	Proportion	5.4	4.4	49,164	40,060	9,104	9,104	9,104	9,104	9,104	3,644	0
2998	Southwestern Community College	6/30/2014	Contribution	5.4	4.4	(286,950)	(233,811)	(53,139)	(53,139)	(53,139)	(53,139)	(53,139)	(21,255)	0
2998	Southwestern Community College	6/30/2013	Contribution	5.6	3.6	(63,575)	(40,869)	(11,353)	(11,353)	(11,353)	(11,353)	(6,810)	0	0
2999	Central Oregon Community College	6/30/2014	Proportion	5.4	4.4	316,446	257,845	58,601	58,601	58,601	58,601	58,601	23,441	0
2999	Central Oregon Community College	6/30/2014	Contribution	5.4	4.4	(664,729)	(541,631)	(123,098)	(123,098)	(123,098)	(123,098)	(123,098)	(49,239)	0
2999	Central Oregon Community College	6/30/2013	Contribution	5.6	3.6	(164,783)	(105,931)	(29,426)	(29,426)	(29,426)	(29,426)	(17,653)	0	0
3003	Baker School District 5J	6/30/2014	Proportion	5.4	4.4	84,158	68,573	15,585	15,585	15,585	15,585	15,585	6,233	0
3003	Baker School District 5J	6/30/2014	Contribution	5.4	4.4	(9,335)	(7,606)	(1,729)	(1,729)	(1,729)	(1,729)	(1,729)	(690)	0
3003	Baker School District 5J	6/30/2013	Contribution	5.6	3.6	(69,063)	(44,397)	(12,333)	(12,333)	(12,333)	(12,333)	(7,398)	0	0
3008	Huntington School District 16J	6/30/2014	Proportion	5.4	4.4	(6,884)	(5,609)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(509)	0
3008	Huntington School District 16J	6/30/2014	Contribution	5.4	4.4	(12,734)	(10,376)	(2,358)	(2,358)	(2,358)	(2,358)	(2,358)	(944)	0
3008	Huntington School District 16J	6/30/2013	Contribution	5.6	3.6	6,458	4,152	1,153	1,153	1,153	1,153	693	0	0
3016	Burnt River High School	6/30/2014	Proportion	5.4	4.4	22,665	18,468	4,197	4,197	4,197	4,197	4,197	1,680	0
3016	Burnt River High School	6/30/2014	Contribution	5.4	4.4	(3,995)	(3,255)	(740)	(740)	(740)	(740)	(740)	(295)	0
3016	Burnt River High School	6/30/2013	Contribution	5.6	3.6	16,457	10,579	2,939	2,939	2,939	2,939	1,762	0	0
3027	Pine-Eagle School District 61	6/30/2014	Proportion	5.4	4.4	(22,050)	(17,967)	(4,083)	(4,083)	(4,083)	(4,083)	(4,083)	(1,635)	0
3027	Pine-Eagle School District 61	6/30/2014	Contribution	5.4	4.4	15,080	12,287	2,793	2,793	2,793	2,793	2,793	1,115	0
3027	Pine-Eagle School District 61	6/30/2013	Contribution	5.6	3.6	15,487	9,955	2,766	2,766	2,766	2,766	1,657	0	0
3037	Alsea School	6/30/2014	Proportion	5.4	4.4	(3,398)	(2,769)	(629)	(629)	(629)	(629)	(629)	(253)	0
3037	Alsea School	6/30/2014	Contribution	5.4	4.4	(13,230)	(10,780)	(2,450)	(2,450)	(2,450)	(2,450)	(2,450)	(980)	0
3037	Alsea School	6/30/2013	Contribution	5.6	3.6	(22,045)	(14,171)	(3,937)	(3,937)	(3,937)	(3,937)	(2,360)	0	0
3039	Corvallis School District 509J	6/30/2014	Proportion	5.4	4.4	(594,909)	(484,741)	(110,168)	(110,168)	(110,168)	(110,168)	(110,168)	(44,069)	0
3039	Corvallis School District 509J	6/30/2014	Contribution	5.4	4.4	133,169	108,508	24,661	24,661	24,661	24,661	24,661	9,864	0
3039	Corvallis School District 509J	6/30/2013	Contribution	5.6	3.6	(67,830)	(43,606)	(12,112)	(12,112)	(12,112)	(12,112)	(7,270)	0	0
3043	Philomath School District 17J	6/30/2014	Proportion	5.4	4.4	(157,122)	(128,025)	(29,097)	(29,097)	(29,097)	(29,097)	(29,097)	(11,637)	0
3043	Philomath School District 17J	6/30/2014	Contribution	5.4	4.4	(3,869)	(3,153)	(716)	(716)	(716)	(716)	(716)	(289)	0
3043	Philomath School District 17J	6/30/2013	Contribution	5.6	3.6	(23,982)	(15,418)	(4,282)	(4,282)	(4,282)	(4,282)	(2,572)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3049	Monroe Elementary School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Contribution	5.4	4.4	578	471	107	107	107	107	107	43	0
3075	West Linn School District	6/30/2014	Proportion	5.4	4.4	(369,345)	(300,948)	(68,397)	(68,397)	(68,397)	(68,397)	(68,397)	(27,360)	0
3075	West Linn School District	6/30/2014	Contribution	5.4	4.4	(155,894)	(127,025)	(28,869)	(28,869)	(28,869)	(28,869)	(28,869)	(11,549)	0
3075	West Linn School District	6/30/2013	Contribution	5.6	3.6	159,367	102,451	28,458	28,458	28,458	28,458	17,077	0	0
3083	Welches Elementary School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Contribution	5.4	4.4	851	693	158	158	158	158	158	61	0
3094	Damascus-Union School District 26	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Contribution	5.4	4.4	780	636	144	144	144	144	144	60	0
3102	Molalla Elementary School 35	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Contribution	5.4	4.4	1,186	966	220	220	220	220	220	86	0
3109	Boring School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2014	Contribution	5.4	4.4	1,219	993	226	226	226	226	226	89	0
3111	Sandy Elementary School District 46	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Contribution	5.4	4.4	4,792	3,905	887	887	887	887	887	357	0
3111	Sandy Elementary School District 46	6/30/2013	Contribution	5.6	3.6	277	177	50	50	50	50	27	0	0
3116	Colton School District 53	6/30/2014	Proportion	5.4	4.4	41,848	34,098	7,750	7,750	7,750	7,750	7,750	3,098	0
3116	Colton School District 53	6/30/2014	Contribution	5.4	4.4	(79,721)	(64,958)	(14,763)	(14,763)	(14,763)	(14,763)	(14,763)	(5,906)	0
3116	Colton School District 53	6/30/2013	Contribution	5.6	3.6	40,416	25,982	7,217	7,217	7,217	7,217	4,331	0	0
3122	Oregon City School District 62	6/30/2014	Proportion	5.4	4.4	839,158	683,758	155,400	155,400	155,400	155,400	155,400	62,158	0
3122	Oregon City School District 62	6/30/2014	Contribution	5.4	4.4	(302,289)	(246,310)	(55,979)	(55,979)	(55,979)	(55,979)	(55,979)	(22,394)	0
3122	Oregon City School District 62	6/30/2013	Contribution	5.6	3.6	69,969	44,981	12,494	12,494	12,494	12,494	7,499	0	0
3138	Canby Elementary School District 86	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Contribution	5.4	4.4	3,014	2,456	558	558	558	558	558	224	0
3138	Canby Elementary School District 86	6/30/2013	Contribution	5.6	3.6	51	33	9	9	9	9	6	0	0
3160	Gladstone School District 115	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Contribution	5.4	4.4	23,714	19,323	4,391	4,391	4,391	4,391	4,391	1,759	0
3160	Gladstone School District 115	6/30/2013	Contribution	5.6	3.6	29,774	19,140	5,317	5,317	5,317	5,317	3,189	0	0
3174	Canby Union High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2014	Contribution	5.4	4.4	909	741	168	168	168	168	168	69	0
3175	Sandy Union High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2014	Contribution	5.4	4.4	972	792	180	180	180	180	180	72	0
3175	Sandy Union High School	6/30/2013	Contribution	5.6	3.6	214	138	38	38	38	38	24	0	0
3176	Molalla Union High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Contribution	5.4	4.4	1,849	1,507	342	342	342	342	342	139	0
3179	Clatsop County School District 1C	6/30/2014	Proportion	5.4	4.4	92,592	75,445	17,147	17,147	17,147	17,147	17,147	6,857	0
3179	Clatsop County School District 1C	6/30/2014	Contribution	5.4	4.4	9,989	8,139	1,850	1,850	1,850	1,850	1,850	739	0
3179	Clatsop County School District 1C	6/30/2013	Contribution	5.6	3.6	36,084	23,196	6,444	6,444	6,444	6,444	3,864	0	0
3186	Jewell School District 8	6/30/2014	Proportion	5.4	4.4	115,640	94,225	21,415	21,415	21,415	21,415	21,415	8,565	0
3186	Jewell School District 8	6/30/2014	Contribution	5.4	4.4	(30,232)	(24,633)	(5,599)	(5,599)	(5,599)	(5,599)	(5,599)	(2,237)	0
3186	Jewell School District 8	6/30/2013	Contribution	5.6	3.6	38,579	24,801	6,889	6,889	6,889	6,889	4,134	0	0
3187	Seaside Schools	6/30/2014	Proportion	5.4	4.4	(278,577)	(226,989)	(51,588)	(51,588)	(51,588)	(51,588)	(51,588)	(20,637)	0
3187	Seaside Schools	6/30/2014	Contribution	5.4	4.4	(8,379)	(6,827)	(1,552)	(1,552)	(1,552)	(1,552)	(1,552)	(619)	0
3187	Seaside Schools	6/30/2013	Contribution	5.6	3.6	(26,470)	(17,016)	(4,727)	(4,727)	(4,727)	(4,727)	(2,835)	0	0
3195	Warrenton-Hammond School District	6/30/2014	Proportion	5.4	4.4	7,640	6,225	1,415	1,415	1,415	1,415	1,415	565	0
3195	Warrenton-Hammond School District	6/30/2014	Contribution	5.4	4.4	(53,035)	(43,214)	(9,821)	(9,821)	(9,821)	(9,821)	(9,821)	(3,930)	0
3195	Warrenton-Hammond School District	6/30/2013	Contribution	5.6	3.6	(46,882)	(30,138)	(8,372)	(8,372)	(8,372)	(8,372)	(5,022)	0	0
3230	Vernonia School District	6/30/2014	Proportion	5.4	4.4	(249,229)	(203,075)	(46,154)	(46,154)	(46,154)	(46,154)	(46,154)	(18,459)	0
3230	Vernonia School District	6/30/2014	Contribution	5.4	4.4	(11,022)	(8,981)	(2,041)	(2,041)	(2,041)	(2,041)	(2,041)	(817)	0
3230	Vernonia School District	6/30/2013	Contribution	5.6	3.6	(195,629)	(125,761)	(34,934)	(34,934)	(34,934)	(34,934)	(20,959)	0	0
3241	Coquille School District 8	6/30/2014	Proportion	5.4	4.4	(86,720)	(70,661)	(16,059)	(16,059)	(16,059)	(16,059)	(16,059)	(6,425)	0
3241	Coquille School District 8	6/30/2014	Contribution	5.4	4.4	(82,486)	(67,211)	(15,275)	(15,275)	(15,275)	(15,275)	(15,275)	(6,111)	0
3241	Coquille School District 8	6/30/2013	Contribution	5.6	3.6	173,721	111,677	31,022	31,022	31,022	31,022	18,611	0	0
3242	Coos Bay School District 9	6/30/2014	Proportion	5.4	4.4	(35,235)	(28,710)	(6,525)	(6,525)	(6,525)	(6,525)	(6,525)	(2,610)	0
3242	Coos Bay School District 9	6/30/2014	Contribution	5.4	4.4	11,897	9,694	2,203	2,203	2,203	2,203	2,203	882	0
3242	Coos Bay School District 9	6/30/2013	Contribution	5.6	3.6	201,313	129,415	35,949	35,949	35,949	35,949	21,568	0	0
3245	North Bend Public Schools	6/30/2014	Proportion	5.4	4.4	124,245	101,237	23,008	23,008	23,008	23,008	23,008	9,205	0
3245	North Bend Public Schools	6/30/2014	Contribution	5.4	4.4	(178,979)	(145,835)	(33,144)	(33,144)	(33,144)	(33,144)	(33,144)	(13,259)	0
3245	North Bend Public Schools	6/30/2013	Contribution	5.6	3.6	73,363	47,161	13,101	13,101	13,101	13,101	7,858	0	0
3252	Powers School District	6/30/2014	Proportion	5.4	4.4	(24,744)	(20,162)	(4,582)	(4,582)	(4,582)	(4,582)	(4,582)	(1,834)	0
3252	Powers School District	6/30/2014	Contribution	5.4	4.4	(11,316)	(9,220)	(2,096)	(2,096)	(2,096)	(2,096)	(2,096)	(836)	0
3252	Powers School District	6/30/2013	Contribution	5.6	3.6	(17,758)	(11,416)	(3,171)	(3,171)	(3,171)	(3,171)	(1,903)	0	0
3257	Myrtle Point School District 41	6/30/2014	Proportion	5.4	4.4	68,839	56,091	12,748	12,748	12,748	12,748	12,748	5,099	0
3257	Myrtle Point School District 41	6/30/2014	Contribution	5.4	4.4	(14,992)	(12,216)	(2,776)	(2,776)	(2,776)	(2,776)	(2,776)	(1,112)	0
3257	Myrtle Point School District 41	6/30/2013	Contribution	5.6	3.6	69,804	44,874	12,465	12,465	12,465	12,465	7,479	0	0
3264	Bandon School District	6/30/2014	Proportion	5.4	4.4	(177,337)	(144,497)	(32,840)	(32,840)	(32,840)	(32,840)	(32,840)	(13,137)	0
3264	Bandon School District	6/30/2014	Contribution	5.4	4.4	(60,792)	(49,534)	(11,258)	(11,258)	(11,258)	(11,258)	(11,258)	(4,502)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3264	Bandon School District	6/30/2013	Contribution	5.6	3.6	(121,568)	(78,150)	(21,709)	(21,709)	(21,709)	(21,709)	(13,023)	0	0
3274	Crook County School District	6/30/2014	Proportion	5.4	4.4	463,934	378,020	85,914	85,914	85,914	85,914	85,914	34,364	0
3274	Crook County School District	6/30/2014	Contribution	5.4	4.4	(463,354)	(377,548)	(85,806)	(85,806)	(85,806)	(85,806)	(85,806)	(34,324)	0
3274	Crook County School District	6/30/2013	Contribution	5.6	3.6	19,134	12,300	3,417	3,417	3,417	3,417	2,049	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2014	Proportion	5.4	4.4	(179,584)	(146,328)	(33,256)	(33,256)	(33,256)	(33,256)	(33,256)	(13,304)	0
3275	Port Orford-Langlois School District 2Cj	6/30/2014	Contribution	5.4	4.4	28,674	23,364	5,310	5,310	5,310	5,310	5,310	2,124	0
3275	Port Orford-Langlois School District 2Cj	6/30/2013	Contribution	5.6	3.6	(36,828)	(23,676)	(6,576)	(6,576)	(6,576)	(6,576)	(3,948)	0	0
3277	Curry County School District 3C	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2014	Contribution	5.4	4.4	1,440	1,173	267	267	267	267	267	105	0
3281	Ophir School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Contribution	5.4	4.4	1,044	851	193	193	193	193	193	79	0
3282	Pistol River School District 16	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Contribution	5.4	4.4	1,050	856	194	194	194	194	194	80	0
3283	Brookings-Harbor School District 17C	6/30/2014	Proportion	5.4	4.4	54,863	44,703	10,160	10,160	10,160	10,160	10,160	4,063	0
3283	Brookings-Harbor School District 17C	6/30/2014	Contribution	5.4	4.4	(118,354)	(96,437)	(21,917)	(21,917)	(21,917)	(21,917)	(21,917)	(8,769)	0
3283	Brookings-Harbor School District 17C	6/30/2013	Contribution	5.6	3.6	(58,952)	(37,898)	(10,527)	(10,527)	(10,527)	(10,527)	(6,317)	0	0
3288	Central Curry School District 1	6/30/2014	Proportion	5.4	4.4	(142,038)	(115,735)	(26,303)	(26,303)	(26,303)	(26,303)	(26,303)	(10,523)	0
3288	Central Curry School District 1	6/30/2014	Contribution	5.4	4.4	9,719	7,919	1,800	1,800	1,800	1,800	1,800	719	0
3288	Central Curry School District 1	6/30/2013	Contribution	5.6	3.6	(18,056)	(11,608)	(3,224)	(3,224)	(3,224)	(3,224)	(1,936)	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Proportion	5.4	4.4	1,347,130	1,097,661	249,469	249,469	249,469	249,469	249,469	99,785	0
3291	Bend-La Pine Public Schools	6/30/2014	Contribution	5.4	4.4	(873,496)	(711,737)	(161,759)	(161,759)	(161,759)	(161,759)	(161,759)	(64,701)	0
3291	Bend-La Pine Public Schools	6/30/2013	Contribution	5.6	3.6	721,728	463,968	128,880	128,880	128,880	128,880	77,328	0	0
3296	Sisters School District	6/30/2014	Proportion	5.4	4.4	(17,348)	(14,135)	(3,213)	(3,213)	(3,213)	(3,213)	(3,213)	(1,283)	0
3296	Sisters School District	6/30/2014	Contribution	5.4	4.4	54,027	44,022	10,005	10,005	10,005	10,005	10,005	4,002	0
3296	Sisters School District	6/30/2013	Contribution	5.6	3.6	30,382	19,532	5,425	5,425	5,425	5,425	3,257	0	0
3307	Oakland School District	6/30/2014	Proportion	5.4	4.4	(6,342)	(5,168)	(1,174)	(1,174)	(1,174)	(1,174)	(1,174)	(472)	0
3307	Oakland School District	6/30/2014	Contribution	5.4	4.4	(29,192)	(23,786)	(5,406)	(5,406)	(5,406)	(5,406)	(5,406)	(2,162)	0
3307	Oakland School District	6/30/2013	Contribution	5.6	3.6	28,626	18,402	5,112	5,112	5,112	5,112	3,066	0	0
3310	Roseburg Public Schools	6/30/2014	Proportion	5.4	4.4	9,022	7,351	1,671	1,671	1,671	1,671	1,671	667	0
3310	Roseburg Public Schools	6/30/2014	Contribution	5.4	4.4	(122,338)	(99,683)	(22,655)	(22,655)	(22,655)	(22,655)	(22,655)	(9,063)	0
3310	Roseburg Public Schools	6/30/2013	Contribution	5.6	3.6	267,359	171,873	47,743	47,743	47,743	47,743	28,644	0	0
3316	Glide School District 12	6/30/2014	Proportion	5.4	4.4	(40,927)	(33,348)	(7,579)	(7,579)	(7,579)	(7,579)	(7,579)	(3,032)	0
3316	Glide School District 12	6/30/2014	Contribution	5.4	4.4	13,391	10,911	2,480	2,480	2,480	2,480	2,480	991	0
3316	Glide School District 12	6/30/2013	Contribution	5.6	3.6	55,483	35,667	9,908	9,908	9,908	9,908	5,943	0	0
3318	Days Creek School District 15	6/30/2014	Proportion	5.4	4.4	(147,738)	(120,379)	(27,359)	(27,359)	(27,359)	(27,359)	(27,359)	(10,943)	0
3318	Days Creek School District 15	6/30/2014	Contribution	5.4	4.4	(39,050)	(31,819)	(7,231)	(7,231)	(7,231)	(7,231)	(7,231)	(2,895)	0
3318	Days Creek School District 15	6/30/2013	Contribution	5.6	3.6	(6,308)	(4,056)	(1,126)	(1,126)	(1,126)	(1,126)	(678)	0	0
3319	South Umpqua School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2014	Contribution	5.4	4.4	5,593	4,557	1,036	1,036	1,036	1,036	1,036	413	0
3319	South Umpqua School District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2014	Proportion	5.4	4.4	(1,930)	(1,573)	(357)	(357)	(357)	(357)	(357)	(145)	0
3320	Camas Valley School District 21	6/30/2014	Contribution	5.4	4.4	22,651	18,456	4,195	4,195	4,195	4,195	4,195	1,676	0
3320	Camas Valley School District 21	6/30/2013	Contribution	5.6	3.6	41,650	26,774	7,438	7,438	7,438	7,438	4,460	0	0
3321	North Douglas School District 22	6/30/2014	Proportion	5.4	4.4	(93,302)	(76,024)	(17,278)	(17,278)	(17,278)	(17,278)	(17,278)	(6,912)	0
3321	North Douglas School District 22	6/30/2014	Contribution	5.4	4.4	(13,725)	(11,183)	(2,542)	(2,542)	(2,542)	(2,542)	(2,542)	(1,015)	0
3321	North Douglas School District 22	6/30/2013	Contribution	5.6	3.6	(78,704)	(50,596)	(14,054)	(14,054)	(14,054)	(14,054)	(8,434)	0	0
3324	Yoncalla School District 32	6/30/2014	Proportion	5.4	4.4	(30,877)	(25,159)	(5,718)	(5,718)	(5,718)	(5,718)	(5,718)	(2,287)	0
3324	Yoncalla School District 32	6/30/2014	Contribution	5.4	4.4	21,217	17,288	3,929	3,929	3,929	3,929	3,929	1,572	0
3324	Yoncalla School District 32	6/30/2013	Contribution	5.6	3.6	26,718	17,176	4,771	4,771	4,771	4,771	2,863	0	0
3325	Elkton School District 34	6/30/2014	Proportion	5.4	4.4	(35,538)	(28,957)	(6,581)	(6,581)	(6,581)	(6,581)	(6,581)	(2,633)	0
3325	Elkton School District 34	6/30/2014	Contribution	5.4	4.4	2,627	2,141	486	486	486	486	486	197	0
3325	Elkton School District 34	6/30/2013	Contribution	5.6	3.6	2,383	1,531	426	426	426	426	253	0	0
3331	Umpqua School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Contribution	5.4	4.4	932	759	173	173	173	173	173	67	0
3335	Riddle School District	6/30/2014	Proportion	5.4	4.4	(33,236)	(27,081)	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(2,461)	0
3335	Riddle School District	6/30/2014	Contribution	5.4	4.4	1,296	1,056	240	240	240	240	240	96	0
3335	Riddle School District	6/30/2013	Contribution	5.6	3.6	16,598	10,670	2,964	2,964	2,964	2,964	1,778	0	0
3338	Glendale 77	6/30/2014	Proportion	5.4	4.4	(124,857)	(101,735)	(23,122)	(23,122)	(23,122)	(23,122)	(23,122)	(9,247)	0
3338	Glendale 77	6/30/2014	Contribution	5.4	4.4	(46,803)	(38,136)	(8,667)	(8,667)	(8,667)	(8,667)	(8,667)	(3,468)	0
3338	Glendale 77	6/30/2013	Contribution	5.6	3.6	(34,489)	(22,171)	(6,159)	(6,159)	(6,159)	(6,159)	(3,694)	0	0
3349	Winston-Dillard Schools	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2014	Proportion	5.4	4.4	39,837	32,460	7,377	7,377	7,377	7,377	7,377	2,952	0
3353	Sutherlin School District 130	6/30/2014	Contribution	5.4	4.4	(113,448)	(92,439)	(21,009)	(21,009)	(21,009)	(21,009)	(21,009)	(8,403)	0
3353	Sutherlin School District 130	6/30/2013	Contribution	5.6	3.6	21,719	13,963	3,878	3,878	3,878	3,878	2,329	0	0
3361	Arlington Public Schools	6/30/2014	Proportion	5.4	4.4	(3,895)	(3,174)	(721)	(721)	(721)	(721)	(721)	(290)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3361	Arlington Public Schools	6/30/2014	Contribution	5.4	4.4	(39,456)	(32,149)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(2,921)	0
3361	Arlington Public Schools	6/30/2013	Contribution	5.6	3.6	10,101	6,493	1,804	1,804	1,804	1,804	1,081	0	0
3364	Condon Admin School District 25J	6/30/2014	Proportion	5.4	4.4	1,331	1,085	246	246	246	246	246	101	0
3364	Condon Admin School District 25J	6/30/2014	Contribution	5.4	4.4	(21,316)	(17,369)	(3,947)	(3,947)	(3,947)	(3,947)	(3,947)	(1,581)	0
3364	Condon Admin School District 25J	6/30/2013	Contribution	5.6	3.6	42,492	27,316	7,588	7,588	7,588	7,588	4,552	0	0
3370	Prairie City School District 4	6/30/2014	Proportion	5.4	4.4	(16,821)	(13,706)	(3,115)	(3,115)	(3,115)	(3,115)	(3,115)	(1,246)	0
3370	Prairie City School District 4	6/30/2014	Contribution	5.4	4.4	(24,621)	(20,062)	(4,559)	(4,559)	(4,559)	(4,559)	(4,559)	(1,826)	0
3370	Prairie City School District 4	6/30/2013	Contribution	5.6	3.6	(30,160)	(19,388)	(5,386)	(5,386)	(5,386)	(5,386)	(3,230)	0	0
3372	Monument School District 8	6/30/2014	Proportion	5.4	4.4	13,741	11,196	2,545	2,545	2,545	2,545	2,545	1,016	0
3372	Monument School District 8	6/30/2014	Contribution	5.4	4.4	(13,142)	(10,708)	(2,434)	(2,434)	(2,434)	(2,434)	(2,434)	(972)	0
3372	Monument School District 8	6/30/2013	Contribution	5.6	3.6	28,967	18,621	5,173	5,173	5,173	5,173	3,102	0	0
3375	Dayville School District 16J	6/30/2014	Proportion	5.4	4.4	(13,193)	(10,750)	(2,443)	(2,443)	(2,443)	(2,443)	(2,443)	(978)	0
3375	Dayville School District 16J	6/30/2014	Contribution	5.4	4.4	(5,451)	(4,442)	(1,009)	(1,009)	(1,009)	(1,009)	(1,009)	(406)	0
3375	Dayville School District 16J	6/30/2013	Contribution	5.6	3.6	3,585	2,305	640	640	640	640	385	0	0
3376	Long Creek Schools	6/30/2014	Proportion	5.4	4.4	38,151	31,086	7,065	7,065	7,065	7,065	7,065	2,826	0
3376	Long Creek Schools	6/30/2014	Contribution	5.4	4.4	(8,910)	(7,260)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)	(660)	0
3376	Long Creek Schools	6/30/2013	Contribution	5.6	3.6	15,022	9,658	2,682	2,682	2,682	2,682	1,612	0	0
3392	Burns-Slater School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Contribution	5.4	4.4	886	722	164	164	164	164	164	66	0
3392	Burns-Slater School District	6/30/2013	Contribution	5.6	3.6	116	74	21	21	21	21	11	0	0
3394	Crane Elementary School	6/30/2014	Proportion	5.4	4.4	(70,427)	(57,385)	(13,042)	(13,042)	(13,042)	(13,042)	(13,042)	(5,217)	0
3394	Crane Elementary School	6/30/2014	Contribution	5.4	4.4	12,963	10,562	2,401	2,401	2,401	2,401	2,401	958	0
3394	Crane Elementary School	6/30/2013	Contribution	5.6	3.6	(8,844)	(5,686)	(1,579)	(1,579)	(1,579)	(1,579)	(949)	0	0
3395	Pine Creek School	6/30/2014	Proportion	5.4	4.4	1,177	959	218	218	218	218	218	87	0
3395	Pine Creek School	6/30/2014	Contribution	5.4	4.4	865	705	160	160	160	160	160	65	0
3395	Pine Creek School	6/30/2013	Contribution	5.6	3.6	295	189	53	53	53	53	30	0	0
3396	Diamond School District 7	6/30/2014	Proportion	5.4	4.4	12,388	10,094	2,294	2,294	2,294	2,294	2,294	918	0
3396	Diamond School District 7	6/30/2014	Contribution	5.4	4.4	(12,301)	(10,023)	(2,278)	(2,278)	(2,278)	(2,278)	(2,278)	(911)	0
3396	Diamond School District 7	6/30/2013	Contribution	5.6	3.6	751	483	134	134	134	134	81	0	0
3397	Suntex School District	6/30/2014	Proportion	5.4	4.4	(3,175)	(2,587)	(588)	(588)	(588)	(588)	(588)	(235)	0
3397	Suntex School District	6/30/2014	Contribution	5.4	4.4	(155)	(126)	(29)	(29)	(29)	(29)	(29)	(10)	0
3397	Suntex School District	6/30/2013	Contribution	5.6	3.6	616	396	110	110	110	110	66	0	0
3398	Drewsey School	6/30/2014	Proportion	5.4	4.4	(58,369)	(47,560)	(10,809)	(10,809)	(10,809)	(10,809)	(10,809)	(4,324)	0
3398	Drewsey School	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2013	Contribution	5.6	3.6	(25,574)	(16,440)	(4,567)	(4,567)	(4,567)	(4,567)	(2,739)	0	0
3399	Frenchglen School District	6/30/2014	Proportion	5.4	4.4	5,647	4,601	1,046	1,046	1,046	1,046	1,046	417	0
3399	Frenchglen School District	6/30/2014	Contribution	5.4	4.4	(6,722)	(5,477)	(1,245)	(1,245)	(1,245)	(1,245)	(1,245)	(497)	0
3399	Frenchglen School District	6/30/2013	Contribution	5.6	3.6	3,368	2,166	601	601	601	601	363	0	0
3405	Fields-Trout Creek 33	6/30/2014	Proportion	5.4	4.4	4,751	3,871	880	880	880	880	880	351	0
3405	Fields-Trout Creek 33	6/30/2014	Contribution	5.4	4.4	(7,786)	(6,344)	(1,442)	(1,442)	(1,442)	(1,442)	(1,442)	(576)	0
3405	Fields-Trout Creek 33	6/30/2013	Contribution	5.6	3.6	2,999	1,927	536	536	536	536	319	0	0
3407	Crane Union High School	6/30/2014	Proportion	5.4	4.4	(19,828)	(16,156)	(3,672)	(3,672)	(3,672)	(3,672)	(3,672)	(1,468)	0
3407	Crane Union High School	6/30/2014	Contribution	5.4	4.4	(29,016)	(23,643)	(5,373)	(5,373)	(5,373)	(5,373)	(5,373)	(2,151)	0
3407	Crane Union High School	6/30/2013	Contribution	5.6	3.6	29,112	18,714	5,199	5,199	5,199	5,199	3,117	0	0
3408	Burns Union High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2014	Contribution	5.4	4.4	1,812	1,476	336	336	336	336	336	132	0
3409	Hood River County School District	6/30/2014	Proportion	5.4	4.4	(319,998)	(260,739)	(59,259)	(59,259)	(59,259)	(59,259)	(59,259)	(23,703)	0
3409	Hood River County School District	6/30/2014	Contribution	5.4	4.4	(495,403)	(403,662)	(91,741)	(91,741)	(91,741)	(91,741)	(91,741)	(36,698)	0
3409	Hood River County School District	6/30/2013	Contribution	5.6	3.6	46,799	30,085	8,357	8,357	8,357	8,357	5,014	0	0
3414	City of Phoenix School District	6/30/2014	Proportion	5.4	4.4	(302,992)	(246,882)	(56,110)	(56,110)	(56,110)	(56,110)	(56,110)	(22,442)	0
3414	City of Phoenix School District	6/30/2014	Contribution	5.4	4.4	(303,906)	(247,627)	(56,279)	(56,279)	(56,279)	(56,279)	(56,279)	(22,511)	0
3414	City of Phoenix School District	6/30/2013	Contribution	5.6	3.6	107,671	69,217	19,227	19,227	19,227	19,227	11,536	0	0
3415	Ashland Public Schools	6/30/2014	Proportion	5.4	4.4	(5,857)	(4,772)	(1,085)	(1,085)	(1,085)	(1,085)	(1,085)	(432)	0
3415	Ashland Public Schools	6/30/2014	Contribution	5.4	4.4	881,299	718,095	163,204	163,204	163,204	163,204	163,204	65,279	0
3415	Ashland Public Schools	6/30/2013	Contribution	5.6	3.6	(193,646)	(124,486)	(34,580)	(34,580)	(34,580)	(34,580)	(20,746)	0	0
3416	Central Point School District 6	6/30/2014	Proportion	5.4	4.4	111,734	91,043	20,691	20,691	20,691	20,691	20,691	8,279	0
3416	Central Point School District 6	6/30/2014	Contribution	5.4	4.4	(57,951)	(47,219)	(10,732)	(10,732)	(10,732)	(10,732)	(10,732)	(4,291)	0
3416	Central Point School District 6	6/30/2013	Contribution	5.6	3.6	126,133	81,085	22,524	22,524	22,524	22,524	13,513	0	0
3417	Eagle Point School District 9	6/30/2014	Proportion	5.4	4.4	(375,980)	(306,354)	(69,626)	(69,626)	(69,626)	(69,626)	(69,626)	(27,850)	0
3417	Eagle Point School District 9	6/30/2014	Contribution	5.4	4.4	77,722	63,329	14,393	14,393	14,393	14,393	14,393	5,757	0
3417	Eagle Point School District 9	6/30/2013	Contribution	5.6	3.6	260,600	167,528	46,536	46,536	46,536	46,536	27,920	0	0
3424	Rogue River School District	6/30/2014	Proportion	5.4	4.4	(191,463)	(156,007)	(35,456)	(35,456)	(35,456)	(35,456)	(35,456)	(14,183)	0
3424	Rogue River School District	6/30/2014	Contribution	5.4	4.4	(22,044)	(17,962)	(4,082)	(4,082)	(4,082)	(4,082)	(4,082)	(1,634)	0
3424	Rogue River School District	6/30/2013	Contribution	5.6	3.6	(98,573)	(63,369)	(17,602)	(17,602)	(17,602)	(17,602)	(10,563)	0	0
3432	Prospect School District	6/30/2014	Proportion	5.4	4.4	29,712	24,210	5,502	5,502	5,502	5,502	5,502	2,202	0
3432	Prospect School District	6/30/2014	Contribution	5.4	4.4	(1,351)	(1,101)	(250)	(250)	(250)	(250)	(250)	(101)	0
3432	Prospect School District	6/30/2013	Contribution	5.6	3.6	2,476	1,592	442	442	442	442	266	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3439	Butte Falls School District	6/30/2014	Proportion	5.4	4.4	16,646	13,563	3,083	3,083	3,083	3,083	3,083	1,231	0
3439	Butte Falls School District	6/30/2014	Contribution	5.4	4.4	2,321	1,891	430	430	430	430	430	171	0
3439	Butte Falls School District	6/30/2013	Contribution	5.6	3.6	24,917	16,019	4,449	4,449	4,449	4,449	2,672	0	0
3440	Pinehurst School	6/30/2014	Proportion	5.4	4.4	15,726	12,814	2,912	2,912	2,912	2,912	2,912	1,166	0
3440	Pinehurst School	6/30/2014	Contribution	5.4	4.4	(1,220)	(994)	(226)	(226)	(226)	(226)	(226)	(90)	0
3440	Pinehurst School	6/30/2013	Contribution	5.6	3.6	11,654	7,492	2,081	2,081	2,081	2,081	1,249	0	0
3445	Culver School District 4	6/30/2014	Proportion	5.4	4.4	72,417	59,006	13,411	13,411	13,411	13,411	13,411	5,362	0
3445	Culver School District 4	6/30/2014	Contribution	5.4	4.4	60,423	49,234	11,189	11,189	11,189	11,189	11,189	4,478	0
3445	Culver School District 4	6/30/2013	Contribution	5.6	3.6	102,070	65,616	18,227	18,227	18,227	18,227	10,935	0	0
3446	Ashwood School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2014	Contribution	5.4	4.4	6,633	5,405	1,228	1,228	1,228	1,228	1,228	493	0
3446	Ashwood School	6/30/2013	Contribution	5.6	3.6	3,292	2,116	588	588	588	588	352	0	0
3447	Madras School District	6/30/2014	Proportion	5.4	4.4	(374,147)	(304,861)	(69,286)	(69,286)	(69,286)	(69,286)	(69,286)	(27,717)	0
3447	Madras School District	6/30/2014	Contribution	5.4	4.4	(359,152)	(292,642)	(66,510)	(66,510)	(66,510)	(66,510)	(66,510)	(26,602)	0
3447	Madras School District	6/30/2013	Contribution	5.6	3.6	(426,285)	(274,041)	(76,122)	(76,122)	(76,122)	(76,122)	(45,675)	0	0
3451	Black Butte School District	6/30/2014	Proportion	5.4	4.4	(2,311)	(1,883)	(428)	(428)	(428)	(428)	(428)	(171)	0
3451	Black Butte School District	6/30/2014	Contribution	5.4	4.4	(2,258)	(1,840)	(418)	(418)	(418)	(418)	(418)	(168)	0
3451	Black Butte School District	6/30/2013	Contribution	5.6	3.6	14,203	9,131	2,536	2,536	2,536	2,536	1,523	0	0
3453	Josephine County School District Cu	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2014	Contribution	5.4	4.4	4,659	3,796	863	863	863	863	863	344	0
3453	Josephine County School District Cu	6/30/2013	Contribution	5.6	3.6	350	224	63	63	63	63	35	0	0
3454	Grants Pass School District	6/30/2014	Proportion	5.4	4.4	(79,325)	(64,635)	(14,690)	(14,690)	(14,690)	(14,690)	(14,690)	(5,875)	0
3454	Grants Pass School District	6/30/2014	Contribution	5.4	4.4	(185,503)	(151,151)	(34,352)	(34,352)	(34,352)	(34,352)	(34,352)	(13,743)	0
3454	Grants Pass School District	6/30/2013	Contribution	5.6	3.6	397,853	255,763	71,045	71,045	71,045	71,045	42,628	0	0
3455	Klamath Falls School District 1	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2014	Contribution	5.4	4.4	1,888	1,538	350	350	350	350	350	138	0
3455	Klamath Falls School District 1	6/30/2013	Contribution	5.6	3.6	155	99	28	28	28	28	15	0	0
3456	Klamath County School District	6/30/2014	Proportion	5.4	4.4	420,666	342,765	77,901	77,901	77,901	77,901	77,901	31,161	0
3456	Klamath County School District	6/30/2014	Contribution	5.4	4.4	(255,986)	(208,581)	(47,405)	(47,405)	(47,405)	(47,405)	(47,405)	(18,961)	0
3456	Klamath County School District	6/30/2013	Contribution	5.6	3.6	(848,580)	(545,516)	(151,532)	(151,532)	(151,532)	(151,532)	(90,920)	0	0
3457	Klamath Falls City Schools	6/30/2014	Proportion	5.4	4.4	(280,211)	(228,320)	(51,891)	(51,891)	(51,891)	(51,891)	(51,891)	(20,756)	0
3457	Klamath Falls City Schools	6/30/2014	Contribution	5.4	4.4	(75,178)	(61,256)	(13,922)	(13,922)	(13,922)	(13,922)	(13,922)	(5,568)	0
3457	Klamath Falls City Schools	6/30/2013	Contribution	5.6	3.6	242,046	155,602	43,222	43,222	43,222	43,222	25,936	0	0
3460	Union School District 5	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2014	Contribution	5.4	4.4	503	410	93	93	93	93	93	38	0
3461	Lake County School District 7	6/30/2014	Proportion	5.4	4.4	22,962	18,710	4,252	4,252	4,252	4,252	4,252	1,702	0
3461	Lake County School District 7	6/30/2014	Contribution	5.4	4.4	(474)	(386)	(88)	(88)	(88)	(88)	(88)	(34)	0
3461	Lake County School District 7	6/30/2013	Contribution	5.6	3.6	85,361	54,875	15,243	15,243	15,243	15,243	9,146	0	0
3462	Paisley School District	6/30/2014	Proportion	5.4	4.4	1,148	935	213	213	213	213	213	83	0
3462	Paisley School District	6/30/2014	Contribution	5.4	4.4	869	708	161	161	161	161	161	64	0
3462	Paisley School District	6/30/2013	Contribution	5.6	3.6	8,656	5,564	1,546	1,546	1,546	1,546	926	0	0
3463	North Lake School District 14	6/30/2014	Proportion	5.4	4.4	(38,443)	(31,324)	(7,119)	(7,119)	(7,119)	(7,119)	(7,119)	(2,848)	0
3463	North Lake School District 14	6/30/2014	Contribution	5.4	4.4	(104,260)	(84,953)	(19,307)	(19,307)	(19,307)	(19,307)	(19,307)	(7,725)	0
3463	North Lake School District 14	6/30/2013	Contribution	5.6	3.6	(1,370)	(880)	(245)	(245)	(245)	(245)	(145)	0	0
3464	Plush School District	6/30/2014	Proportion	5.4	4.4	3,479	2,835	644	644	644	644	644	259	0
3464	Plush School District	6/30/2014	Contribution	5.4	4.4	(2,082)	(1,696)	(386)	(386)	(386)	(386)	(386)	(152)	0
3464	Plush School District	6/30/2013	Contribution	5.6	3.6	2,861	1,839	511	511	511	511	306	0	0
3465	Adel School District 21	6/30/2014	Proportion	5.4	4.4	(2,126)	(1,732)	(394)	(394)	(394)	(394)	(394)	(156)	0
3465	Adel School District 21	6/30/2014	Contribution	5.4	4.4	(6,232)	(5,078)	(1,154)	(1,154)	(1,154)	(1,154)	(1,154)	(462)	0
3465	Adel School District 21	6/30/2013	Contribution	5.6	3.6	262	168	47	47	47	47	27	0	0
3470	Pleasant Hill School District	6/30/2014	Proportion	5.4	4.4	56,915	46,375	10,540	10,540	10,540	10,540	10,540	4,215	0
3470	Pleasant Hill School District	6/30/2014	Contribution	5.4	4.4	(28,460)	(23,190)	(5,270)	(5,270)	(5,270)	(5,270)	(5,270)	(2,110)	0
3470	Pleasant Hill School District	6/30/2013	Contribution	5.6	3.6	(57,596)	(37,026)	(10,285)	(10,285)	(10,285)	(10,285)	(6,171)	0	0
3473	Eugene School District 4J	6/30/2014	Proportion	5.4	4.4	(1,187,044)	(967,221)	(219,823)	(219,823)	(219,823)	(219,823)	(219,823)	(87,929)	0
3473	Eugene School District 4J	6/30/2014	Contribution	5.4	4.4	(123,018)	(100,237)	(22,781)	(22,781)	(22,781)	(22,781)	(22,781)	(9,113)	0
3473	Eugene School District 4J	6/30/2013	Contribution	5.6	3.6	860,087	552,913	153,587	153,587	153,587	153,587	92,152	0	0
3487	Springfield School District 19	6/30/2014	Proportion	5.4	4.4	(81,272)	(66,222)	(15,050)	(15,050)	(15,050)	(15,050)	(15,050)	(6,022)	0
3487	Springfield School District 19	6/30/2014	Contribution	5.4	4.4	56,725	46,220	10,505	10,505	10,505	10,505	10,505	4,200	0
3487	Springfield School District 19	6/30/2013	Contribution	5.6	3.6	(414,211)	(266,279)	(73,966)	(73,966)	(73,966)	(73,966)	(44,381)	0	0
3494	Fern Ridge School District	6/30/2014	Proportion	5.4	4.4	(100,900)	(82,215)	(18,685)	(18,685)	(18,685)	(18,685)	(18,685)	(7,475)	0
3494	Fern Ridge School District	6/30/2014	Contribution	5.4	4.4	41,794	34,054	7,740	7,740	7,740	7,740	7,740	3,094	0
3494	Fern Ridge School District	6/30/2013	Contribution	5.6	3.6	(44,448)	(28,574)	(7,937)	(7,937)	(7,937)	(7,937)	(4,763)	0	0
3498	Mapleton School District	6/30/2014	Proportion	5.4	4.4	(54,636)	(44,518)	(10,118)	(10,118)	(10,118)	(10,118)	(10,118)	(4,046)	0
3498	Mapleton School District	6/30/2014	Contribution	5.4	4.4	(24,802)	(20,209)	(4,593)	(4,593)	(4,593)	(4,593)	(4,593)	(1,837)	0
3498	Mapleton School District	6/30/2013	Contribution	5.6	3.6	(4,808)	(3,090)	(859)	(859)	(859)	(859)	(513)	0	0
3502	Creswell School District 40	6/30/2014	Proportion	5.4	4.4	(19,676)	(16,032)	(3,644)	(3,644)	(3,644)	(3,644)	(3,644)	(1,456)	0
3502	Creswell School District 40	6/30/2014	Contribution	5.4	4.4	(22,883)	(18,645)	(4,238)	(4,238)	(4,238)	(4,238)	(4,238)	(1,693)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3502	Creswell School District 40	6/30/2013	Contribution	5.6	3.6	86,740	55,762	15,489	15,489	15,489	15,489	9,295	0	0
3506	South Lane School District	6/30/2014	Proportion	5.4	4.4	579,507	472,191	107,316	107,316	107,316	107,316	107,316	42,927	0
3506	South Lane School District	6/30/2014	Contribution	5.4	4.4	(306,298)	(249,576)	(56,722)	(56,722)	(56,722)	(56,722)	(56,722)	(22,688)	0
3506	South Lane School District	6/30/2013	Contribution	5.6	3.6	130,237	83,723	23,257	23,257	23,257	23,257	13,952	0	0
3510	Bethel School District	6/30/2014	Proportion	5.4	4.4	(817,020)	(665,720)	(151,300)	(151,300)	(151,300)	(151,300)	(151,300)	(60,520)	0
3510	Bethel School District	6/30/2014	Contribution	5.4	4.4	477,697	389,235	88,462	88,462	88,462	88,462	88,462	35,387	0
3510	Bethel School District	6/30/2013	Contribution	5.6	3.6	(548,312)	(352,486)	(97,913)	(97,913)	(97,913)	(97,913)	(58,747)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Proportion	5.4	4.4	(29,565)	(24,090)	(5,475)	(5,475)	(5,475)	(5,475)	(5,475)	(2,190)	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Contribution	5.4	4.4	(21,898)	(17,843)	(4,055)	(4,055)	(4,055)	(4,055)	(4,055)	(1,623)	0
3517	Crow-Applegate-Lorane District 66	6/30/2013	Contribution	5.6	3.6	19,515	12,545	3,485	3,485	3,485	3,485	2,090	0	0
3519	McKenzie School District	6/30/2014	Proportion	5.4	4.4	(13,708)	(11,169)	(2,539)	(2,539)	(2,539)	(2,539)	(2,539)	(1,013)	0
3519	McKenzie School District	6/30/2014	Contribution	5.4	4.4	(40,131)	(32,699)	(7,432)	(7,432)	(7,432)	(7,432)	(7,432)	(2,971)	0
3519	McKenzie School District	6/30/2013	Contribution	5.6	3.6	(55,105)	(35,425)	(9,840)	(9,840)	(9,840)	(9,840)	(5,905)	0	0
3520	Junction City School District 69	6/30/2014	Proportion	5.4	4.4	50,595	41,226	9,369	9,369	9,369	9,369	9,369	3,750	0
3520	Junction City School District 69	6/30/2014	Contribution	5.4	4.4	(118,530)	(96,580)	(21,950)	(21,950)	(21,950)	(21,950)	(21,950)	(8,780)	0
3520	Junction City School District 69	6/30/2013	Contribution	5.6	3.6	108,870	69,988	19,441	19,441	19,441	19,441	11,665	0	0
3522	Lowell School District	6/30/2014	Proportion	5.4	4.4	40,160	32,723	7,437	7,437	7,437	7,437	7,437	2,975	0
3522	Lowell School District	6/30/2014	Contribution	5.4	4.4	(31,794)	(25,906)	(5,888)	(5,888)	(5,888)	(5,888)	(5,888)	(2,354)	0
3522	Lowell School District	6/30/2013	Contribution	5.6	3.6	21,725	13,967	3,879	3,879	3,879	3,879	2,330	0	0
3524	Oakridge School District	6/30/2014	Proportion	5.4	4.4	(69,013)	(56,233)	(12,780)	(12,780)	(12,780)	(12,780)	(12,780)	(5,113)	0
3524	Oakridge School District	6/30/2014	Contribution	5.4	4.4	39,525	32,206	7,319	7,319	7,319	7,319	7,319	2,930	0
3524	Oakridge School District	6/30/2013	Contribution	5.6	3.6	21,649	13,917	3,866	3,866	3,866	3,866	2,319	0	0
3527	Marcola School District 79	6/30/2014	Proportion	5.4	4.4	(164,912)	(134,373)	(30,539)	(30,539)	(30,539)	(30,539)	(30,539)	(12,217)	0
3527	Marcola School District 79	6/30/2014	Contribution	5.4	4.4	(19,493)	(15,883)	(3,610)	(3,610)	(3,610)	(3,610)	(3,610)	(1,443)	0
3527	Marcola School District 79	6/30/2013	Contribution	5.6	3.6	(37,927)	(24,381)	(6,773)	(6,773)	(6,773)	(6,773)	(4,062)	0	0
3533	Triangle Lake Schools	6/30/2014	Proportion	5.4	4.4	73,789	60,124	13,665	13,665	13,665	13,665	13,665	5,464	0
3533	Triangle Lake Schools	6/30/2014	Contribution	5.4	4.4	(20,302)	(16,542)	(3,760)	(3,760)	(3,760)	(3,760)	(3,760)	(1,502)	0
3533	Triangle Lake Schools	6/30/2013	Contribution	5.6	3.6	27,831	17,891	4,970	4,970	4,970	4,970	2,981	0	0
3537	Siuslaw School District 97J	6/30/2014	Proportion	5.4	4.4	(59,265)	(48,290)	(10,975)	(10,975)	(10,975)	(10,975)	(10,975)	(4,390)	0
3537	Siuslaw School District 97J	6/30/2014	Contribution	5.4	4.4	(42,647)	(34,749)	(7,898)	(7,898)	(7,898)	(7,898)	(7,898)	(3,157)	0
3537	Siuslaw School District 97J	6/30/2013	Contribution	5.6	3.6	18,504	11,896	3,304	3,304	3,304	3,304	1,984	0	0
3579	Lincoln County School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2014	Contribution	5.4	4.4	515	420	95	95	95	95	95	40	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Contribution	5.4	4.4	2,066	1,683	383	383	383	383	383	151	0
3613	Harris School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Contribution	5.4	4.4	763	622	141	141	141	141	141	58	0
3615	Central Linn School District 552C	6/30/2014	Proportion	5.4	4.4	32,820	26,742	6,078	6,078	6,078	6,078	6,078	2,430	0
3615	Central Linn School District 552C	6/30/2014	Contribution	5.4	4.4	5,183	4,223	960	960	960	960	960	383	0
3615	Central Linn School District 552C	6/30/2013	Contribution	5.6	3.6	(39,123)	(25,151)	(6,986)	(6,986)	(6,986)	(6,986)	(4,193)	0	0
3618	Sweet Home School District 55	6/30/2014	Proportion	5.4	4.4	72,499	59,073	13,426	13,426	13,426	13,426	13,426	5,369	0
3618	Sweet Home School District 55	6/30/2014	Contribution	5.4	4.4	133,940	109,136	24,804	24,804	24,804	24,804	24,804	9,920	0
3618	Sweet Home School District 55	6/30/2013	Contribution	5.6	3.6	202,375	130,099	36,138	36,138	36,138	36,138	21,685	0	0
3626	Wyatt School District 63Cj	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2014	Contribution	5.4	4.4	174	142	32	32	32	32	32	14	0
3626	Wyatt School District 63Cj	6/30/2013	Contribution	5.6	3.6	47	31	8	8	8	8	7	0	0
3647	Scio School District 95C	6/30/2014	Proportion	5.4	4.4	(86,451)	(70,442)	(16,009)	(16,009)	(16,009)	(16,009)	(16,009)	(6,406)	0
3647	Scio School District 95C	6/30/2014	Contribution	5.4	4.4	186,348	151,839	34,509	34,509	34,509	34,509	34,509	13,803	0
3647	Scio School District 95C	6/30/2013	Contribution	5.6	3.6	69,874	44,918	12,478	12,478	12,478	12,478	7,484	0	0
3665	Santiam Canyon School District	6/30/2014	Proportion	5.4	4.4	(282,619)	(230,282)	(52,337)	(52,337)	(52,337)	(52,337)	(52,337)	(20,934)	0
3665	Santiam Canyon School District	6/30/2014	Contribution	5.4	4.4	109,246	89,015	20,231	20,231	20,231	20,231	20,231	8,091	0
3665	Santiam Canyon School District	6/30/2013	Contribution	5.6	3.6	(46,205)	(29,703)	(8,251)	(8,251)	(8,251)	(8,251)	(4,950)	0	0
3676	Harrisburg High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2014	Contribution	5.4	4.4	1,410	1,149	261	261	261	261	261	105	0
3684	Ontario School District 8C	6/30/2014	Proportion	5.4	4.4	25,305	20,619	4,686	4,686	4,686	4,686	4,686	1,875	0
3684	Ontario School District 8C	6/30/2014	Contribution	5.4	4.4	68,230	55,595	12,635	12,635	12,635	12,635	12,635	5,055	0
3684	Ontario School District 8C	6/30/2013	Contribution	5.6	3.6	181,738	116,832	32,453	32,453	32,453	32,453	19,473	0	0
3687	Juntura Grade School	6/30/2014	Proportion	5.4	4.4	18,083	14,734	3,349	3,349	3,349	3,349	3,349	1,338	0
3687	Juntura Grade School	6/30/2014	Contribution	5.4	4.4	(4,514)	(3,678)	(836)	(836)	(836)	(836)	(836)	(334)	0
3687	Juntura Grade School	6/30/2013	Contribution	5.6	3.6	6,336	4,074	1,131	1,131	1,131	1,131	681	0	0
3689	Vale School District 15	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Contribution	5.4	4.4	75	61	14	14	14	14	14	5	0
3694	Nyssa School District 26	6/30/2014	Proportion	5.4	4.4	(97,190)	(79,192)	(17,998)	(17,998)	(17,998)	(17,998)	(17,998)	(7,200)	0
3694	Nyssa School District 26	6/30/2014	Contribution	5.4	4.4	(124,576)	(101,506)	(23,070)	(23,070)	(23,070)	(23,070)	(23,070)	(9,226)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3694	Nyssa School District 26	6/30/2013	Contribution	5.6	3.6	38,525	24,767	6,879	6,879	6,879	6,879	4,130	0	0
3696	Annex Elementary School	6/30/2014	Proportion	5.4	4.4	(103)	(84)	(19)	(19)	(19)	(19)	(19)	(8)	0
3696	Annex Elementary School	6/30/2014	Contribution	5.4	4.4	(9,740)	(7,936)	(1,804)	(1,804)	(1,804)	(1,804)	(1,804)	(720)	0
3696	Annex Elementary School	6/30/2013	Contribution	5.6	3.6	10,875	6,991	1,942	1,942	1,942	1,942	1,165	0	0
3707	Adrian School District 61	6/30/2014	Proportion	5.4	4.4	1,746	1,423	323	323	323	323	323	131	0
3707	Adrian School District 61	6/30/2014	Contribution	5.4	4.4	(18,566)	(15,128)	(3,438)	(3,438)	(3,438)	(3,438)	(3,438)	(1,376)	0
3707	Adrian School District 61	6/30/2013	Contribution	5.6	3.6	16,296	10,476	2,910	2,910	2,910	2,910	1,746	0	0
3709	Harper School District 66	6/30/2014	Proportion	5.4	4.4	33,570	27,353	6,217	6,217	6,217	6,217	6,217	2,485	0
3709	Harper School District 66	6/30/2014	Contribution	5.4	4.4	(7,180)	(5,850)	(1,330)	(1,330)	(1,330)	(1,330)	(1,330)	(530)	0
3709	Harper School District 66	6/30/2013	Contribution	5.6	3.6	30,103	19,351	5,376	5,376	5,376	5,376	3,223	0	0
3712	W W Jones School	6/30/2014	Proportion	5.4	4.4	246	200	46	46	46	46	46	16	0
3712	W W Jones School	6/30/2014	Contribution	5.4	4.4	(2,608)	(2,125)	(483)	(483)	(483)	(483)	(483)	(193)	0
3712	W W Jones School	6/30/2013	Contribution	5.6	3.6	150	96	27	27	27	27	15	0	0
3715	Vale High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2014	Contribution	5.4	4.4	1,965	1,601	364	364	364	364	364	145	0
3720	Silverton RFD	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2014	Contribution	5.4	4.4	1,013	825	188	188	188	188	188	73	0
3727	Aumsville Elementary	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2014	Contribution	5.4	4.4	1,083	882	201	201	201	201	201	78	0
3729	Jefferson School District 14Cj	6/30/2014	Proportion	5.4	4.4	8,692	7,082	1,610	1,610	1,610	1,610	1,610	642	0
3729	Jefferson School District 14Cj	6/30/2014	Contribution	5.4	4.4	(33,466)	(27,269)	(6,197)	(6,197)	(6,197)	(6,197)	(6,197)	(2,481)	0
3729	Jefferson School District 14Cj	6/30/2013	Contribution	5.6	3.6	62,268	40,030	11,119	11,119	11,119	11,119	6,673	0	0
3730	North Marion School District 15	6/30/2014	Proportion	5.4	4.4	(50,406)	(41,072)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(3,736)	0
3730	North Marion School District 15	6/30/2014	Contribution	5.4	4.4	(237,292)	(193,349)	(43,943)	(43,943)	(43,943)	(43,943)	(43,943)	(17,577)	0
3730	North Marion School District 15	6/30/2013	Contribution	5.6	3.6	(106,299)	(68,335)	(18,982)	(18,982)	(18,982)	(18,982)	(11,389)	0	0
3732	Marion Elementary School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Contribution	5.4	4.4	416	339	77	77	77	77	77	31	0
3735	Salem-Keizer Public Schools	6/30/2014	Proportion	5.4	4.4	(7,459,613)	(6,078,203)	(1,381,410)	(1,381,410)	(1,381,410)	(1,381,410)	(1,381,410)	(552,563)	0
3735	Salem-Keizer Public Schools	6/30/2014	Contribution	5.4	4.4	52,647,147	42,897,675	9,749,472	9,749,472	9,749,472	9,749,472	9,749,472	3,899,787	0
3735	Salem-Keizer Public Schools	6/30/2013	Contribution	5.6	3.6	1,749,488	1,124,670	312,409	312,409	312,409	312,409	187,443	0	0
3750	St Paul School District	6/30/2014	Proportion	5.4	4.4	(62,037)	(50,549)	(11,488)	(11,488)	(11,488)	(11,488)	(11,488)	(4,597)	0
3750	St Paul School District	6/30/2014	Contribution	5.4	4.4	22,228	18,112	4,116	4,116	4,116	4,116	4,116	1,648	0
3750	St Paul School District	6/30/2013	Contribution	5.6	3.6	33,801	21,729	6,036	6,036	6,036	6,036	3,621	0	0
3759	Eldriedge Elementary	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3759	Eldriedge Elementary	6/30/2014	Contribution	5.4	4.4	749	610	139	139	139	139	139	54	0
3760	West Stayton School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Contribution	5.4	4.4	786	640	146	146	146	146	146	56	0
3761	Bethany Elementary	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Contribution	5.4	4.4	329	268	61	61	61	61	61	24	0
3769	Scotts Mills School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2014	Contribution	5.4	4.4	1,004	818	186	186	186	186	186	74	0
3771	Gervais Elementary School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Contribution	5.4	4.4	553	451	102	102	102	102	102	43	0
3772	Stayton School District 77J	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2014	Contribution	5.4	4.4	2,512	2,047	465	465	465	465	465	187	0
3772	Stayton School District 77J	6/30/2013	Contribution	5.6	3.6	72	46	13	13	13	13	7	0	0
3780	Mt Angel School District 91	6/30/2014	Proportion	5.4	4.4	1,326	1,080	246	246	246	246	246	96	0
3780	Mt Angel School District 91	6/30/2014	Contribution	5.4	4.4	176,715	143,990	32,725	32,725	32,725	32,725	32,725	13,090	0
3780	Mt Angel School District 91	6/30/2013	Contribution	5.6	3.6	96,189	61,835	17,177	17,177	17,177	17,177	10,304	0	0
3781	Silver Crest School District 93	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Contribution	5.4	4.4	1,468	1,196	272	272	272	272	272	108	0
3786	Woodburn School District	6/30/2014	Proportion	5.4	4.4	(456,695)	(372,122)	(84,573)	(84,573)	(84,573)	(84,573)	(84,573)	(33,830)	0
3786	Woodburn School District	6/30/2014	Contribution	5.4	4.4	69,406	56,553	12,853	12,853	12,853	12,853	12,853	5,141	0
3786	Woodburn School District	6/30/2013	Contribution	5.6	3.6	(503,167)	(323,465)	(89,851)	(89,851)	(89,851)	(89,851)	(53,912)	0	0
3794	Detroit School District 123J	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2014	Contribution	5.4	4.4	889	724	165	165	165	165	165	64	0
3804	Monitor School District 142J	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2014	Contribution	5.4	4.4	74	60	14	14	14	14	14	4	0
3804	Monitor School District 142J	6/30/2013	Contribution	5.6	3.6	48	30	9	9	9	9	3	0	0
3806	Cloverdale School District 144	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2014	Contribution	5.4	4.4	797	649	148	148	148	148	148	57	0
3809	Morrow County Schools	6/30/2014	Proportion	5.4	4.4	(212,442)	(173,101)	(39,341)	(39,341)	(39,341)	(39,341)	(39,341)	(15,737)	0
3809	Morrow County Schools	6/30/2014	Contribution	5.4	4.4	(18,782)	(15,304)	(3,478)	(3,478)	(3,478)	(3,478)	(3,478)	(1,392)	0
3809	Morrow County Schools	6/30/2013	Contribution	5.6	3.6	(188,384)	(121,104)	(33,640)	(33,640)	(33,640)	(33,640)	(20,184)	0	0
3818	Portland Public Schools	6/30/2014	Proportion	5.4	4.4	958,521	781,017	177,504	177,504	177,504	177,504	177,504	71,001	0
3818	Portland Public Schools	6/30/2014	Contribution	5.4	4.4	(3,019,324)	(2,460,190)	(559,134)	(559,134)	(559,134)	(559,134)	(559,134)	(223,654)	0
3818	Portland Public Schools	6/30/2013	Contribution	5.6	3.6	2,320,710	1,491,886	414,412	414,412	414,412	414,412	248,650	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3820	Parkrose School District	6/30/2014	Proportion	5.4	4.4	(764,034)	(622,546)	(141,488)	(141,488)	(141,488)	(141,488)	(141,488)	(56,594)	0
3820	Parkrose School District	6/30/2014	Contribution	5.4	4.4	(218,256)	(177,838)	(40,418)	(40,418)	(40,418)	(40,418)	(40,418)	(16,166)	0
3820	Parkrose School District	6/30/2013	Contribution	5.6	3.6	(145,421)	(93,485)	(25,968)	(25,968)	(25,968)	(25,968)	(15,581)	0	0
3821	Gresham Grade School District 4	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2014	Contribution	5.4	4.4	4,486	3,655	831	831	831	831	831	331	0
3821	Gresham Grade School District 4	6/30/2013	Contribution	5.6	3.6	2,359	1,517	421	421	421	421	254	0	0
3823	Orient School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2014	Contribution	5.4	4.4	2,782	2,267	515	515	515	515	515	207	0
3824	Reynolds School District	6/30/2014	Proportion	5.4	4.4	(210,956)	(171,890)	(39,066)	(39,066)	(39,066)	(39,066)	(39,066)	(15,626)	0
3824	Reynolds School District	6/30/2014	Contribution	5.4	4.4	(248,642)	(202,597)	(46,045)	(46,045)	(46,045)	(46,045)	(46,045)	(18,417)	0
3824	Reynolds School District	6/30/2013	Contribution	5.6	3.6	60,288	38,756	10,766	10,766	10,766	10,766	6,458	0	0
3842	Corbett School District 39	6/30/2014	Proportion	5.4	4.4	151,577	123,507	28,070	28,070	28,070	28,070	28,070	11,227	0
3842	Corbett School District 39	6/30/2014	Contribution	5.4	4.4	281,027	228,985	52,042	52,042	52,042	52,042	52,042	20,817	0
3842	Corbett School District 39	6/30/2013	Contribution	5.6	3.6	187,561	120,575	33,493	33,493	33,493	33,493	20,096	0	0
3843	David Douglas School Dist	6/30/2014	Proportion	5.4	4.4	1,861,146	1,516,489	344,657	344,657	344,657	344,657	344,657	137,861	0
3843	David Douglas School Dist	6/30/2014	Contribution	5.4	4.4	42,477	34,611	7,866	7,866	7,866	7,866	7,866	3,147	0
3843	David Douglas School Dist	6/30/2013	Contribution	5.6	3.6	(191,832)	(123,320)	(34,256)	(34,256)	(34,256)	(34,256)	(20,552)	0	0
3847	Riverdale School	6/30/2014	Proportion	5.4	4.4	14,191	11,563	2,628	2,628	2,628	2,628	2,628	1,051	0
3847	Riverdale School	6/30/2014	Contribution	5.4	4.4	12,711	10,357	2,354	2,354	2,354	2,354	2,354	941	0
3847	Riverdale School	6/30/2013	Contribution	5.6	3.6	57,267	36,815	10,226	10,226	10,226	10,226	6,137	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Contribution	5.4	4.4	1,723	1,404	319	319	319	319	319	128	0
3850	Dallas School Dist	6/30/2014	Proportion	5.4	4.4	58,242	47,456	10,786	10,786	10,786	10,786	10,786	4,312	0
3850	Dallas School Dist	6/30/2014	Contribution	5.4	4.4	43,419	35,378	8,041	8,041	8,041	8,041	8,041	3,214	0
3850	Dallas School Dist	6/30/2013	Contribution	5.6	3.6	394,792	253,794	70,499	70,499	70,499	70,499	42,297	0	0
3859	Central School District 13J	6/30/2014	Proportion	5.4	4.4	229,173	186,734	42,439	42,439	42,439	42,439	42,439	16,978	0
3859	Central School District 13J	6/30/2014	Contribution	5.4	4.4	(157,729)	(128,520)	(29,209)	(29,209)	(29,209)	(29,209)	(29,209)	(11,684)	0
3859	Central School District 13J	6/30/2013	Contribution	5.6	3.6	89,716	57,674	16,021	16,021	16,021	16,021	9,611	0	0
3865	Perrydale School District 21	6/30/2014	Proportion	5.4	4.4	(122,435)	(99,762)	(22,673)	(22,673)	(22,673)	(22,673)	(22,673)	(9,070)	0
3865	Perrydale School District 21	6/30/2014	Contribution	5.4	4.4	9,812	7,995	1,817	1,817	1,817	1,817	1,817	727	0
3865	Perrydale School District 21	6/30/2013	Contribution	5.6	3.6	(20,417)	(13,125)	(3,646)	(3,646)	(3,646)	(3,646)	(2,187)	0	0
3887	Falls City School District	6/30/2014	Proportion	5.4	4.4	9,092	7,408	1,684	1,684	1,684	1,684	1,684	672	0
3887	Falls City School District	6/30/2014	Contribution	5.4	4.4	(6,477)	(5,278)	(1,199)	(1,199)	(1,199)	(1,199)	(1,199)	(482)	0
3887	Falls City School District	6/30/2013	Contribution	5.6	3.6	(1,219)	(783)	(218)	(218)	(218)	(218)	(129)	0	0
3894	Sherman County School District 9	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Contribution	5.4	4.4	336	274	62	62	62	62	62	26	0
3902	Tillamook Public Schools	6/30/2014	Proportion	5.4	4.4	62,042	50,553	11,489	11,489	11,489	11,489	11,489	4,597	0
3902	Tillamook Public Schools	6/30/2014	Contribution	5.4	4.4	(55,184)	(44,965)	(10,219)	(10,219)	(10,219)	(10,219)	(10,219)	(4,089)	0
3902	Tillamook Public Schools	6/30/2013	Contribution	5.6	3.6	106,849	68,689	19,080	19,080	19,080	19,080	11,449	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Proportion	5.4	4.4	(83,082)	(67,696)	(15,386)	(15,386)	(15,386)	(15,386)	(15,386)	(6,152)	0
3920	Neah-Kah-Nie School District	6/30/2014	Contribution	5.4	4.4	(43,230)	(35,224)	(8,006)	(8,006)	(8,006)	(8,006)	(8,006)	(3,200)	0
3920	Neah-Kah-Nie School District	6/30/2013	Contribution	5.6	3.6	93,907	60,369	16,769	16,769	16,769	16,769	10,062	0	0
3927	Echo School District	6/30/2014	Proportion	5.4	4.4	(35,616)	(29,020)	(6,596)	(6,596)	(6,596)	(6,596)	(6,596)	(2,636)	0
3927	Echo School District	6/30/2014	Contribution	5.4	4.4	(4,304)	(3,507)	(797)	(797)	(797)	(797)	(797)	(319)	0
3927	Echo School District	6/30/2013	Contribution	5.6	3.6	3,967	2,551	708	708	708	708	427	0	0
3928	Umatilla School District 6R	6/30/2014	Proportion	5.4	4.4	33,820	27,557	6,263	6,263	6,263	6,263	6,263	2,505	0
3928	Umatilla School District 6R	6/30/2014	Contribution	5.4	4.4	(66,408)	(54,110)	(12,298)	(12,298)	(12,298)	(12,298)	(12,298)	(4,918)	0
3928	Umatilla School District 6R	6/30/2013	Contribution	5.6	3.6	142,784	91,790	25,497	25,497	25,497	25,497	15,299	0	0
3929	Ferndale School District 10	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2014	Contribution	5.4	4.4	488	398	90	90	90	90	90	38	0
3931	Pendleton School District 16R	6/30/2014	Proportion	5.4	4.4	533,055	434,341	98,714	98,714	98,714	98,714	98,714	39,485	0
3931	Pendleton School District 16R	6/30/2014	Contribution	5.4	4.4	(231,800)	(188,874)	(42,926)	(42,926)	(42,926)	(42,926)	(42,926)	(17,170)	0
3931	Pendleton School District 16R	6/30/2013	Contribution	5.6	3.6	110,441	70,997	19,722	19,722	19,722	19,722	11,831	0	0
3935	Athena-Weston School District 29Rj	6/30/2014	Proportion	5.4	4.4	39,254	31,985	7,269	7,269	7,269	7,269	7,269	2,909	0
3935	Athena-Weston School District 29Rj	6/30/2014	Contribution	5.4	4.4	(2,614)	(2,130)	(484)	(484)	(484)	(484)	(484)	(194)	0
3935	Athena-Weston School District 29Rj	6/30/2013	Contribution	5.6	3.6	54,522	35,050	9,736	9,736	9,736	9,736	5,842	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Contribution	5.4	4.4	739	602	137	137	137	137	137	54	0
3936	Milton-Freewater Elementary School District 31	6/30/2013	Contribution	5.6	3.6	593	381	106	106	106	106	63	0	0
3942	Stanfield School District	6/30/2014	Proportion	5.4	4.4	(75,501)	(61,519)	(13,982)	(13,982)	(13,982)	(13,982)	(13,982)	(5,591)	0
3942	Stanfield School District	6/30/2014	Contribution	5.4	4.4	27,301	22,245	5,056	5,056	5,056	5,056	5,056	2,021	0
3942	Stanfield School District	6/30/2013	Contribution	5.6	3.6	(32,917)	(21,161)	(5,878)	(5,878)	(5,878)	(5,878)	(3,527)	0	0
3944	Ukiah School	6/30/2014	Proportion	5.4	4.4	(43,602)	(35,528)	(8,074)	(8,074)	(8,074)	(8,074)	(8,074)	(3,232)	0
3944	Ukiah School	6/30/2014	Contribution	5.4	4.4	(3,649)	(2,973)	(676)	(676)	(676)	(676)	(676)	(269)	0
3944	Ukiah School	6/30/2013	Contribution	5.6	3.6	(5,393)	(3,467)	(963)	(963)	(963)	(963)	(578)	0	0
3957	Helix School District	6/30/2014	Proportion	5.4	4.4	(22,470)	(18,309)	(4,161)	(4,161)	(4,161)	(4,161)	(4,161)	(1,665)	0
3957	Helix School District	6/30/2014	Contribution	5.4	4.4	7,430	6,054	1,376	1,376	1,376	1,376	1,376	550	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3957	Helix School District	6/30/2013	Contribution	5.6	3.6	10,402	6,686	1,858	1,858	1,858	1,858	1,112	0	0
3958	Pilot Rock School District 2R	6/30/2014	Proportion	5.4	4.4	78,500	63,963	14,537	14,537	14,537	14,537	14,537	5,815	0
3958	Pilot Rock School District 2R	6/30/2014	Contribution	5.4	4.4	(10,061)	(8,198)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(746)	0
3958	Pilot Rock School District 2R	6/30/2013	Contribution	5.6	3.6	55,021	35,371	9,825	9,825	9,825	9,825	5,896	0	0
3959	Mcloughlin Union High School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Contribution	5.4	4.4	2,674	2,179	495	495	495	495	495	199	0
3965	La Grande Public Schools	6/30/2014	Proportion	5.4	4.4	(141,405)	(115,219)	(26,186)	(26,186)	(26,186)	(26,186)	(26,186)	(10,475)	0
3965	La Grande Public Schools	6/30/2014	Contribution	5.4	4.4	(17,299)	(14,095)	(3,204)	(3,204)	(3,204)	(3,204)	(3,204)	(1,279)	0
3965	La Grande Public Schools	6/30/2013	Contribution	5.6	3.6	39,160	25,174	6,993	6,993	6,993	6,993	4,195	0	0
3966	Union County School District	6/30/2014	Proportion	5.4	4.4	(151,531)	(123,470)	(28,061)	(28,061)	(28,061)	(28,061)	(28,061)	(11,226)	0
3966	Union County School District	6/30/2014	Contribution	5.4	4.4	67,152	54,716	12,436	12,436	12,436	12,436	12,436	4,972	0
3966	Union County School District	6/30/2013	Contribution	5.6	3.6	(18,624)	(11,972)	(3,326)	(3,326)	(3,326)	(3,326)	(1,994)	0	0
3967	North Powder School District	6/30/2014	Proportion	5.4	4.4	(85,572)	(69,725)	(15,847)	(15,847)	(15,847)	(15,847)	(15,847)	(6,337)	0
3967	North Powder School District	6/30/2014	Contribution	5.4	4.4	(12,899)	(10,510)	(2,389)	(2,389)	(2,389)	(2,389)	(2,389)	(954)	0
3967	North Powder School District	6/30/2013	Contribution	5.6	3.6	(79,998)	(51,428)	(14,285)	(14,285)	(14,285)	(14,285)	(8,573)	0	0
3969	Imbler School District	6/30/2014	Proportion	5.4	4.4	(49,323)	(40,189)	(9,134)	(9,134)	(9,134)	(9,134)	(9,134)	(3,653)	0
3969	Imbler School District	6/30/2014	Contribution	5.4	4.4	28,278	23,041	5,237	5,237	5,237	5,237	5,237	2,093	0
3969	Imbler School District	6/30/2013	Contribution	5.6	3.6	17,429	11,205	3,112	3,112	3,112	3,112	1,869	0	0
3970	Cove School District	6/30/2014	Proportion	5.4	4.4	(6,246)	(5,089)	(1,157)	(1,157)	(1,157)	(1,157)	(1,157)	(461)	0
3970	Cove School District	6/30/2014	Contribution	5.4	4.4	(31,886)	(25,981)	(5,905)	(5,905)	(5,905)	(5,905)	(5,905)	(2,361)	0
3970	Cove School District	6/30/2013	Contribution	5.6	3.6	23,798	15,298	4,250	4,250	4,250	4,250	2,548	0	0
3973	Elgin School District 23	6/30/2014	Proportion	5.4	4.4	(178,359)	(145,330)	(33,029)	(33,029)	(33,029)	(33,029)	(33,029)	(13,214)	0
3973	Elgin School District 23	6/30/2014	Contribution	5.4	4.4	26,831	21,862	4,969	4,969	4,969	4,969	4,969	1,986	0
3973	Elgin School District 23	6/30/2013	Contribution	5.6	3.6	2,571	1,653	459	459	459	459	276	0	0
3986	Joseph School District 6	6/30/2014	Proportion	5.4	4.4	(10,290)	(8,384)	(1,906)	(1,906)	(1,906)	(1,906)	(1,906)	(760)	0
3986	Joseph School District 6	6/30/2014	Contribution	5.4	4.4	5,080	4,139	941	941	941	941	941	375	0
3986	Joseph School District 6	6/30/2013	Contribution	5.6	3.6	(49,047)	(31,531)	(8,758)	(8,758)	(8,758)	(8,758)	(5,257)	0	0
3990	Wallowa School	6/30/2014	Proportion	5.4	4.4	9,424	7,679	1,745	1,745	1,745	1,745	1,745	699	0
3990	Wallowa School	6/30/2014	Contribution	5.4	4.4	(45,851)	(37,360)	(8,491)	(8,491)	(8,491)	(8,491)	(8,491)	(3,396)	0
3990	Wallowa School	6/30/2013	Contribution	5.6	3.6	18,982	12,202	3,390	3,390	3,390	3,390	2,032	0	0
3993	Enterprise School District 21	6/30/2014	Proportion	5.4	4.4	(80,855)	(65,882)	(14,973)	(14,973)	(14,973)	(14,973)	(14,973)	(5,990)	0
3993	Enterprise School District 21	6/30/2014	Contribution	5.4	4.4	(28,129)	(22,920)	(5,209)	(5,209)	(5,209)	(5,209)	(5,209)	(2,084)	0
3993	Enterprise School District 21	6/30/2013	Contribution	5.6	3.6	(59,815)	(38,453)	(10,681)	(10,681)	(10,681)	(10,681)	(6,410)	0	0
4003	Troy School District 54	6/30/2014	Proportion	5.4	4.4	19,144	15,599	3,545	3,545	3,545	3,545	3,545	1,419	0
4003	Troy School District 54	6/30/2014	Contribution	5.4	4.4	(3,118)	(2,541)	(577)	(577)	(577)	(577)	(577)	(233)	0
4003	Troy School District 54	6/30/2013	Contribution	5.6	3.6	8,917	5,733	1,592	1,592	1,592	1,592	957	0	0
4008	Chenowith School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4008	Chenowith School District	6/30/2014	Contribution	5.4	4.4	5,794	4,721	1,073	1,073	1,073	1,073	1,073	429	0
4008	Chenowith School District	6/30/2013	Contribution	5.6	3.6	9,867	6,343	1,762	1,762	1,762	1,762	1,057	0	0
4012	Dufur Schools	6/30/2014	Proportion	5.4	4.4	(14,580)	(11,880)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)	(1,080)	0
4012	Dufur Schools	6/30/2014	Contribution	5.4	4.4	9,221	7,513	1,708	1,708	1,708	1,708	1,708	681	0
4012	Dufur Schools	6/30/2013	Contribution	5.6	3.6	36,916	23,732	6,592	6,592	6,592	6,592	3,956	0	0
4022	Maupin Grade School 84	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2014	Contribution	5.4	4.4	263	214	49	49	49	49	49	18	0
4025	West Union School District 1	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Contribution	5.4	4.4	50	41	9	9	9	9	9	5	0
4030	Hillsboro Elementary School District 7	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Contribution	5.4	4.4	6,091	4,963	1,128	1,128	1,128	1,128	1,128	451	0
4034	Gaston Public Schools	6/30/2014	Proportion	5.4	4.4	(34,393)	(28,024)	(6,369)	(6,369)	(6,369)	(6,369)	(6,369)	(2,548)	0
4034	Gaston Public Schools	6/30/2014	Contribution	5.4	4.4	7,998	6,517	1,481	1,481	1,481	1,481	1,481	593	0
4034	Gaston Public Schools	6/30/2013	Contribution	5.6	3.6	(15,583)	(10,017)	(2,783)	(2,783)	(2,783)	(2,783)	(1,668)	0	0
4035	Banks School District	6/30/2014	Proportion	5.4	4.4	(3,630)	(2,958)	(672)	(672)	(672)	(672)	(672)	(270)	0
4035	Banks School District	6/30/2014	Contribution	5.4	4.4	21,097	17,190	3,907	3,907	3,907	3,907	3,907	1,562	0
4035	Banks School District	6/30/2013	Contribution	5.6	3.6	26,017	16,725	4,646	4,646	4,646	4,646	2,787	0	0
4047	Reedville School District 29	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2014	Contribution	5.4	4.4	3,076	2,506	570	570	570	570	570	226	0
4047	Reedville School District 29	6/30/2013	Contribution	5.6	3.6	1,199	771	214	214	214	214	129	0	0
4055	Groner School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2014	Contribution	5.4	4.4	336	274	62	62	62	62	62	26	0
4062	Beaverton School District	6/30/2014	Proportion	5.4	4.4	(14,033,489)	(11,434,695)	(2,598,794)	(2,598,794)	(2,598,794)	(2,598,794)	(2,598,794)	(1,039,519)	0
4062	Beaverton School District	6/30/2014	Contribution	5.4	4.4	85,542,435	69,701,243	15,841,192	15,841,192	15,841,192	15,841,192	15,841,192	6,336,475	0
4062	Beaverton School District	6/30/2013	Contribution	5.6	3.6	2,072,535	1,332,343	370,096	370,096	370,096	370,096	222,055	0	0
4080	North Plains School District 70	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Contribution	5.4	4.4	1,369	1,115	254	254	254	254	254	99	0
4105	Hillsboro Union High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2014	Contribution	5.4	4.4	9,308	7,584	1,724	1,724	1,724	1,724	1,724	688	0
4109	Spray School District 1	6/30/2014	Proportion	5.4	4.4	(40,812)	(33,254)	(7,558)	(7,558)	(7,558)	(7,558)	(7,558)	(3,022)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4109	Spray School District 1	6/30/2014	Contribution	5.4	4.4	8,204	6,685	1,519	1,519	1,519	1,519	1,519	609	0
4109	Spray School District 1	6/30/2013	Contribution	5.6	3.6	9,638	6,196	1,721	1,721	1,721	1,721	1,033	0	0
4114	Fossil School District 21J	6/30/2014	Proportion	5.4	4.4	(7,330)	(5,973)	(1,357)	(1,357)	(1,357)	(1,357)	(1,357)	(545)	0
4114	Fossil School District 21J	6/30/2014	Contribution	5.4	4.4	25,106	20,457	4,649	4,649	4,649	4,649	4,649	1,861	0
4114	Fossil School District 21J	6/30/2013	Contribution	5.6	3.6	29,770	19,138	5,316	5,316	5,316	5,316	3,190	0	0
4128	Yamhill Grade School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2014	Contribution	5.4	4.4	2,075	1,691	384	384	384	384	384	155	0
4135	Newberg School District 29Jt	6/30/2014	Proportion	5.4	4.4	343,403	279,810	63,593	63,593	63,593	63,593	63,593	25,438	0
4135	Newberg School District 29Jt	6/30/2014	Contribution	5.4	4.4	(206,224)	(168,034)	(38,190)	(38,190)	(38,190)	(38,190)	(38,190)	(15,274)	0
4135	Newberg School District 29Jt	6/30/2013	Contribution	5.6	3.6	131,567	84,579	23,494	23,494	23,494	23,494	14,097	0	0
4142	McMinnville Schools	6/30/2014	Proportion	5.4	4.4	12,324	10,042	2,282	2,282	2,282	2,282	2,282	914	0
4142	McMinnville Schools	6/30/2014	Contribution	5.4	4.4	(282,102)	(229,861)	(52,241)	(52,241)	(52,241)	(52,241)	(52,241)	(20,897)	0
4142	McMinnville Schools	6/30/2013	Contribution	5.6	3.6	236,658	152,138	42,260	42,260	42,260	42,260	25,358	0	0
4144	Sheridan School District 48J	6/30/2014	Proportion	5.4	4.4	(21,720)	(17,698)	(4,022)	(4,022)	(4,022)	(4,022)	(4,022)	(1,610)	0
4144	Sheridan School District 48J	6/30/2014	Contribution	5.4	4.4	(100,312)	(81,736)	(18,576)	(18,576)	(18,576)	(18,576)	(18,576)	(7,432)	0
4144	Sheridan School District 48J	6/30/2013	Contribution	5.6	3.6	(9,031)	(5,805)	(1,613)	(1,613)	(1,613)	(1,613)	(966)	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Proportion	5.4	4.4	(6,256)	(5,097)	(1,159)	(1,159)	(1,159)	(1,159)	(1,159)	(461)	0
4166	Yamhill-Carlton School District 1	6/30/2014	Contribution	5.4	4.4	(44,676)	(36,403)	(8,273)	(8,273)	(8,273)	(8,273)	(8,273)	(3,311)	0
4166	Yamhill-Carlton School District 1	6/30/2013	Contribution	5.6	3.6	(8,891)	(5,715)	(1,588)	(1,588)	(1,588)	(1,588)	(951)	0	0
4185	Lebanon School District Uh-1	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2014	Contribution	5.4	4.4	1,648	1,343	305	305	305	305	305	123	0
4189	Wasco County High School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Contribution	5.4	4.4	568	463	105	105	105	105	105	43	0
4203	Victor Point School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Contribution	5.4	4.4	788	642	146	146	146	146	146	58	0
4218	Curry County Education Service District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Contribution	5.4	4.4	1,361	1,109	252	252	252	252	252	101	0
4219	Grant County Education Service District	6/30/2014	Proportion	5.4	4.4	26,021	21,202	4,819	4,819	4,819	4,819	4,819	1,926	0
4219	Grant County Education Service District	6/30/2014	Contribution	5.4	4.4	(11,196)	(9,123)	(2,073)	(2,073)	(2,073)	(2,073)	(2,073)	(831)	0
4219	Grant County Education Service District	6/30/2013	Contribution	5.6	3.6	9,253	5,949	1,652	1,652	1,652	1,652	993	0	0
4220	Jefferson County Education Service District	6/30/2014	Proportion	5.4	4.4	(43,521)	(35,462)	(8,059)	(8,059)	(8,059)	(8,059)	(8,059)	(3,226)	0
4220	Jefferson County Education Service District	6/30/2014	Contribution	5.4	4.4	(13,404)	(10,922)	(2,482)	(2,482)	(2,482)	(2,482)	(2,482)	(994)	0
4220	Jefferson County Education Service District	6/30/2013	Contribution	5.6	3.6	1,572	1,010	281	281	281	281	167	0	0
4221	Marion Education Service District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2014	Contribution	5.4	4.4	7,259	5,915	1,344	1,344	1,344	1,344	1,344	539	0
4223	InterMountain Education Service District	6/30/2014	Proportion	5.4	4.4	(320,624)	(261,249)	(59,375)	(59,375)	(59,375)	(59,375)	(59,375)	(23,749)	0
4223	InterMountain Education Service District	6/30/2014	Contribution	5.4	4.4	(62,185)	(50,669)	(11,516)	(11,516)	(11,516)	(11,516)	(11,516)	(4,605)	0
4223	InterMountain Education Service District	6/30/2013	Contribution	5.6	3.6	(1,882)	(1,210)	(336)	(336)	(336)	(336)	(202)	0	0
4224	Wallowa County Region 18	6/30/2014	Proportion	5.4	4.4	14,516	11,828	2,688	2,688	2,688	2,688	2,688	1,076	0
4224	Wallowa County Region 18	6/30/2014	Contribution	5.4	4.4	(22,246)	(18,126)	(4,120)	(4,120)	(4,120)	(4,120)	(4,120)	(1,646)	0
4224	Wallowa County Region 18	6/30/2013	Contribution	5.6	3.6	24,032	15,450	4,291	4,291	4,291	4,291	2,577	0	0
4225	Washington County Education Service District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2014	Contribution	5.4	4.4	2,401	1,956	445	445	445	445	445	176	0
4226	North Central Education Service District	6/30/2014	Proportion	5.4	4.4	(271)	(221)	(50)	(50)	(50)	(50)	(50)	(21)	0
4226	North Central Education Service District	6/30/2014	Contribution	5.4	4.4	3,706	3,020	686	686	686	686	686	276	0
4226	North Central Education Service District	6/30/2013	Contribution	5.6	3.6	(7,968)	(5,122)	(1,423)	(1,423)	(1,423)	(1,423)	(853)	0	0
4227	Cascade School District Uh5	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2014	Contribution	5.4	4.4	3,749	3,055	694	694	694	694	694	279	0
4227	Cascade School District Uh5	6/30/2013	Contribution	5.6	3.6	41	27	7	7	7	7	6	0	0
4230	Mari-Linn School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2014	Contribution	5.4	4.4	773	630	143	143	143	143	143	58	0
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.4	4.4	(362,990)	(295,770)	(67,220)	(67,220)	(67,220)	(67,220)	(67,220)	(26,890)	0
4232	South Coast Education Service District Region 7	6/30/2014	Contribution	5.4	4.4	(36,079)	(29,398)	(6,681)	(6,681)	(6,681)	(6,681)	(6,681)	(2,674)	0
4232	South Coast Education Service District Region 7	6/30/2013	Contribution	5.6	3.6	(77,480)	(49,808)	(13,836)	(13,836)	(13,836)	(13,836)	(8,300)	0	0
4237	Douglas Education Service District	6/30/2014	Proportion	5.4	4.4	(95,416)	(77,746)	(17,670)	(17,670)	(17,670)	(17,670)	(17,670)	(7,066)	0
4237	Douglas Education Service District	6/30/2014	Contribution	5.4	4.4	(178,135)	(145,147)	(32,988)	(32,988)	(32,988)	(32,988)	(32,988)	(13,195)	0
4237	Douglas Education Service District	6/30/2013	Contribution	5.6	3.6	(27,256)	(17,522)	(4,867)	(4,867)	(4,867)	(4,867)	(2,921)	0	0
4238	Multnomah Education Service District	6/30/2014	Proportion	5.4	4.4	(4,159,097)	(3,388,894)	(770,203)	(770,203)	(770,203)	(770,203)	(770,203)	(308,082)	0
4238	Multnomah Education Service District	6/30/2014	Contribution	5.4	4.4	749,413	610,633	138,780	138,780	138,780	138,780	138,780	55,513	0
4238	Multnomah Education Service District	6/30/2013	Contribution	5.6	3.6	(789,181)	(507,331)	(140,925)	(140,925)	(140,925)	(140,925)	(84,556)	0	0
4251	Clatsop County Education Service District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2014	Contribution	5.4	4.4	955	778	177	177	177	177	177	70	0
4252	High Desert Education Service District	6/30/2014	Proportion	5.4	4.4	(265,385)	(216,240)	(49,145)	(49,145)	(49,145)	(49,145)	(49,145)	(19,660)	0
4252	High Desert Education Service District	6/30/2014	Contribution	5.4	4.4	53,087	43,256	9,831	9,831	9,831	9,831	9,831	3,932	0
4252	High Desert Education Service District	6/30/2013	Contribution	5.6	3.6	50,596	32,526	9,035	9,035	9,035	9,035	5,421	0	0
4254	Willamette Education Service District	6/30/2014	Proportion	5.4	4.4	(729,320)	(594,261)	(135,059)	(135,059)	(135,059)	(135,059)	(135,059)	(54,025)	0
4254	Willamette Education Service District	6/30/2014	Contribution	5.4	4.4	469,013	382,159	86,854	86,854	86,854	86,854	86,854	34,743	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4254	Willamette Education Service District	6/30/2013	Contribution	5.6	3.6	307,124	197,436	54,844	54,844	54,844	54,844	32,904	0	0
4258	Hermiston School District 8R	6/30/2014	Proportion	5.4	4.4	299,892	244,356	55,536	55,536	55,536	55,536	55,536	22,212	0
4258	Hermiston School District 8R	6/30/2014	Contribution	5.4	4.4	(412,150)	(335,826)	(76,324)	(76,324)	(76,324)	(76,324)	(76,324)	(30,530)	0
4258	Hermiston School District 8R	6/30/2013	Contribution	5.6	3.6	109,176	70,184	19,496	19,496	19,496	19,496	11,696	0	0
4259	Clackamas Education Service District	6/30/2014	Proportion	5.4	4.4	239,265	194,957	44,308	44,308	44,308	44,308	44,308	17,725	0
4259	Clackamas Education Service District	6/30/2014	Contribution	5.4	4.4	(612,701)	(499,238)	(113,463)	(113,463)	(113,463)	(113,463)	(113,463)	(45,386)	0
4259	Clackamas Education Service District	6/30/2013	Contribution	5.6	3.6	225,171	144,753	40,209	40,209	40,209	40,209	24,126	0	0
4260	Greater Albany School District 8J	6/30/2014	Proportion	5.4	4.4	(183,996)	(149,923)	(34,073)	(34,073)	(34,073)	(34,073)	(34,073)	(13,631)	0
4260	Greater Albany School District 8J	6/30/2014	Contribution	5.4	4.4	(125,414)	(102,189)	(23,225)	(23,225)	(23,225)	(23,225)	(23,225)	(9,289)	0
4260	Greater Albany School District 8J	6/30/2013	Contribution	5.6	3.6	333,968	214,694	59,637	59,637	59,637	59,637	35,783	0	0
4268	Lake Oswego School District	6/30/2014	Proportion	5.4	4.4	(119,342)	(97,242)	(22,100)	(22,100)	(22,100)	(22,100)	(22,100)	(8,842)	0
4268	Lake Oswego School District	6/30/2014	Contribution	5.4	4.4	(214,863)	(175,074)	(39,789)	(39,789)	(39,789)	(39,789)	(39,789)	(15,918)	0
4268	Lake Oswego School District	6/30/2013	Contribution	5.6	3.6	88,208	56,706	15,751	15,751	15,751	15,751	9,453	0	0
4270	Silver Falls School District	6/30/2014	Proportion	5.4	4.4	128,224	104,479	23,745	23,745	23,745	23,745	23,745	9,499	0
4270	Silver Falls School District	6/30/2014	Contribution	5.4	4.4	(125,051)	(101,893)	(23,158)	(23,158)	(23,158)	(23,158)	(23,158)	(9,261)	0
4270	Silver Falls School District	6/30/2013	Contribution	5.6	3.6	129,964	83,548	23,208	23,208	23,208	23,208	13,924	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Proportion	5.4	4.4	(12,307)	(10,028)	(2,279)	(2,279)	(2,279)	(2,279)	(2,279)	(912)	0
4271	Malheur Education Service District Region 14	6/30/2014	Contribution	5.4	4.4	(25,716)	(20,954)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(1,906)	0
4271	Malheur Education Service District Region 14	6/30/2013	Contribution	5.6	3.6	84,198	54,128	15,035	15,035	15,035	15,035	9,023	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Proportion	5.4	4.4	(198,053)	(161,377)	(36,676)	(36,676)	(36,676)	(36,676)	(36,676)	(14,673)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Contribution	5.4	4.4	(42,159)	(34,352)	(7,807)	(7,807)	(7,807)	(7,807)	(7,807)	(3,124)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2013	Contribution	5.6	3.6	84,838	54,538	15,150	15,150	15,150	15,150	9,088	0	0
4273	Double O School District	6/30/2014	Proportion	5.4	4.4	(556)	(453)	(103)	(103)	(103)	(103)	(103)	(41)	0
4273	Double O School District	6/30/2014	Contribution	5.4	4.4	1,282	1,045	237	237	237	237	237	97	0
4273	Double O School District	6/30/2013	Contribution	5.6	3.6	(1,366)	(878)	(244)	(244)	(244)	(244)	(146)	0	0
4275	Tillamook County Education Service District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Contribution	5.4	4.4	2,901	2,364	537	537	537	537	537	216	0
4276	Lane County Education Service District	6/30/2014	Proportion	5.4	4.4	(1,383,971)	(1,127,680)	(256,291)	(256,291)	(256,291)	(256,291)	(256,291)	(102,516)	0
4276	Lane County Education Service District	6/30/2014	Contribution	5.4	4.4	136,993	111,624	25,369	25,369	25,369	25,369	25,369	10,148	0
4276	Lane County Education Service District	6/30/2013	Contribution	5.6	3.6	(320,040)	(205,740)	(57,150)	(57,150)	(57,150)	(57,150)	(34,290)	0	0
4277	Mitchell School	6/30/2014	Proportion	5.4	4.4	(18,644)	(15,191)	(3,453)	(3,453)	(3,453)	(3,453)	(3,453)	(1,379)	0
4277	Mitchell School	6/30/2014	Contribution	5.4	4.4	23,096	18,819	4,277	4,277	4,277	4,277	4,277	1,711	0
4277	Mitchell School	6/30/2013	Contribution	5.6	3.6	(11,523)	(7,407)	(2,058)	(2,058)	(2,058)	(2,058)	(1,233)	0	0
4279	St Helens School District 502	6/30/2014	Proportion	5.4	4.4	122,133	99,516	22,617	22,617	22,617	22,617	22,617	9,048	0
4279	St Helens School District 502	6/30/2014	Contribution	5.4	4.4	246,422	200,788	45,634	45,634	45,634	45,634	45,634	18,252	0
4279	St Helens School District 502	6/30/2013	Contribution	5.6	3.6	232,486	149,456	41,515	41,515	41,515	41,515	24,911	0	0
4280	Northwest Regional Education Service District	6/30/2014	Proportion	5.4	4.4	(528,361)	(430,516)	(97,845)	(97,845)	(97,845)	(97,845)	(97,845)	(39,136)	0
4280	Northwest Regional Education Service District	6/30/2014	Contribution	5.4	4.4	(356,367)	(290,373)	(65,994)	(65,994)	(65,994)	(65,994)	(65,994)	(26,397)	0
4280	Northwest Regional Education Service District	6/30/2013	Contribution	5.6	3.6	25,653	16,491	4,581	4,581	4,581	4,581	2,748	0	0
4286	Southern Oregon Education Service District	6/30/2014	Proportion	5.4	4.4	(361,884)	(294,868)	(67,016)	(67,016)	(67,016)	(67,016)	(67,016)	(26,804)	0
4286	Southern Oregon Education Service District	6/30/2014	Contribution	5.4	4.4	(720,839)	(587,350)	(133,489)	(133,489)	(133,489)	(133,489)	(133,489)	(53,394)	0
4286	Southern Oregon Education Service District	6/30/2013	Contribution	5.6	3.6	129,240	83,082	23,079	23,079	23,079	23,079	13,845	0	0
4288	Medford School District 549C	6/30/2014	Proportion	5.4	4.4	955,926	778,903	177,023	177,023	177,023	177,023	177,023	70,811	0
4288	Medford School District 549C	6/30/2014	Contribution	5.4	4.4	(565,881)	(461,088)	(104,793)	(104,793)	(104,793)	(104,793)	(104,793)	(41,916)	0
4288	Medford School District 549C	6/30/2013	Contribution	5.6	3.6	915,215	588,353	163,431	163,431	163,431	163,431	98,060	0	0
4291	Dayton Public Schools	6/30/2014	Proportion	5.4	4.4	(226,886)	(184,870)	(42,016)	(42,016)	(42,016)	(42,016)	(42,016)	(16,806)	0
4291	Dayton Public Schools	6/30/2014	Contribution	5.4	4.4	5,534	4,509	1,025	1,025	1,025	1,025	1,025	409	0
4291	Dayton Public Schools	6/30/2013	Contribution	5.6	3.6	(50,986)	(32,776)	(9,105)	(9,105)	(9,105)	(9,105)	(5,461)	0	0
4293	Lake County Education Service District	6/30/2014	Proportion	5.4	4.4	25,890	21,096	4,794	4,794	4,794	4,794	4,794	1,920	0
4293	Lake County Education Service District	6/30/2014	Contribution	5.4	4.4	1,610	1,312	298	298	298	298	298	120	0
4293	Lake County Education Service District	6/30/2013	Contribution	5.6	3.6	28,625	18,401	5,112	5,112	5,112	5,112	3,065	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Proportion	5.4	4.4	(74,047)	(60,335)	(13,712)	(13,712)	(13,712)	(13,712)	(13,712)	(5,487)	0
4294	Harney Education Service District Region XVII	6/30/2014	Contribution	5.4	4.4	(28,934)	(23,576)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(2,144)	0
4294	Harney Education Service District Region XVII	6/30/2013	Contribution	5.6	3.6	(13,862)	(8,912)	(2,475)	(2,475)	(2,475)	(2,475)	(1,487)	0	0
4295	Wasco County Education Service District	6/30/2014	Proportion	5.4	4.4	17,259	14,063	3,196	3,196	3,196	3,196	3,196	1,279	0
4295	Wasco County Education Service District	6/30/2014	Contribution	5.4	4.4	25,478	20,760	4,718	4,718	4,718	4,718	4,718	1,888	0
4295	Wasco County Education Service District	6/30/2013	Contribution	5.6	3.6	38,439	24,711	6,864	6,864	6,864	6,864	4,119	0	0
4297	Yamhill Education Service District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2014	Contribution	5.4	4.4	1,107	902	205	205	205	205	205	82	0
4305	Mount Hood Community College District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4305	Mount Hood Community College District	6/30/2014	Contribution	5.4	4.4	387	315	72	72	72	72	72	27	0
4306	Amity School District	6/30/2014	Proportion	5.4	4.4	6,752	5,502	1,250	1,250	1,250	1,250	1,250	502	0
4306	Amity School District	6/30/2014	Contribution	5.4	4.4	(56,004)	(45,633)	(10,371)	(10,371)	(10,371)	(10,371)	(10,371)	(4,149)	0
4306	Amity School District	6/30/2013	Contribution	5.6	3.6	(4,351)	(2,797)	(777)	(777)	(777)	(777)	(466)	0	0
4307	Columbia School District 5J	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Contribution	5.4	4.4	2,657	2,165	492	492	492	492	492	197	0
4309	Scappoose School District	6/30/2014	Proportion	5.4	4.4	(8,880)	(7,236)	(1,644)	(1,644)	(1,644)	(1,644)	(1,644)	(660)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4309	Scappoose School District	6/30/2014	Contribution	5.4	4.4	(57,056)	(46,490)	(10,566)	(10,566)	(10,566)	(10,566)	(10,566)	(4,226)	0
4309	Scappoose School District	6/30/2013	Contribution	5.6	3.6	180,895	116,289	32,303	32,303	32,303	32,303	19,380	0	0
4311	Redmond School District 2J	6/30/2014	Proportion	5.4	4.4	312,656	254,757	57,899	57,899	57,899	57,899	57,899	23,161	0
4311	Redmond School District 2J	6/30/2014	Contribution	5.4	4.4	3,136	2,555	581	581	581	581	581	231	0
4311	Redmond School District 2J	6/30/2013	Contribution	5.6	3.6	461,433	296,635	82,399	82,399	82,399	82,399	49,438	0	0
4312	Reedsport School District	6/30/2014	Proportion	5.4	4.4	(230,189)	(187,561)	(42,628)	(42,628)	(42,628)	(42,628)	(42,628)	(17,049)	0
4312	Reedsport School District	6/30/2014	Contribution	5.4	4.4	61,087	49,775	11,312	11,312	11,312	11,312	11,312	4,527	0
4312	Reedsport School District	6/30/2013	Contribution	5.6	3.6	(32,380)	(20,816)	(5,782)	(5,782)	(5,782)	(5,782)	(3,470)	0	0
4313	Forest Grove School District	6/30/2014	Proportion	5.4	4.4	(358,677)	(292,255)	(66,422)	(66,422)	(66,422)	(66,422)	(66,422)	(26,567)	0
4313	Forest Grove School District	6/30/2014	Contribution	5.4	4.4	(93,407)	(76,109)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(6,917)	0
4313	Forest Grove School District	6/30/2013	Contribution	5.6	3.6	480,356	308,800	85,778	85,778	85,778	85,778	51,466	0	0
4314	Willamina School District 30J	6/30/2014	Proportion	5.4	4.4	(1,139)	(928)	(211)	(211)	(211)	(211)	(211)	(84)	0
4314	Willamina School District 30J	6/30/2014	Contribution	5.4	4.4	3,000	2,444	556	556	556	556	556	220	0
4314	Willamina School District 30J	6/30/2013	Contribution	5.6	3.6	77,538	49,846	13,846	13,846	13,846	13,846	8,308	0	0
4315	John Day School District	6/30/2014	Proportion	5.4	4.4	(115,275)	(93,928)	(21,347)	(21,347)	(21,347)	(21,347)	(21,347)	(8,540)	0
4315	John Day School District	6/30/2014	Contribution	5.4	4.4	(38,473)	(31,348)	(7,125)	(7,125)	(7,125)	(7,125)	(7,125)	(2,848)	0
4315	John Day School District	6/30/2013	Contribution	5.6	3.6	50,609	32,535	9,037	9,037	9,037	9,037	5,424	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Proportion	5.4	4.4	(1,305,917)	(1,064,081)	(241,836)	(241,836)	(241,836)	(241,836)	(241,836)	(96,737)	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Contribution	5.4	4.4	(418,183)	(340,742)	(77,441)	(77,441)	(77,441)	(77,441)	(77,441)	(30,978)	0
4316	Tigard-Tualatin School District 23J	6/30/2013	Contribution	5.6	3.6	(1,676,991)	(1,078,065)	(299,463)	(299,463)	(299,463)	(299,463)	(179,676)	0	0
4317	Sherwood School District 88J	6/30/2014	Proportion	5.4	4.4	(551,136)	(449,074)	(102,062)	(102,062)	(102,062)	(102,062)	(102,062)	(40,826)	0
4317	Sherwood School District 88J	6/30/2014	Contribution	5.4	4.4	1,206,444	983,028	223,416	223,416	223,416	223,416	223,416	89,364	0
4317	Sherwood School District 88J	6/30/2013	Contribution	5.6	3.6	(691,395)	(444,469)	(123,463)	(123,463)	(123,463)	(123,463)	(74,080)	0	0
4318	Portland Community College	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4318	Portland Community College	6/30/2014	Contribution	5.4	4.4	846	689	157	157	157	157	157	61	0
4320	Rainier School District 13	6/30/2014	Proportion	5.4	4.4	(131,713)	(107,322)	(24,391)	(24,391)	(24,391)	(24,391)	(24,391)	(9,758)	0
4320	Rainier School District 13	6/30/2014	Contribution	5.4	4.4	19,247	15,683	3,564	3,564	3,564	3,564	3,564	1,427	0
4320	Rainier School District 13	6/30/2013	Contribution	5.6	3.6	11,409	7,335	2,037	2,037	2,037	2,037	1,224	0	0
4321	North Clackamas School District 12	6/30/2014	Proportion	5.4	4.4	(176,401)	(143,734)	(32,667)	(32,667)	(32,667)	(32,667)	(32,667)	(13,066)	0
4321	North Clackamas School District 12	6/30/2014	Contribution	5.4	4.4	(248,127)	(202,178)	(45,949)	(45,949)	(45,949)	(45,949)	(45,949)	(18,382)	0
4321	North Clackamas School District 12	6/30/2013	Contribution	5.6	3.6	666,958	428,758	119,100	119,100	119,100	119,100	71,458	0	0
4323	Estacada School District 108	6/30/2014	Proportion	5.4	4.4	(697,874)	(568,638)	(129,236)	(129,236)	(129,236)	(129,236)	(129,236)	(51,694)	0
4323	Estacada School District 108	6/30/2014	Contribution	5.4	4.4	71,117	57,947	13,170	13,170	13,170	13,170	13,170	5,267	0
4323	Estacada School District 108	6/30/2013	Contribution	5.6	3.6	(90,128)	(57,940)	(16,094)	(16,094)	(16,094)	(16,094)	(9,658)	0	0
4324	Centennial School District 28	6/30/2014	Proportion	5.4	4.4	120,177	97,922	22,255	22,255	22,255	22,255	22,255	8,902	0
4324	Centennial School District 28	6/30/2014	Contribution	5.4	4.4	(291,695)	(237,677)	(54,018)	(54,018)	(54,018)	(54,018)	(54,018)	(21,605)	0
4324	Centennial School District 28	6/30/2013	Contribution	5.6	3.6	2,073,728	1,333,110	370,309	370,309	370,309	370,309	222,183	0	0
4326	Harney County School District 3	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2014	Proportion	5.4	4.4	(69,834)	(56,902)	(12,932)	(12,932)	(12,932)	(12,932)	(12,932)	(5,174)	0
4327	Jordan Valley School District 3	6/30/2014	Contribution	5.4	4.4	(15,147)	(12,342)	(2,805)	(2,805)	(2,805)	(2,805)	(2,805)	(1,122)	0
4327	Jordan Valley School District 3	6/30/2013	Contribution	5.6	3.6	(6,511)	(4,185)	(1,163)	(1,163)	(1,163)	(1,163)	(696)	0	0
4329	Gervais School District 1	6/30/2014	Proportion	5.4	4.4	(21,897)	(17,842)	(4,055)	(4,055)	(4,055)	(4,055)	(4,055)	(1,622)	0
4329	Gervais School District 1	6/30/2014	Contribution	5.4	4.4	(10,412)	(8,484)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)	(772)	0
4329	Gervais School District 1	6/30/2013	Contribution	5.6	3.6	(29,006)	(18,646)	(5,180)	(5,180)	(5,180)	(5,180)	(3,106)	0	0
4330	Vale School District 84	6/30/2014	Proportion	5.4	4.4	(45,674)	(37,216)	(8,458)	(8,458)	(8,458)	(8,458)	(8,458)	(3,384)	0
4330	Vale School District 84	6/30/2014	Contribution	5.4	4.4	19,031	15,507	3,524	3,524	3,524	3,524	3,524	1,411	0
4330	Vale School District 84	6/30/2013	Contribution	5.6	3.6	119,223	76,643	21,290	21,290	21,290	21,290	12,773	0	0
4331	Molalla River School District	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2014	Contribution	5.4	4.4	0	0	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2013	Contribution	5.6	3.6	0	0	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Proportion	5.4	4.4	(376,457)	(306,743)	(69,714)	(69,714)	(69,714)	(69,714)	(69,714)	(27,887)	0
4332	Gresham-Barlow School District 10	6/30/2014	Contribution	5.4	4.4	(406,540)	(331,255)	(75,285)	(75,285)	(75,285)	(75,285)	(75,285)	(30,115)	0
4332	Gresham-Barlow School District 10	6/30/2013	Contribution	5.6	3.6	(929,909)	(597,799)	(166,055)	(166,055)	(166,055)	(166,055)	(99,634)	0	0
4333	Canby School District	6/30/2014	Proportion	5.4	4.4	(1,337,975)	(1,090,202)	(247,773)	(247,773)	(247,773)	(247,773)	(247,773)	(99,110)	0
4333	Canby School District	6/30/2014	Contribution	5.4	4.4	565,898	461,102	104,796	104,796	104,796	104,796	104,796	41,918	0
4333	Canby School District	6/30/2013	Contribution	5.6	3.6	68,169	43,823	12,173	12,173	12,173	12,173	7,304	0	0
4334	Cascade School District 5	6/30/2014	Proportion	5.4	4.4	73,901	60,216	13,685	13,685	13,685	13,685	13,685	5,476	0
4334	Cascade School District 5	6/30/2014	Contribution	5.4	4.4	72,737	59,267	13,470	13,470	13,470	13,470	13,470	5,387	0
4334	Cascade School District 5	6/30/2013	Contribution	5.6	3.6	(210,726)	(135,466)	(37,630)	(37,630)	(37,630)	(37,630)	(22,576)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Proportion	5.4	4.4	(240,556)	(196,009)	(44,547)	(44,547)	(44,547)	(44,547)	(44,547)	(17,821)	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Contribution	5.4	4.4	102,236	83,303	18,933	18,933	18,933	18,933	18,933	7,571	0
4335	Milton-Freewater Unified School District 7	6/30/2013	Contribution	5.6	3.6	67,449	43,361	12,044	12,044	12,044	12,044	7,229	0	0
4336	Nestucca Valley School District 101	6/30/2014	Proportion	5.4	4.4	130,356	106,216	24,140	24,140	24,140	24,140	24,140	9,656	0
4336	Nestucca Valley School District 101	6/30/2014	Contribution	5.4	4.4	(75,288)	(61,346)	(13,942)	(13,942)	(13,942)	(13,942)	(13,942)	(5,578)	0
4336	Nestucca Valley School District 101	6/30/2013	Contribution	5.6	3.6	53,269	34,245	9,512	9,512	9,512	9,512	5,709	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4337	Sherman County School District	6/30/2014	Proportion	5.4	4.4	(123,847)	(100,912)	(22,935)	(22,935)	(22,935)	(22,935)	(22,935)	(9,172)	0
4337	Sherman County School District	6/30/2014	Contribution	5.4	4.4	(12,979)	(10,575)	(2,404)	(2,404)	(2,404)	(2,404)	(2,404)	(959)	0
4337	Sherman County School District	6/30/2013	Contribution	5.6	3.6	(72,874)	(46,848)	(13,013)	(13,013)	(13,013)	(13,013)	(7,809)	0	0
4338	Three Rivers U J School District	6/30/2014	Proportion	5.4	4.4	(585,433)	(477,019)	(108,414)	(108,414)	(108,414)	(108,414)	(108,414)	(43,363)	0
4338	Three Rivers U J School District	6/30/2014	Contribution	5.4	4.4	33,363	27,185	6,178	6,178	6,178	6,178	6,178	2,473	0
4338	Three Rivers U J School District	6/30/2013	Contribution	5.6	3.6	549,050	352,960	98,045	98,045	98,045	98,045	58,825	0	0
4339	Lebanon Community School District	6/30/2014	Proportion	5.4	4.4	(668,675)	(544,846)	(123,829)	(123,829)	(123,829)	(123,829)	(123,829)	(49,530)	0
4339	Lebanon Community School District	6/30/2014	Contribution	5.4	4.4	(321,695)	(262,122)	(59,573)	(59,573)	(59,573)	(59,573)	(59,573)	(23,830)	0
4339	Lebanon Community School District	6/30/2013	Contribution	5.6	3.6	710,707	456,883	126,912	126,912	126,912	126,912	76,147	0	0
4340	Monroe School District 1J	6/30/2014	Proportion	5.4	4.4	(87,527)	(71,318)	(16,209)	(16,209)	(16,209)	(16,209)	(16,209)	(6,482)	0
4340	Monroe School District 1J	6/30/2014	Contribution	5.4	4.4	(9,375)	(7,639)	(1,736)	(1,736)	(1,736)	(1,736)	(1,736)	(695)	0
4340	Monroe School District 1J	6/30/2013	Contribution	5.6	3.6	(2,707)	(1,741)	(483)	(483)	(483)	(483)	(292)	0	0
4341	Hillsboro School District 1J	6/30/2014	Proportion	5.4	4.4	(7,112,380)	(5,795,273)	(1,317,107)	(1,317,107)	(1,317,107)	(1,317,107)	(1,317,107)	(526,845)	0
4341	Hillsboro School District 1J	6/30/2014	Contribution	5.4	4.4	42,034,003	34,249,928	7,784,075	7,784,075	7,784,075	7,784,075	7,784,075	3,113,628	0
4341	Hillsboro School District 1J	6/30/2013	Contribution	5.6	3.6	(1,755,439)	(1,128,497)	(313,471)	(313,471)	(313,471)	(313,471)	(188,084)	0	0
4342	North Santiam School District 29J	6/30/2014	Proportion	5.4	4.4	(429,530)	(349,987)	(79,543)	(79,543)	(79,543)	(79,543)	(79,543)	(31,815)	0
4342	North Santiam School District 29J	6/30/2014	Contribution	5.4	4.4	3,970	3,235	735	735	735	735	735	295	0
4342	North Santiam School District 29J	6/30/2013	Contribution	5.6	3.6	(299,660)	(192,638)	(53,511)	(53,511)	(53,511)	(53,511)	(32,105)	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Proportion	5.4	4.4	3,730	3,039	691	691	691	691	691	275	0
4343	Harrisburg Sschool District 7	6/30/2014	Contribution	5.4	4.4	(75,657)	(61,646)	(14,011)	(14,011)	(14,011)	(14,011)	(14,011)	(5,602)	0
4343	Harrisburg Sschool District 7	6/30/2013	Contribution	5.6	3.6	(110,135)	(70,801)	(19,667)	(19,667)	(19,667)	(19,667)	(11,800)	0	0
4344	South Wasco County School District 1	6/30/2014	Proportion	5.4	4.4	13,525	11,020	2,505	2,505	2,505	2,505	2,505	1,000	0
4344	South Wasco County School District 1	6/30/2014	Contribution	5.4	4.4	(13,465)	(10,971)	(2,494)	(2,494)	(2,494)	(2,494)	(2,494)	(995)	0
4344	South Wasco County School District 1	6/30/2013	Contribution	5.6	3.6	(25,184)	(16,190)	(4,497)	(4,497)	(4,497)	(4,497)	(2,699)	0	0
4345	Oregon Trail School District 46	6/30/2014	Proportion	5.4	4.4	(128,735)	(104,895)	(23,840)	(23,840)	(23,840)	(23,840)	(23,840)	(9,535)	0
4345	Oregon Trail School District 46	6/30/2014	Contribution	5.4	4.4	(83,989)	(68,435)	(15,554)	(15,554)	(15,554)	(15,554)	(15,554)	(6,219)	0
4345	Oregon Trail School District 46	6/30/2013	Contribution	5.6	3.6	243,758	156,702	43,528	43,528	43,528	43,528	26,118	0	0
4346	Knappa School District 4	6/30/2014	Proportion	5.4	4.4	(131,098)	(106,821)	(24,277)	(24,277)	(24,277)	(24,277)	(24,277)	(9,713)	0
4346	Knappa School District 4	6/30/2014	Contribution	5.4	4.4	57,646	46,971	10,675	10,675	10,675	10,675	10,675	4,271	0
4346	Knappa School District 4	6/30/2013	Contribution	5.6	3.6	57,561	37,003	10,279	10,279	10,279	10,279	6,166	0	0
4347	Clatskanie School District 6J	6/30/2014	Proportion	5.4	4.4	(16,169)	(13,175)	(2,994)	(2,994)	(2,994)	(2,994)	(2,994)	(1,199)	0
4347	Clatskanie School District 6J	6/30/2014	Contribution	5.4	4.4	(84,348)	(68,728)	(15,620)	(15,620)	(15,620)	(15,620)	(15,620)	(6,248)	0
4347	Clatskanie School District 6J	6/30/2013	Contribution	5.6	3.6	29,324	18,852	5,236	5,236	5,236	5,236	3,144	0	0
4348	Lourdes Charter School	6/30/2014	Proportion	5.4	4.4	4,999	4,073	926	926	926	926	926	369	0
4348	Lourdes Charter School	6/30/2014	Contribution	5.4	4.4	(5,683)	(4,631)	(1,052)	(1,052)	(1,052)	(1,052)	(1,052)	(423)	0
4348	Lourdes Charter School	6/30/2013	Contribution	5.6	3.6	4,415	2,839	788	788	788	788	475	0	0
4350	Ridgeline Montessori	6/30/2014	Proportion	5.4	4.4	4,379	3,568	811	811	811	811	811	324	0
4350	Ridgeline Montessori	6/30/2014	Contribution	5.4	4.4	1,808	1,473	335	335	335	335	335	133	0
4350	Ridgeline Montessori	6/30/2013	Contribution	5.6	3.6	13,945	8,965	2,490	2,490	2,490	2,490	1,495	0	0
4351	The Village School	6/30/2014	Proportion	5.4	4.4	(150,241)	(122,419)	(27,822)	(27,822)	(27,822)	(27,822)	(27,822)	(11,131)	0
4351	The Village School	6/30/2014	Contribution	5.4	4.4	1,078	878	200	200	200	200	200	78	0
4351	The Village School	6/30/2013	Contribution	5.6	3.6	(67,570)	(43,438)	(12,066)	(12,066)	(12,066)	(12,066)	(7,240)	0	0
4352	Armadillo Technical Institute	6/30/2014	Proportion	5.4	4.4	(69,361)	(56,516)	(12,845)	(12,845)	(12,845)	(12,845)	(12,845)	(5,136)	0
4352	Armadillo Technical Institute	6/30/2014	Contribution	5.4	4.4	29,574	24,097	5,477	5,477	5,477	5,477	5,477	2,189	0
4352	Armadillo Technical Institute	6/30/2013	Contribution	5.6	3.6	(1,631)	(1,049)	(291)	(291)	(291)	(291)	(176)	0	0
4354	Opal Charter School	6/30/2014	Proportion	5.4	4.4	(41,299)	(33,651)	(7,648)	(7,648)	(7,648)	(7,648)	(7,648)	(3,059)	0
4354	Opal Charter School	6/30/2014	Contribution	5.4	4.4	15,623	12,730	2,893	2,893	2,893	2,893	2,893	1,158	0
4354	Opal Charter School	6/30/2013	Contribution	5.6	3.6	(4,939)	(3,175)	(882)	(882)	(882)	(882)	(529)	0	0
4355	Three Rivers Charter School	6/30/2014	Proportion	5.4	4.4	6,959	5,670	1,289	1,289	1,289	1,289	1,289	514	0
4355	Three Rivers Charter School	6/30/2014	Contribution	5.4	4.4	(5,729)	(4,668)	(1,061)	(1,061)	(1,061)	(1,061)	(1,061)	(424)	0
4355	Three Rivers Charter School	6/30/2013	Contribution	5.6	3.6	10,475	6,733	1,871	1,871	1,871	1,871	1,120	0	0
4358	Detroit Lake Charter School	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Contribution	5.4	4.4	309	252	57	57	57	57	57	24	0
4360	Luckiamute Valley Charter School	6/30/2014	Proportion	5.4	4.4	73,921	60,232	13,689	13,689	13,689	13,689	13,689	5,476	0
4360	Luckiamute Valley Charter School	6/30/2014	Contribution	5.4	4.4	1,371	1,117	254	254	254	254	254	101	0
4360	Luckiamute Valley Charter School	6/30/2013	Contribution	5.6	3.6	53,219	34,213	9,503	9,503	9,503	9,503	5,704	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Proportion	5.4	4.4	1,958	1,595	363	363	363	363	363	143	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Contribution	5.4	4.4	(3,243)	(2,642)	(601)	(601)	(601)	(601)	(601)	(238)	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2013	Contribution	5.6	3.6	9,698	6,234	1,732	1,732	1,732	1,732	1,038	0	0
4362	Kings Valley Charter School	6/30/2014	Proportion	5.4	4.4	(7,308)	(5,955)	(1,353)	(1,353)	(1,353)	(1,353)	(1,353)	(543)	0
4362	Kings Valley Charter School	6/30/2014	Contribution	5.4	4.4	3,494	2,847	647	647	647	647	647	259	0
4362	Kings Valley Charter School	6/30/2013	Contribution	5.6	3.6	(3,112)	(2,000)	(556)	(556)	(556)	(556)	(332)	0	0
4363	Multisensory Learning Academy	6/30/2014	Proportion	5.4	4.4	21,339	17,387	3,952	3,952	3,952	3,952	3,952	1,579	0
4363	Multisensory Learning Academy	6/30/2014	Contribution	5.4	4.4	13,304	10,840	2,464	2,464	2,464	2,464	2,464	984	0
4363	Multisensory Learning Academy	6/30/2013	Contribution	5.6	3.6	33,915	21,803	6,056	6,056	6,056	6,056	3,635	0	0
4365	Mitch Charter School	6/30/2014	Proportion	5.4	4.4	665	542	123	123	123	123	123	50	0
4365	Mitch Charter School	6/30/2014	Contribution	5.4	4.4	(10,717)	(8,732)	(1,985)	(1,985)	(1,985)	(1,985)	(1,985)	(792)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4365	Mitch Charter School	6/30/2013	Contribution	5.6	3.6	2,820	1,812	504	504	504	504	300	0	0
4366	Sand Ridge Charter School	6/30/2014	Proportion	5.4	4.4	(44,431)	(36,203)	(8,228)	(8,228)	(8,228)	(8,228)	(8,228)	(3,291)	0
4366	Sand Ridge Charter School	6/30/2014	Contribution	5.4	4.4	22,343	18,205	4,138	4,138	4,138	4,138	4,138	1,653	0
4366	Sand Ridge Charter School	6/30/2013	Contribution	5.6	3.6	3,956	2,544	706	706	706	706	426	0	0
4367	Arthur Academy Charter School	6/30/2014	Proportion	5.4	4.4	(24,271)	(19,776)	(4,495)	(4,495)	(4,495)	(4,495)	(4,495)	(1,796)	0
4367	Arthur Academy Charter School	6/30/2014	Contribution	5.4	4.4	(5,508)	(4,488)	(1,020)	(1,020)	(1,020)	(1,020)	(1,020)	(408)	0
4367	Arthur Academy Charter School	6/30/2013	Contribution	5.6	3.6	71,258	45,808	12,725	12,725	12,725	12,725	7,633	0	0
4369	Trillium Charter School	6/30/2014	Proportion	5.4	4.4	15,751	12,834	2,917	2,917	2,917	2,917	2,917	1,166	0
4369	Trillium Charter School	6/30/2014	Contribution	5.4	4.4	104,723	85,330	19,393	19,393	19,393	19,393	19,393	7,758	0
4369	Trillium Charter School	6/30/2013	Contribution	5.6	3.6	28,338	18,218	5,060	5,060	5,060	5,060	3,038	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Proportion	5.4	4.4	22,345	18,207	4,138	4,138	4,138	4,138	4,138	1,655	0
4370	Howard Street Charter School, Inc.	6/30/2014	Contribution	5.4	4.4	(5,897)	(4,805)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(437)	0
4370	Howard Street Charter School, Inc.	6/30/2013	Contribution	5.6	3.6	9,782	6,288	1,747	1,747	1,747	1,747	1,047	0	0
4371	The Lighthouse School	6/30/2014	Proportion	5.4	4.4	(58)	(47)	(11)	(11)	(11)	(11)	(11)	(3)	0
4371	The Lighthouse School	6/30/2014	Contribution	5.4	4.4	(3,121)	(2,543)	(578)	(578)	(578)	(578)	(578)	(231)	0
4371	The Lighthouse School	6/30/2013	Contribution	5.6	3.6	(26,814)	(17,238)	(4,788)	(4,788)	(4,788)	(4,788)	(2,874)	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Proportion	5.4	4.4	17,000	13,852	3,148	3,148	3,148	3,148	3,148	1,260	0
4373	Sheridan Japanese School Foundation	6/30/2014	Contribution	5.4	4.4	(13,694)	(11,158)	(2,536)	(2,536)	(2,536)	(2,536)	(2,536)	(1,014)	0
4373	Sheridan Japanese School Foundation	6/30/2013	Contribution	5.6	3.6	12,904	8,296	2,304	2,304	2,304	2,304	1,384	0	0
4374	Ione School District	6/30/2014	Proportion	5.4	4.4	30,911	25,187	5,724	5,724	5,724	5,724	5,724	2,291	0
4374	Ione School District	6/30/2014	Contribution	5.4	4.4	(51,687)	(42,115)	(9,572)	(9,572)	(9,572)	(9,572)	(9,572)	(3,827)	0
4374	Ione School District	6/30/2013	Contribution	5.6	3.6	31,558	20,288	5,635	5,635	5,635	5,635	3,383	0	0
4375	Eddyville Charter School	6/30/2014	Proportion	5.4	4.4	40,172	32,733	7,439	7,439	7,439	7,439	7,439	2,977	0
4375	Eddyville Charter School	6/30/2014	Contribution	5.4	4.4	(21,423)	(17,456)	(3,967)	(3,967)	(3,967)	(3,967)	(3,967)	(1,588)	0
4375	Eddyville Charter School	6/30/2013	Contribution	5.6	3.6	2,183	1,403	390	390	390	390	233	0	0
4376	Four Rivers Community School	6/30/2014	Proportion	5.4	4.4	(47,104)	(38,381)	(8,723)	(8,723)	(8,723)	(8,723)	(8,723)	(3,489)	0
4376	Four Rivers Community School	6/30/2014	Contribution	5.4	4.4	(1,823)	(1,485)	(338)	(338)	(338)	(338)	(338)	(133)	0
4376	Four Rivers Community School	6/30/2013	Contribution	5.6	3.6	(18,424)	(11,844)	(3,290)	(3,290)	(3,290)	(3,290)	(1,974)	0	0
4378	Mosier Community School	6/30/2014	Proportion	5.4	4.4	(5,877)	(4,789)	(1,088)	(1,088)	(1,088)	(1,088)	(1,088)	(437)	0
4378	Mosier Community School	6/30/2014	Contribution	5.4	4.4	(27,007)	(22,006)	(5,001)	(5,001)	(5,001)	(5,001)	(5,001)	(2,002)	0
4378	Mosier Community School	6/30/2013	Contribution	5.6	3.6	(13,593)	(8,739)	(2,427)	(2,427)	(2,427)	(2,427)	(1,458)	0	0
4379	Siletz Valley School	6/30/2014	Proportion	5.4	4.4	(52,434)	(42,724)	(9,710)	(9,710)	(9,710)	(9,710)	(9,710)	(3,884)	0
4379	Siletz Valley School	6/30/2014	Contribution	5.4	4.4	21,351	17,397	3,954	3,954	3,954	3,954	3,954	1,581	0
4379	Siletz Valley School	6/30/2013	Contribution	5.6	3.6	(24,806)	(15,946)	(4,430)	(4,430)	(4,430)	(4,430)	(2,656)	0	0
4380	The Emerson School	6/30/2014	Proportion	5.4	4.4	18,755	15,282	3,473	3,473	3,473	3,473	3,473	1,390	0
4380	The Emerson School	6/30/2014	Contribution	5.4	4.4	(10,093)	(8,224)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(748)	0
4380	The Emerson School	6/30/2013	Contribution	5.6	3.6	12,445	8,001	2,222	2,222	2,222	2,222	1,335	0	0
4381	North Wasco County School District 21	6/30/2014	Proportion	5.4	4.4	(340,328)	(277,304)	(63,024)	(63,024)	(63,024)	(63,024)	(63,024)	(25,208)	0
4381	North Wasco County School District 21	6/30/2014	Contribution	5.4	4.4	55,769	45,441	10,328	10,328	10,328	10,328	10,328	4,129	0
4381	North Wasco County School District 21	6/30/2013	Contribution	5.6	3.6	132,712	85,314	23,699	23,699	23,699	23,699	14,217	0	0
4382	Self Enhancement Inc	6/30/2014	Proportion	5.4	4.4	13,205	10,760	2,445	2,445	2,445	2,445	2,445	980	0
4382	Self Enhancement Inc	6/30/2014	Contribution	5.4	4.4	11,081	9,029	2,052	2,052	2,052	2,052	2,052	821	0
4382	Self Enhancement Inc	6/30/2013	Contribution	5.6	3.6	11,217	7,211	2,003	2,003	2,003	2,003	1,202	0	0
4383	City View Charter School	6/30/2014	Proportion	5.4	4.4	(6,834)	(5,568)	(1,266)	(1,266)	(1,266)	(1,266)	(1,266)	(504)	0
4383	City View Charter School	6/30/2014	Contribution	5.4	4.4	707	576	131	131	131	131	131	52	0
4383	City View Charter School	6/30/2013	Contribution	5.6	3.6	1,836	1,180	328	328	328	328	196	0	0
4386	Nixyaawii Community School	6/30/2014	Proportion	5.4	4.4	38,012	30,973	7,039	7,039	7,039	7,039	7,039	2,817	0
4386	Nixyaawii Community School	6/30/2014	Contribution	5.4	4.4	(21,129)	(17,216)	(3,913)	(3,913)	(3,913)	(3,913)	(3,913)	(1,564)	0
4386	Nixyaawii Community School	6/30/2013	Contribution	5.6	3.6	2,956	1,900	528	528	528	528	316	0	0
4388	West Lane Tech	6/30/2014	Proportion	5.4	4.4	6,710	5,467	1,243	1,243	1,243	1,243	1,243	495	0
4388	West Lane Tech	6/30/2014	Contribution	5.4	4.4	42,927	34,978	7,949	7,949	7,949	7,949	7,949	3,182	0
4388	West Lane Tech	6/30/2013	Contribution	5.6	3.6	96,839	62,253	17,293	17,293	17,293	17,293	10,374	0	0
4390	Oregon Connections Academy	6/30/2014	Proportion	5.4	4.4	184,710	150,504	34,206	34,206	34,206	34,206	34,206	13,680	0
4390	Oregon Connections Academy	6/30/2014	Contribution	5.4	4.4	44,627	36,363	8,264	8,264	8,264	8,264	8,264	3,307	0
4390	Oregon Connections Academy	6/30/2013	Contribution	5.6	3.6	166,175	106,827	29,674	29,674	29,674	29,674	17,805	0	0
4392	Eagleridge High School	6/30/2014	Proportion	5.4	4.4	(41,135)	(33,517)	(7,618)	(7,618)	(7,618)	(7,618)	(7,618)	(3,045)	0
4392	Eagleridge High School	6/30/2014	Contribution	5.4	4.4	(36,916)	(30,080)	(6,836)	(6,836)	(6,836)	(6,836)	(6,836)	(2,736)	0
4392	Eagleridge High School	6/30/2013	Contribution	5.6	3.6	(17,936)	(11,530)	(3,203)	(3,203)	(3,203)	(3,203)	(1,921)	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Proportion	5.4	4.4	(34,336)	(27,977)	(6,359)	(6,359)	(6,359)	(6,359)	(6,359)	(2,541)	0
4393	Cascade Heights Public Charter School	6/30/2014	Contribution	5.4	4.4	(19,444)	(15,843)	(3,601)	(3,601)	(3,601)	(3,601)	(3,601)	(1,439)	0
4393	Cascade Heights Public Charter School	6/30/2013	Contribution	5.6	3.6	(13,257)	(8,523)	(2,367)	(2,367)	(2,367)	(2,367)	(1,422)	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Proportion	5.4	4.4	(32,422)	(26,418)	(6,004)	(6,004)	(6,004)	(6,004)	(6,004)	(2,402)	0
4395	Siletz Valley Early College Academy	6/30/2014	Contribution	5.4	4.4	(1,390)	(1,133)	(257)	(257)	(257)	(257)	(257)	(105)	0
4395	Siletz Valley Early College Academy	6/30/2013	Contribution	5.6	3.6	(19,221)	(12,357)	(3,432)	(3,432)	(3,432)	(3,432)	(2,061)	0	0
4396	Sweet Home Charter School	6/30/2014	Proportion	5.4	4.4	(32,173)	(26,215)	(5,958)	(5,958)	(5,958)	(5,958)	(5,958)	(2,383)	0
4396	Sweet Home Charter School	6/30/2014	Contribution	5.4	4.4	7,501	6,112	1,389	1,389	1,389	1,389	1,389	556	0
4396	Sweet Home Charter School	6/30/2013	Contribution	5.6	3.6	4,310	2,770	770	770	770	770	460	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4397	Springwater Environmental Sciences School	6/30/2014	Proportion	5.4	4.4	6,148	5,009	1,139	1,139	1,139	1,139	1,139	453	0
4397	Springwater Environmental Sciences School	6/30/2014	Contribution	5.4	4.4	14,049	11,447	2,602	2,602	2,602	2,602	2,602	1,039	0
4397	Springwater Environmental Sciences School	6/30/2013	Contribution	5.6	3.6	26,159	16,817	4,671	4,671	4,671	4,671	2,804	0	0
4398	LEP High	6/30/2014	Proportion	5.4	4.4	32,923	26,826	6,097	6,097	6,097	6,097	6,097	2,438	0
4398	LEP High	6/30/2014	Contribution	5.4	4.4	(62,064)	(50,571)	(11,493)	(11,493)	(11,493)	(11,493)	(11,493)	(4,599)	0
4398	LEP High	6/30/2013	Contribution	5.6	3.6	46,076	29,620	8,228	8,228	8,228	8,228	4,936	0	0
4400	Phoenix School	6/30/2014	Proportion	5.4	4.4	6,538	5,327	1,211	1,211	1,211	1,211	1,211	483	0
4400	Phoenix School	6/30/2014	Contribution	5.4	4.4	75,672	61,659	14,013	14,013	14,013	14,013	14,013	5,607	0
4400	Phoenix School	6/30/2013	Contribution	5.6	3.6	79,749	51,267	14,241	14,241	14,241	14,241	8,544	0	0
4401	Ballston Community School	6/30/2014	Proportion	5.4	4.4	21,549	17,558	3,991	3,991	3,991	3,991	3,991	1,594	0
4401	Ballston Community School	6/30/2014	Contribution	5.4	4.4	(8,035)	(6,547)	(1,488)	(1,488)	(1,488)	(1,488)	(1,488)	(595)	0
4401	Ballston Community School	6/30/2013	Contribution	5.6	3.6	6,500	4,178	1,161	1,161	1,161	1,161	695	0	0
4402	Sage Community School	6/30/2014	Proportion	5.4	4.4	91,629	74,661	16,968	16,968	16,968	16,968	16,968	6,789	0
4402	Sage Community School	6/30/2014	Contribution	5.4	4.4	(5,630)	(4,587)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(415)	0
4402	Sage Community School	6/30/2013	Contribution	5.6	3.6	44,487	28,599	7,944	7,944	7,944	7,944	4,767	0	0
4403	Portland Village School	6/30/2014	Proportion	5.4	4.4	77,299	62,984	14,315	14,315	14,315	14,315	14,315	5,724	0
4403	Portland Village School	6/30/2014	Contribution	5.4	4.4	(38,530)	(31,395)	(7,135)	(7,135)	(7,135)	(7,135)	(7,135)	(2,855)	0
4403	Portland Village School	6/30/2013	Contribution	5.6	3.6	42,319	27,205	7,557	7,557	7,557	7,557	4,534	0	0
4404	Alliance Charter Academy	6/30/2014	Proportion	5.4	4.4	60,208	49,058	11,150	11,150	11,150	11,150	11,150	4,458	0
4404	Alliance Charter Academy	6/30/2014	Contribution	5.4	4.4	16,511	13,453	3,058	3,058	3,058	3,058	3,058	1,221	0
4404	Alliance Charter Academy	6/30/2013	Contribution	5.6	3.6	25,301	16,265	4,518	4,518	4,518	4,518	2,711	0	0
4405	Forest Grove Community School	6/30/2014	Proportion	5.4	4.4	(9,891)	(8,059)	(1,832)	(1,832)	(1,832)	(1,832)	(1,832)	(731)	0
4405	Forest Grove Community School	6/30/2014	Contribution	5.4	4.4	26,305	21,434	4,871	4,871	4,871	4,871	4,871	1,950	0
4405	Forest Grove Community School	6/30/2013	Contribution	5.6	3.6	14,587	9,377	2,605	2,605	2,605	2,605	1,562	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Proportion	5.4	4.4	1,668	1,359	309	309	309	309	309	123	0
4407	Madrone Trail Public Charter School	6/30/2014	Contribution	5.4	4.4	49,176	40,069	9,107	9,107	9,107	9,107	9,107	3,641	0
4407	Madrone Trail Public Charter School	6/30/2013	Contribution	5.6	3.6	(1,080)	(694)	(193)	(193)	(193)	(193)	(115)	0	0
4408	Muddy Creek Charter School	6/30/2014	Proportion	5.4	4.4	8,890	7,244	1,646	1,646	1,646	1,646	1,646	660	0
4408	Muddy Creek Charter School	6/30/2014	Contribution	5.4	4.4	21,526	17,540	3,986	3,986	3,986	3,986	3,986	1,596	0
4408	Muddy Creek Charter School	6/30/2013	Contribution	5.6	3.6	14,111	9,071	2,520	2,520	2,520	2,520	1,511	0	0
4409	Southwest Charter School	6/30/2014	Proportion	5.4	4.4	56,316	45,887	10,429	10,429	10,429	10,429	10,429	4,171	0
4409	Southwest Charter School	6/30/2014	Contribution	5.4	4.4	(17,426)	(14,199)	(3,227)	(3,227)	(3,227)	(3,227)	(3,227)	(1,291)	0
4409	Southwest Charter School	6/30/2013	Contribution	5.6	3.6	28,453	18,291	5,081	5,081	5,081	5,081	3,048	0	0
4410	Ace Academy	6/30/2014	Proportion	5.4	4.4	(42,311)	(34,476)	(7,835)	(7,835)	(7,835)	(7,835)	(7,835)	(3,136)	0
4410	Ace Academy	6/30/2014	Contribution	5.4	4.4	10,223	8,330	1,893	1,893	1,893	1,893	1,893	758	0
4410	Ace Academy	6/30/2013	Contribution	5.6	3.6	(4,222)	(2,714)	(754)	(754)	(754)	(754)	(452)	0	0
4411	Sherwood Charter School	6/30/2014	Proportion	5.4	4.4	40,368	32,892	7,476	7,476	7,476	7,476	7,476	2,988	0
4411	Sherwood Charter School	6/30/2014	Contribution	5.4	4.4	30,629	24,957	5,672	5,672	5,672	5,672	5,672	2,269	0
4411	Sherwood Charter School	6/30/2013	Contribution	5.6	3.6	56,637	36,409	10,114	10,114	10,114	10,114	6,067	0	0
4412	Estacada Web Academy	6/30/2014	Proportion	5.4	4.4	(20,661)	(16,835)	(3,826)	(3,826)	(3,826)	(3,826)	(3,826)	(1,531)	0
4412	Estacada Web Academy	6/30/2014	Contribution	5.4	4.4	27,644	22,525	5,119	5,119	5,119	5,119	5,119	2,049	0
4412	Estacada Web Academy	6/30/2013	Contribution	5.6	3.6	5,680	3,652	1,014	1,014	1,014	1,014	610	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Proportion	5.4	4.4	135,259	110,211	25,048	25,048	25,048	25,048	25,048	10,019	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Contribution	5.4	4.4	25,499	20,777	4,722	4,722	4,722	4,722	4,722	1,889	0
4418	Lewis And Clark Montessori Charter School	6/30/2013	Contribution	5.6	3.6	14,552	9,354	2,599	2,599	2,599	2,599	1,557	0	0
4419	Silvies River Web Academy	6/30/2014	Proportion	5.4	4.4	(974)	(794)	(180)	(180)	(180)	(180)	(180)	(74)	0
4419	Silvies River Web Academy	6/30/2014	Contribution	5.4	4.4	8,762	7,139	1,623	1,623	1,623	1,623	1,623	647	0
4419	Silvies River Web Academy	6/30/2013	Contribution	5.6	3.6	2,148	1,380	384	384	384	384	228	0	0
4420	Oregon Virtual Academy	6/30/2014	Proportion	5.4	4.4	132,926	108,310	24,616	24,616	24,616	24,616	24,616	9,846	0
4420	Oregon Virtual Academy	6/30/2014	Contribution	5.4	4.4	95,927	78,163	17,764	17,764	17,764	17,764	17,764	7,107	0
4420	Oregon Virtual Academy	6/30/2013	Contribution	5.6	3.6	131,155	84,313	23,421	23,421	23,421	23,421	14,050	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Contribution	5.4	4.4	3,831	3,122	709	709	709	709	709	286	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2013	Contribution	5.6	3.6	572	368	102	102	102	102	62	0	0
4422	Redmond Proficiency Academy	6/30/2014	Proportion	5.4	4.4	92,717	75,547	17,170	17,170	17,170	17,170	17,170	6,867	0
4422	Redmond Proficiency Academy	6/30/2014	Contribution	5.4	4.4	21,233	17,301	3,932	3,932	3,932	3,932	3,932	1,573	0
4422	Redmond Proficiency Academy	6/30/2013	Contribution	5.6	3.6	87,770	56,424	15,673	15,673	15,673	15,673	9,405	0	0
4423	Molalla River Academy	6/30/2014	Proportion	5.4	4.4	39,535	32,214	7,321	7,321	7,321	7,321	7,321	2,930	0
4423	Molalla River Academy	6/30/2014	Contribution	5.4	4.4	2,644	2,154	490	490	490	490	490	194	0
4423	Molalla River Academy	6/30/2013	Contribution	5.6	3.6	25,485	16,383	4,551	4,551	4,551	4,551	2,730	0	0
4424	The Ivy School	6/30/2014	Proportion	5.4	4.4	6,243	5,087	1,156	1,156	1,156	1,156	1,156	463	0
4424	The Ivy School	6/30/2014	Contribution	5.4	4.4	(26,882)	(21,904)	(4,978)	(4,978)	(4,978)	(4,978)	(4,978)	(1,992)	0
4424	The Ivy School	6/30/2013	Contribution	5.6	3.6	2,477	1,593	442	442	442	442	267	0	0
4429	Clackamas Web Academy	6/30/2014	Proportion	5.4	4.4	(1,209)	(985)	(224)	(224)	(224)	(224)	(224)	(89)	0
4429	Clackamas Web Academy	6/30/2014	Contribution	5.4	4.4	(1,252)	(1,020)	(232)	(232)	(232)	(232)	(232)	(92)	0
4429	Clackamas Web Academy	6/30/2013	Contribution	5.6	3.6	(618)	(398)	(110)	(110)	(110)	(110)	(68)	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Proportion	5.4	4.4	3,280	2,673	607	607	607	607	607	245	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)

June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4430	Clackamas Charter Alliance 2	6/30/2014	Contribution	5.4	4.4	(2,839)	(2,313)	(526)	(526)	(526)	(526)	(526)	(209)	0
4430	Clackamas Charter Alliance 2	6/30/2013	Contribution	5.6	3.6	2,459	1,581	439	439	439	439	264	0	0
4431	Corbett Charter School	6/30/2014	Proportion	5.4	4.4	7,925	6,457	1,468	1,468	1,468	1,468	1,468	585	0
4431	Corbett Charter School	6/30/2014	Contribution	5.4	4.4	(169,972)	(138,496)	(31,476)	(31,476)	(31,476)	(31,476)	(31,476)	(12,592)	0
4431	Corbett Charter School	6/30/2013	Contribution	5.6	3.6	28,795	18,511	5,142	5,142	5,142	5,142	3,085	0	0
4432	Renaissance Public Academy	6/30/2014	Proportion	5.4	4.4	29,425	23,976	5,449	5,449	5,449	5,449	5,449	2,180	0
4432	Renaissance Public Academy	6/30/2014	Contribution	5.4	4.4	(35,176)	(28,662)	(6,514)	(6,514)	(6,514)	(6,514)	(6,514)	(2,606)	0
4432	Renaissance Public Academy	6/30/2013	Contribution	5.6	3.6	9,732	6,256	1,738	1,738	1,738	1,738	1,042	0	0
4433	Powell Butte Community Charter School	6/30/2014	Proportion	5.4	4.4	24,215	19,731	4,484	4,484	4,484	4,484	4,484	1,795	0
4433	Powell Butte Community Charter School	6/30/2014	Contribution	5.4	4.4	(18,780)	(15,302)	(3,478)	(3,478)	(3,478)	(3,478)	(3,478)	(1,390)	0
4433	Powell Butte Community Charter School	6/30/2013	Contribution	5.6	3.6	25,438	16,354	4,542	4,542	4,542	4,542	2,728	0	0
4434	Logos Public Charter School	6/30/2014	Proportion	5.4	4.4	175,199	142,755	32,444	32,444	32,444	32,444	32,444	12,979	0
4434	Logos Public Charter School	6/30/2014	Contribution	5.4	4.4	54,864	44,704	10,160	10,160	10,160	10,160	10,160	4,064	0
4434	Logos Public Charter School	6/30/2013	Contribution	5.6	3.6	122,612	78,822	21,895	21,895	21,895	21,895	13,137	0	0
4435	Sunny Wolf Charter School	6/30/2014	Proportion	5.4	4.4	53,638	43,705	9,933	9,933	9,933	9,933	9,933	3,973	0
4435	Sunny Wolf Charter School	6/30/2014	Contribution	5.4	4.4	(6,367)	(5,188)	(1,179)	(1,179)	(1,179)	(1,179)	(1,179)	(472)	0
4435	Sunny Wolf Charter School	6/30/2013	Contribution	5.6	3.6	24,629	15,833	4,398	4,398	4,398	4,398	2,639	0	0
4436	Academy Of Arts & Academics	6/30/2014	Proportion	5.4	4.4	23,799	19,392	4,407	4,407	4,407	4,407	4,407	1,764	0
4436	Academy Of Arts & Academics	6/30/2014	Contribution	5.4	4.4	918	748	170	170	170	170	170	68	0
4436	Academy Of Arts & Academics	6/30/2013	Contribution	5.6	3.6	18,741	12,047	3,347	3,347	3,347	3,347	2,006	0	0
4437	Center for Advance Learning	6/30/2014	Proportion	5.4	4.4	(6,520)	(5,313)	(1,207)	(1,207)	(1,207)	(1,207)	(1,207)	(485)	0
4437	Center for Advance Learning	6/30/2014	Contribution	5.4	4.4	4,371	3,562	809	809	809	809	809	326	0
4437	Center for Advance Learning	6/30/2013	Contribution	5.6	3.6	3,789	2,435	677	677	677	677	404	0	0
4439	Homesource Family Charter	6/30/2014	Proportion	5.4	4.4	(187,014)	(152,382)	(34,632)	(34,632)	(34,632)	(34,632)	(34,632)	(13,854)	0
4439	Homesource Family Charter	6/30/2014	Contribution	5.4	4.4	(4,306)	(3,509)	(797)	(797)	(797)	(797)	(797)	(321)	0
4439	Homesource Family Charter	6/30/2013	Contribution	5.6	3.6	(85,477)	(54,949)	(15,264)	(15,264)	(15,264)	(15,264)	(9,157)	0	0
4440	Sheridan Allprep Academy	6/30/2014	Proportion	5.4	4.4	26,968	21,974	4,994	4,994	4,994	4,994	4,994	1,998	0
4440	Sheridan Allprep Academy	6/30/2014	Contribution	5.4	4.4	(4,027)	(3,281)	(746)	(746)	(746)	(746)	(746)	(297)	0
4440	Sheridan Allprep Academy	6/30/2013	Contribution	5.6	3.6	19,309	12,413	3,448	3,448	3,448	3,448	2,069	0	0
4441	Baker Web Academy	6/30/2014	Proportion	5.4	4.4	93,952	76,553	17,399	17,399	17,399	17,399	17,399	6,957	0
4441	Baker Web Academy	6/30/2014	Contribution	5.4	4.4	78,971	64,347	14,624	14,624	14,624	14,624	14,624	5,851	0
4441	Baker Web Academy	6/30/2013	Contribution	5.6	3.6	78,009	50,149	13,930	13,930	13,930	13,930	8,359	0	0
4443	Knova Learning Oreogn	6/30/2014	Proportion	5.4	4.4	42,295	34,463	7,832	7,832	7,832	7,832	7,832	3,135	0
4443	Knova Learning Oreogn	6/30/2014	Contribution	5.4	4.4	(26,606)	(21,679)	(4,927)	(4,927)	(4,927)	(4,927)	(4,927)	(1,971)	0
4443	Knova Learning Oreogn	6/30/2013	Contribution	5.6	3.6	22,163	14,247	3,958	3,958	3,958	3,958	2,373	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Proportion	5.4	4.4	(32,669)	(26,619)	(6,050)	(6,050)	(6,050)	(6,050)	(6,050)	(2,419)	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Contribution	5.4	4.4	23,610	19,238	4,372	4,372	4,372	4,372	4,372	1,750	0
4444	Bennett Pearson Academy, Inc.	6/30/2013	Contribution	5.6	3.6	33,688	21,656	6,016	6,016	6,016	6,016	3,608	0	0
4446	Coburg Community Charter School	6/30/2014	Proportion	5.4	4.4	18,693	15,231	3,462	3,462	3,462	3,462	3,462	1,383	0
4446	Coburg Community Charter School	6/30/2014	Contribution	5.4	4.4	8,576	6,988	1,588	1,588	1,588	1,588	1,588	636	0
4446	Coburg Community Charter School	6/30/2013	Contribution	5.6	3.6	16,095	10,347	2,874	2,874	2,874	2,874	1,725	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Proportion	5.4	4.4	(24,124)	(19,657)	(4,467)	(4,467)	(4,467)	(4,467)	(4,467)	(1,789)	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Contribution	5.4	4.4	(922)	(751)	(171)	(171)	(171)	(171)	(171)	(67)	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2013	Contribution	5.6	3.6	21,352	13,726	3,813	3,813	3,813	3,813	2,287	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Proportion	5.4	4.4	111,783	91,082	20,701	20,701	20,701	20,701	20,701	8,278	0
4448	Gresham Barlow Web Academy	6/30/2014	Contribution	5.4	4.4	61,392	50,023	11,369	11,369	11,369	11,369	11,369	4,547	0
4448	Gresham Barlow Web Academy	6/30/2013	Contribution	5.6	3.6	34,874	22,418	6,228	6,228	6,228	6,228	3,734	0	0
4449	Mosier Middle School	6/30/2014	Proportion	5.4	4.4	16,306	13,286	3,020	3,020	3,020	3,020	3,020	1,206	0
4449	Mosier Middle School	6/30/2014	Contribution	5.4	4.4	588	479	109	109	109	109	109	43	0
4449	Mosier Middle School	6/30/2013	Contribution	5.6	3.6	13,812	8,880	2,466	2,466	2,466	2,466	1,482	0	0
4450	Sauvie Island Academy	6/30/2014	Proportion	5.4	4.4	106,619	86,875	19,744	19,744	19,744	19,744	19,744	7,899	0
4450	Sauvie Island Academy	6/30/2014	Contribution	5.4	4.4	(11,422)	(9,307)	(2,115)	(2,115)	(2,115)	(2,115)	(2,115)	(847)	0
4450	Sauvie Island Academy	6/30/2013	Contribution	5.6	3.6	47,681	30,653	8,514	8,514	8,514	8,514	5,111	0	0
4451	River's Edge Academy Charter School	6/30/2014	Proportion	5.4	4.4	33,430	27,239	6,191	6,191	6,191	6,191	6,191	2,475	0
4451	River's Edge Academy Charter School	6/30/2014	Contribution	5.4	4.4	(1,645)	(1,340)	(305)	(305)	(305)	(305)	(305)	(120)	0
4451	River's Edge Academy Charter School	6/30/2013	Contribution	5.6	3.6	33,917	21,803	6,057	6,057	6,057	6,057	3,632	0	0
4452	South Columbia Family School	6/30/2014	Proportion	5.4	4.4	(4,096)	(3,337)	(759)	(759)	(759)	(759)	(759)	(301)	0
4452	South Columbia Family School	6/30/2014	Contribution	5.4	4.4	946	771	175	175	175	175	175	71	0
4452	South Columbia Family School	6/30/2013	Contribution	5.6	3.6	(533)	(343)	(95)	(95)	(95)	(95)	(58)	0	0
4453	Woodland Educational Initiative	6/30/2014	Proportion	5.4	4.4	52,305	42,619	9,686	9,686	9,686	9,686	9,686	3,875	0
4453	Woodland Educational Initiative	6/30/2014	Contribution	5.4	4.4	25,980	21,169	4,811	4,811	4,811	4,811	4,811	1,925	0
4453	Woodland Educational Initiative	6/30/2013	Contribution	5.6	3.6	34,663	22,283	6,190	6,190	6,190	6,190	3,713	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Proportion	5.4	4.4	149,859	122,107	27,752	27,752	27,752	27,752	27,752	11,099	0
4454	Le Monde Immersion Charter School	6/30/2014	Contribution	5.4	4.4	700	570	130	130	130	130	130	50	0
4454	Le Monde Immersion Charter School	6/30/2013	Contribution	5.6	3.6	67,184	43,190	11,997	11,997	11,997	11,997	7,199	0	0
4455	Hope Chinese Charter School	6/30/2014	Proportion	5.4	4.4	96,986	79,026	17,960	17,960	17,960	17,960	17,960	7,186	0
4455	Hope Chinese Charter School	6/30/2014	Contribution	5.4	4.4	28,157	22,943	5,214	5,214	5,214	5,214	5,214	2,087	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2015 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4455	Hope Chinese Charter School	6/30/2013	Contribution	5.6	3.6	48,221	30,999	8,611	8,611	8,611	8,611	5,166	0	0
4456	Insight School of Oregon Charter	6/30/2014	Proportion	5.4	4.4	213,739	174,158	39,581	39,581	39,581	39,581	39,581	15,834	0
4456	Insight School of Oregon Charter	6/30/2014	Contribution	5.4	4.4	39,205	31,945	7,260	7,260	7,260	7,260	7,260	2,905	0
4456	Insight School of Oregon Charter	6/30/2013	Contribution	5.6	3.6	154,972	99,624	27,674	27,674	27,674	27,674	16,602	0	0
4457	Oregon Virtual Education East	6/30/2014	Proportion	5.4	4.4	12,703	10,351	2,352	2,352	2,352	2,352	2,352	943	0
4457	Oregon Virtual Education East	6/30/2014	Contribution	5.4	4.4	(239)	(195)	(44)	(44)	(44)	(44)	(44)	(19)	0
4457	Oregon Virtual Education East	6/30/2013	Contribution	5.6	3.6	5,412	3,480	966	966	966	966	582	0	0
4458	Oregon Virtual Education West	6/30/2014	Proportion	5.4	4.4	(2,833)	(2,308)	(525)	(525)	(525)	(525)	(525)	(208)	0
4458	Oregon Virtual Education West	6/30/2014	Contribution	5.4	4.4	(1,998)	(1,628)	(370)	(370)	(370)	(370)	(370)	(148)	0
4458	Oregon Virtual Education West	6/30/2013	Contribution	5.6	3.6	(2,841)	(1,827)	(507)	(507)	(507)	(507)	(306)	0	0
4459	Crater Lake Charter Academy	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	4.4	47,695	38,863	8,832	8,832	8,832	8,832	8,832	3,535	0
4460	Kairos Pdx	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2014	Contribution	5.4	4.4	6,924	5,642	1,282	1,282	1,282	1,282	1,282	514	0
4461	Mountain View Academy	6/30/2014	Proportion	5.4	4.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2014	Contribution	5.4	4.4	23,419	19,082	4,337	4,337	4,337	4,337	4,337	1,734	0