

Oregon Public Employees Retirement System

Cost-Sharing Multiple-Employer
Defined Benefit Pension Plan
Schedules of Employer Allocations and
Pension Amounts by Employer

As of and for the Year Ended June 30, 2015



Certified
Public
Accountants

**Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedules of Employer Allocations and Pension Amounts by Employer
As of and for the Year Ended June 30, 2015**

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Independent Auditor's Report

To the Honorable Kate Brown
Governor of Oregon

To the Public Employees Retirement Board of the
Oregon Public Employees Retirement System
Tigard, Oregon

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2015, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating employers for the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2015, and our report thereon dated December 1, 2015, expressed unmodified opinions on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Audit Committee, the Public Employees Retirement Board, the System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Sacramento, California

February 26, 2016

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 1000 | State Agencies | \$ 3,497,778,764 | 25.46977306% |
| 2000 | Lake County | 6,208,561 | 0.04520887% |
| 2001 | Clackamas County | 261,952,370 | 1.90745838% |
| 2002 | Curry County | 13,046,246 | 0.09499884% |
| 2003 | Douglas County | 93,772,610 | 0.68282395% |
| 2004 | Harney County | 6,642,790 | 0.04837080% |
| 2005 | Jackson County | 85,961,614 | 0.62594662% |
| 2006 | Jefferson County | 9,035,489 | 0.06579371% |
| 2007 | Klamath County | 3,089,694 | 0.02249822% |
| 2008 | Lane County | 152,180,191 | 1.10813039% |
| 2009 | Marion County | 110,864,996 | 0.80728556% |
| 2011 | Washington County | 247,701,477 | 1.80368766% |
| 2012 | Grant County | 949,513 | 0.00691407% |
| 2013 | Umatilla County | 18,187,558 | 0.13243633% |
| 2014 | Linn County | 74,435,065 | 0.54201376% |
| 2015 | Yamhill County | 28,009,241 | 0.20395487% |
| 2016 | Sherman County | 4,443,136 | 0.03235358% |
| 2017 | Columbia County | 11,602,353 | 0.08448485% |
| 2018 | Coos County | 28,999,404 | 0.21116494% |
| 2020 | Wasco County | 10,647,019 | 0.07752839% |
| 2021 | Baker County | 9,041,969 | 0.06584090% |
| 2022 | Gilliam County | 3,879,082 | 0.02824631% |
| 2023 | Morrow County Rural School District Board | 1,579 | 0.00001150% |
| 2027 | Deschutes County | 88,461,643 | 0.64415108% |
| 2028 | Union County | - | 0.00000000% |
| 2035 | Hood River County | 6,307,354 | 0.04592826% |
| 2036 | Clatsop County | 17,344,164 | 0.12629499% |
| 2037 | Polk County | 29,000,776 | 0.21117493% |
| 2038 | Multnomah County | 493,038,625 | 3.59015899% |
| 2039 | Malheur County | 9,676,082 | 0.07045832% |
| 2040 | Benton County | 32,210,762 | 0.23454908% |
| 2042 | Josephine County | 27,408,454 | 0.19958012% |
| 2043 | Lincoln County | 7,008,182 | 0.05103147% |
| 2044 | Crook County | 1,928,111 | 0.01403992% |
| 2050 | Wallowa County | 178,902 | 0.00130271% |
| 2052 | Tillamook County | 17,337 | 0.00012624% |
| 2099 | State Judiciary | 22,330,578 | 0.16260455% |
| 2100 | City of Roseburg | 22,840,579 | 0.16631823% |
| 2101 | City of Salem | 138,242,946 | 1.00664356% |
| 2102 | City of Medford | 56,522,974 | 0.41158330% |
| 2103 | City of Albany | 52,957,046 | 0.38561728% |
| 2104 | City of Ashland | 35,663,891 | 0.25969373% |
| 2105 | City of Astoria | 12,062,535 | 0.08783575% |
| 2106 | City of Beaverton | 71,803,641 | 0.52285252% |
| 2107 | City of Bend | 51,759,487 | 0.37689702% |
| 2109 | City of Canby | 10,274,905 | 0.07481877% |
| 2110 | City of Coquille | 3,166,192 | 0.02305526% |
| 2111 | City of Eugene | 180,397,108 | 1.31359749% |
| 2112 | City Of Forest Grove | 13,757 | 0.00010017% |
| 2113 | City of Grants Pass | 28,562,617 | 0.20798439% |
| 2114 | City of Gresham | 71,112,040 | 0.51781649% |
| 2115 | City of Hillsboro | 85,588,460 | 0.62322943% |
| 2117 | City of McMinnville | 35,436,734 | 0.25803964% |
| 2118 | City of Ontario | 11,956,926 | 0.08706674% |
| 2119 | City of Oregon City | 19,287,916 | 0.14044880% |
| 2120 | City of Lake Oswego | 55,111,330 | 0.40130413% |
| 2121 | City of Portland | 519,184,055 | 3.78054215% |
| 2122 | City of Redmond | 14,965,152 | 0.10897174% |
| 2123 | City of St Helens | 8,842,595 | 0.06438912% |
| 2125 | City of Vernonia | 800,311 | 0.00582762% |
| 2126 | City of West Linn | 14,634,065 | 0.10656086% |
| 2127 | City of Cottage Grove | 7,992,186 | 0.05819669% |
| 2128 | City of Tillamook | 3,557,280 | 0.02590304% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|-------------------------------|---|--|
| 2129 | City of Sweet Home | - | 0.00000000% |
| 2131 | City of Drain | 1,028,329 | 0.00748798% |
| 2132 | Eugene Water & Electric Board | 108,835,121 | 0.79250462% |
| 2138 | City of Hood River | 7,339,286 | 0.05344247% |
| 2139 | City of Reedsport | 1,108,238 | 0.00806986% |
| 2140 | City of Lebanon | 9,363,904 | 0.06818513% |
| 2142 | City of Sherwood | 12,394,434 | 0.09025254% |
| 2143 | City of Oakland | 316,050 | 0.00230138% |
| 2145 | City of Vale | 740,235 | 0.00539017% |
| 2146 | City of Prineville | 7,030,092 | 0.05119102% |
| 2147 | City of Wheeler | 254,978 | 0.00185667% |
| 2148 | City of Klamath Falls | 12,449,193 | 0.09065128% |
| 2149 | City of Canyonville | 573,635 | 0.00417704% |
| 2150 | City of Bandon | 4,274,364 | 0.03112463% |
| 2152 | City of Coos Bay | 15,050,909 | 0.10959619% |
| 2154 | City of Pendleton | 13,704,232 | 0.09979010% |
| 2155 | City of Corvallis | 44,779,860 | 0.32607347% |
| 2157 | City of Monmouth | 5,676,160 | 0.04133209% |
| 2158 | City of Milton-Freewater | 8,071,422 | 0.05877367% |
| 2159 | City of Baker City | 7,490,783 | 0.05454563% |
| 2160 | City of Hermiston | 11,513,237 | 0.08383593% |
| 2161 | City of Pilot Rock | 708,989 | 0.00516264% |
| 2162 | City of Clatskanie | 2,351,624 | 0.01712382% |
| 2163 | City of Milwaukie | 12,917,160 | 0.09405887% |
| 2165 | City of Cornelius | 4,077,240 | 0.02968924% |
| 2166 | City of Nyssa | 1,598,813 | 0.01164208% |
| 2167 | City of Athena | 195,922 | 0.00142665% |
| 2168 | City of Oakridge | 2,177,162 | 0.01585344% |
| 2170 | City of Madras | 3,739,296 | 0.02722843% |
| 2172 | City of Sandy | 6,885,899 | 0.05014105% |
| 2174 | City of Mt Angel | 972,793 | 0.00708359% |
| 2175 | City of Umatilla | 2,032,397 | 0.01479930% |
| 2176 | City of Scappoose | 3,512,001 | 0.02557334% |
| 2177 | City of Condon | 407,658 | 0.00296844% |
| 2178 | City of Boardman | 2,527,957 | 0.01840782% |
| 2179 | City of Estacada | 1,536,089 | 0.01118534% |
| 2180 | City of Enterprise | 1,531,700 | 0.01115338% |
| 2181 | City of Central Point | 8,862,904 | 0.06453700% |
| 2182 | City of Cascade Locks | 1,163,322 | 0.00847096% |
| 2183 | City of Myrtle Point | 1,684,929 | 0.01226915% |
| 2184 | City of Port Orford | 838,241 | 0.00610382% |
| 2185 | City of Wood Village | 1,393,147 | 0.01014448% |
| 2186 | City of Chiloquin | 91,688 | 0.00066764% |
| 2187 | City of Philomath | 2,274,542 | 0.01656253% |
| 2188 | City of Talent | 1,712,756 | 0.01247177% |
| 2189 | City of Willamina | - | 0.00000000% |
| 2191 | City of Huntington | 178,844 | 0.00130229% |
| 2192 | City of North Plains | 1,314,505 | 0.00957183% |
| 2193 | City of Heppner | - | 0.00000000% |
| 2194 | City of Cave Junction | 898,896 | 0.00654549% |
| 2195 | City of Metolius | - | 0.00000000% |
| 2196 | City of Hubbard | 1,622,114 | 0.01181175% |
| 2197 | City of Myrtle Creek | 1,687,655 | 0.01228900% |
| 2198 | City of Carlton | 374,563 | 0.00272746% |
| 2199 | City of Junction City | 4,714,798 | 0.03433174% |
| 2200 | City of Wallowa | 193,288 | 0.00140747% |
| 2201 | City of Coburg | 641,772 | 0.00467319% |
| 2202 | City of Dallas | 8,526,050 | 0.06208413% |
| 2203 | City of Rockaway Beach | 1,260,032 | 0.00917517% |
| 2204 | City of Burns | 1,027,269 | 0.00748026% |
| 2205 | City of Elgin | - | 0.00000000% |
| 2206 | City of Weston | 174,123 | 0.00126791% |
| 2207 | City of Mill City | 465,666 | 0.00339084% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|-----------------------|---|--|
| 2208 | City of Fairview | 4,436,832 | 0.03230768% |
| 2209 | City of Monroe | - | 0.00000000% |
| 2210 | City of Helix | 26,533 | 0.00019321% |
| 2211 | City of Jefferson | - | 0.00000000% |
| 2212 | Town of Lakeview | 1,181,477 | 0.00860316% |
| 2213 | City of Stanfield | - | 0.00000000% |
| 2214 | City of Yamhill | 464,234 | 0.00338041% |
| 2215 | City of Powers | - | 0.00000000% |
| 2216 | City of Brookings | 5,303,861 | 0.03862112% |
| 2217 | City of Sutherlin | 2,847,446 | 0.02073425% |
| 2218 | City of Prairie City | 197,014 | 0.00143460% |
| 2219 | City of Sheridan | 1,094,134 | 0.00796715% |
| 2220 | City of Garibaldi | 643,344 | 0.00468464% |
| 2221 | City of Sisters | 1,140,212 | 0.00830268% |
| 2222 | City of Jacksonville | 1,320,979 | 0.00961897% |
| 2223 | City of Cannon Beach | 3,175,851 | 0.02312559% |
| 2224 | City of Falls City | 287,020 | 0.00208999% |
| 2225 | City of Echo | 407,328 | 0.00296604% |
| 2226 | City of Hines | 757,093 | 0.00551292% |
| 2227 | Town Of Bonanza | - | 0.00000000% |
| 2228 | City of Turner | 670,679 | 0.00488368% |
| 2229 | City of John Day | 923,600 | 0.00672538% |
| 2231 | City of Banks | 347,767 | 0.00253233% |
| 2232 | City of Joseph | 285,794 | 0.00208107% |
| 2233 | City of Lafayette | 803,992 | 0.00585443% |
| 2234 | City of Aumsville | 697,700 | 0.00508044% |
| 2235 | City of Amity | 640,483 | 0.00466380% |
| 2236 | City of Creswell | 903,419 | 0.00657843% |
| 2237 | City of Troutdale | 8,017,129 | 0.05837832% |
| 2238 | City of Warrenton | 4,831,447 | 0.03518114% |
| 2240 | City of Wilsonville | 17,309,652 | 0.12604368% |
| 2241 | City of Bay City | 416,338 | 0.00303165% |
| 2242 | City of Gaston | - | 0.00000000% |
| 2243 | City Of Brownsville | 1,043,779 | 0.00760048% |
| 2244 | City of Lakeside | 389,924 | 0.00283931% |
| 2245 | City of Dundee | 889,804 | 0.00647929% |
| 2246 | City of Merrill | 9,806 | 0.00007140% |
| 2247 | City of Malin | 177,886 | 0.00129531% |
| 2248 | City of Fossil | 130,626 | 0.00095118% |
| 2249 | City of Phoenix | 1,167,752 | 0.00850322% |
| 2250 | City of Gold Beach | 957,553 | 0.00697261% |
| 2251 | City of Rogue River | 1,428,407 | 0.01040123% |
| 2252 | City of Dayton | 369,695 | 0.00269201% |
| 2253 | Town of Butte Falls | 73,043 | 0.00053188% |
| 2254 | City of Shady Cove | - | 0.00000000% |
| 2255 | Town of Canyon City | 167,740 | 0.00122143% |
| 2256 | City of Jordan Valley | - | 0.00000000% |
| 2257 | City of Culver | 257,259 | 0.00187328% |
| 2258 | City of Adair Village | 372,117 | 0.00270964% |
| 2259 | Town Of Hammond | - | 0.00000000% |
| 2260 | City of Riddle | 470,761 | 0.00342794% |
| 2261 | City of Waldport | 393,106 | 0.00286248% |
| 2262 | City of Dufur | 186,650 | 0.00135913% |
| 2263 | City of La Grande | 4,173,322 | 0.03038888% |
| 2264 | City of Gervais | 597,537 | 0.00435108% |
| 2265 | City of Westfir | 31,576 | 0.00022993% |
| 2266 | City of Irrigon | 739,200 | 0.00538263% |
| 2267 | City of Independence | 3,940,501 | 0.02869354% |
| 2268 | City of Harrisburg | 1,230,522 | 0.00896029% |
| 2269 | City of Durham | 63,157 | 0.00045989% |
| 2270 | City of Lyons | 186,497 | 0.00135802% |
| 2271 | City of Columbia City | 1,118,591 | 0.00814524% |
| 2272 | City of Aurora | - | 0.00000000% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|--|---|--|
| 2273 | City of Silverton | 5,140,547 | 0.03743192% |
| 2274 | City of Gold Hill | 134,631 | 0.00098034% |
| 2275 | City of Toledo | 2,445,221 | 0.01780536% |
| 2276 | City of Newport | 3,963,123 | 0.02885827% |
| 2277 | City Of Rajneeshpuram | - | 0.00000000% |
| 2278 | City of Springfield | 42,416,559 | 0.30886463% |
| 2279 | City of Keizer | 8,093,704 | 0.05893592% |
| 2280 | City of Winston | 1,654,750 | 0.01204939% |
| 2281 | City of Manzanita | 1,182,136 | 0.00860796% |
| 2282 | City of Eagle Point | 1,526,787 | 0.01111760% |
| 2283 | City of Maupin | 184,834 | 0.00134591% |
| 2284 | City of Halsey | 88,645 | 0.00064549% |
| 2285 | City of Veneta | 1,457,774 | 0.01061507% |
| 2286 | City of Millersburg | 435,044 | 0.00316786% |
| 2287 | City of King City | 632,488 | 0.00460559% |
| 2288 | City of Tualatin | 21,209,083 | 0.15443816% |
| 2289 | City Of St Paul | - | 0.00000000% |
| 2290 | City of Molalla | 2,275,336 | 0.01656831% |
| 2291 | City of Florence | 3,749,687 | 0.02730409% |
| 2292 | City of North Bend | 6,693,116 | 0.04873726% |
| 2293 | City of Lowell | 362,296 | 0.00263813% |
| 2294 | City of Depoe Bay | 1,173,460 | 0.00854478% |
| 2295 | City of Tigard | 11,190,794 | 0.08148800% |
| 2296 | City of Happy Valley | 4,179,669 | 0.03043509% |
| 2297 | City of Rainier | 991,543 | 0.00722012% |
| 2298 | City of Lincoln City | 11,776,802 | 0.08575513% |
| 2299 | City of Dunes City | 74,838 | 0.00054495% |
| 2300 | City of Yachats | 843,415 | 0.00614149% |
| 2301 | City of Moro | 110,124 | 0.00080189% |
| 2302 | City of Mt. Vernon | 181,680 | 0.00132294% |
| 2303 | City of Woodburn | 16,807,176 | 0.12238480% |
| 2304 | City of Gladstone | 4,563,034 | 0.03322664% |
| 2305 | City of Elkton | 114,099 | 0.00083083% |
| 2306 | City of Imbler | - | 0.00000000% |
| 2307 | City of Yoncalla | 300,875 | 0.00219088% |
| 2308 | City of North Powder | 102,264 | 0.00074466% |
| 2309 | City of Gearhart | 730,852 | 0.00532184% |
| 2501 | Port of The Dalles | 128,617 | 0.00093655% |
| 2504 | Oak Lodge Water District | 2,063,008 | 0.01502220% |
| 2507 | Port of Astoria | 1,490,011 | 0.01084981% |
| 2508 | Multnomah Drainage | 1,872,959 | 0.01363832% |
| 2510 | Horsefly Irrigation District | 27,135 | 0.00019759% |
| 2511 | Grants Pass Irrigation District | 888,398 | 0.00646905% |
| 2512 | Port of Portland | 86,194,945 | 0.62764567% |
| 2513 | Port of Coos Bay | 2,337,775 | 0.01702297% |
| 2515 | Klamath County Fire District 1 | 14,944,349 | 0.10882026% |
| 2518 | Clackamas County Housing Authority | 4,143,504 | 0.03017175% |
| 2519 | Portland Housing Authority | 21,322,240 | 0.15526214% |
| 2521 | League of Oregon Cities | 9,151,365 | 0.06663749% |
| 2522 | Lane Council of Governments | 15,323,165 | 0.11157868% |
| 2524 | Oak Lodge Sanitary District | 3,173,090 | 0.02310549% |
| 2526 | Clatskanie PUD | 5,852,962 | 0.04261951% |
| 2527 | Deschutes Valley Water District | 3,843,271 | 0.02798554% |
| 2528 | Columbia River Fire & Rescue | 6,724,734 | 0.04896749% |
| 2529 | East Fork Irrigation District | 205,161 | 0.00149392% |
| 2530 | River Road Water District | 639,501 | 0.00465665% |
| 2531 | Oregon School Boards Association | 5,544,498 | 0.04037337% |
| 2533 | Owyhee Irrigation District | 3,529,610 | 0.02570156% |
| 2535 | Athena Cemetary Maintenance District 1 | - | 0.00000000% |
| 2536 | Valley View Cemetery | - | 0.00000000% |
| 2538 | Clackamas Vector Control | 588,607 | 0.00428606% |
| 2540 | West Extension Irrigation District | 456,151 | 0.00332155% |
| 2541 | Jackson County Vector Control District | 379,808 | 0.00276565% |

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Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 2542 | Rainbow Water District | 975,382 | 0.00710244% |
| 2544 | Santa Clara Rural Fire Protection District | 521,854 | 0.00379998% |
| 2545 | Council of Governments | 11,604,188 | 0.08449821% |
| 2547 | Metzger Water District | - | 0.00000000% |
| 2549 | Rogue River Fire District | 1,569,227 | 0.01142664% |
| 2550 | Nyssa Road Assessment District 2 | 707,666 | 0.00515301% |
| 2551 | Sandy Fire Department | 1,659,549 | 0.01208434% |
| 2552 | Winston-Dillard Fire District | 2,358,107 | 0.01717103% |
| 2553 | Tangent Rural Fire Protection District | 374,072 | 0.00272388% |
| 2555 | Monroe Fire Department | 92,663 | 0.00067474% |
| 2556 | Jackson County Fire District 5 | 6,152,782 | 0.04480271% |
| 2557 | Estacada Fire Department | 686,064 | 0.00499571% |
| 2558 | Boring Fire Department | 3,359,279 | 0.02446126% |
| 2559 | Keizer Fire Department | 4,323,591 | 0.03148309% |
| 2561 | Jefferson Rural Fire Protection District | 480,634 | 0.00349983% |
| 2562 | Odell Rural Fire Protection District | 273,595 | 0.00199224% |
| 2563 | Central Oregon Irrigation District | 2,889,401 | 0.02103975% |
| 2564 | Illinois Valley Fire District | 421,731 | 0.00307092% |
| 2567 | Charleston Rural Fire Protection District | 343,730 | 0.00250294% |
| 2568 | Molalla Rural Fire Protection District 73 | 1,323,449 | 0.00963696% |
| 2569 | Central Oregon Intergovernmental Council | 4,897,598 | 0.03566284% |
| 2570 | Port of St Helens | 535,084 | 0.00389632% |
| 2571 | Crystal Springs Water District | 354,637 | 0.00258236% |
| 2572 | Local Government Personnel Institute | 1,065,389 | 0.00775784% |
| 2573 | Goshen Fire District | 289,057 | 0.00210483% |
| 2575 | Jefferson County Rural Fire Protection District 1 | 613,195 | 0.00446510% |
| 2576 | Depoe Bay Rural Fire Protection District | 744,172 | 0.00541884% |
| 2578 | Washington County Fire District 2 | 3,287,669 | 0.02393982% |
| 2579 | La Pine Rural Fire Protection District | 3,639,366 | 0.02650077% |
| 2580 | Marion County Fire District 1 | 9,242,861 | 0.06730373% |
| 2581 | Port of Umatilla | 503,816 | 0.00366864% |
| 2582 | Talent Irrigation District | 1,187,824 | 0.00864938% |
| 2585 | Rogue River Valley Irrigation District | 483,793 | 0.00352284% |
| 2587 | Tualatin Valley Irrigation District | 429,275 | 0.00312585% |
| 2588 | Clatskanie Rural Fire Protection District | 1,073,863 | 0.00781955% |
| 2589 | West Slope Water District | 1,079,808 | 0.00786284% |
| 2590 | Redmond Fire & Rescue | 8,133,129 | 0.05922300% |
| 2592 | Medford Irrigation District | 728,108 | 0.00530186% |
| 2594 | Metro | 75,551,530 | 0.55014352% |
| 2595 | Canby Fire District | 4,267,779 | 0.03107668% |
| 2596 | Bend Parks & Recreation | 7,461,190 | 0.05433014% |
| 2597 | Mapleton Water District | 64,929 | 0.00047279% |
| 2598 | Marion County Housing Authority | - | 0.00000000% |
| 2599 | South Suburban Sanitary District | 1,324,123 | 0.00964187% |
| 2600 | Winston-Dillard Water District | 748,310 | 0.00544897% |
| 2601 | Baker Valley Irrigation District | 26,627 | 0.00019389% |
| 2602 | Aumsville Rural Fire Protection District | 391,476 | 0.00285061% |
| 2603 | Corbett Water District | 397,194 | 0.00289225% |
| 2604 | Netarts-Oceanside Sanitary District | 374,527 | 0.00272719% |
| 2605 | Scio Fire District | - | 0.00000000% |
| 2606 | West Valley Housing Authority | 1,717,625 | 0.01250723% |
| 2607 | Hoodland Fire District 74 | 1,987,795 | 0.01447453% |
| 2608 | Gaston Rural Fire Protection District | 194,919 | 0.00141934% |
| 2610 | Turner Fire District | 333,500 | 0.00242845% |
| 2612 | Community Services Consortium | 7,070,248 | 0.05148342% |
| 2613 | Polk Soil & Water Conservation District | 227,729 | 0.00165825% |
| 2614 | Mountain Valley Mental Health Program | - | 0.00000000% |
| 2615 | Humanities Council | 162,737 | 0.00118500% |
| 2616 | Alcohol Safety Action Program | - | 0.00000000% |
| 2617 | Clean Water Services | 35,887,514 | 0.26132208% |
| 2618 | Estacada Cemetery District | - | 0.00000000% |
| 2619 | Comprehensive Options For Drug Abusers | - | 0.00000000% |
| 2620 | Jackson County Fire District 4 | 730,225 | 0.00531728% |

Oregon Public Employees Retirement System
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| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|--|---|--|
| 2623 | Evans Valley Fire District 6 | - | 0.00000000% |
| 2624 | Klamath Vector Control | 297,121 | 0.00216355% |
| 2625 | Port of Newport | 391,068 | 0.00284764% |
| 2626 | Tillamook Peoples Utility District | 13,974,321 | 0.10175680% |
| 2628 | McKenzie Fire And Rescue | 580,171 | 0.00422463% |
| 2629 | Metropolitan Wastewater Management Commission | - | 0.00000000% |
| 2630 | Sheridan Fire District | 626,823 | 0.00456434% |
| 2631 | Arch Cape Water-Sanitary District | 213,928 | 0.00155776% |
| 2632 | Umpqua Regional Council of Governments | 64,014 | 0.00046613% |
| 2633 | Port of Cascade Locks | 355,396 | 0.00258789% |
| 2637 | Northeast Oregon Housing Authority | 1,294,952 | 0.00942945% |
| 2638 | North Douglas County Fire and EMS | 440,755 | 0.00320945% |
| 2641 | Suburban East Salem Water District | 619,831 | 0.00451342% |
| 2642 | Dexter Rural Fire Protection District | 129,015 | 0.00093945% |
| 2643 | Sweet Home Cemetery | 177,742 | 0.00129426% |
| 2644 | Lakeside Water District | 212,190 | 0.00154510% |
| 2645 | Chiloquin Agency Lake Rural Fire Protection District | 170,694 | 0.00124294% |
| 2646 | Keno Rural Fire Protection District | 158,027 | 0.00115071% |
| 2647 | Crooked River Ranch Rural Fire Protection District | 706,716 | 0.00514609% |
| 2648 | Black Butte Ranch Rural Fire Protection District | 1,220,015 | 0.00888378% |
| 2649 | Colton Fire Department | 164,831 | 0.00120025% |
| 2650 | Pleasant Hill Fire Department | 99,875 | 0.00072726% |
| 2651 | Imbler Rural Fire Protection District | 58,791 | 0.00042810% |
| 2652 | The Oregon Consortium | 581,086 | 0.00423129% |
| 2653 | Umatilla Fire Department | 279,663 | 0.00203642% |
| 2654 | Spring Valley Rural Fire Protection District | - | 0.00000000% |
| 2655 | North Bay Rural Fire Protection District | 122,170 | 0.00088961% |
| 2657 | Mid-Willamette Valley Senior Service Agency | 12,106,015 | 0.08815236% |
| 2658 | Salem Metropolitan Communication Agency | 238,261 | 0.00173494% |
| 2659 | Silverton Fire District | 880,919 | 0.00641459% |
| 2660 | Tualatin Valley Fire & Rescue | 81,889,043 | 0.59629138% |
| 2661 | Lincoln County 911 | - | 0.00000000% |
| 2662 | East Central Oregon Association of Counties | 32,310 | 0.00023527% |
| 2663 | Metropolitan Area Communications Commission | 1,797,149 | 0.01308630% |
| 2664 | Applegate Valley Rural Fire Protection District 9 | 674,527 | 0.00491170% |
| 2665 | N NE Community Mental Health Center | 201,457 | 0.00146695% |
| 2666 | Central City Concern | - | 0.00000000% |
| 2667 | Mental Health Services West Inc | - | 0.00000000% |
| 2668 | Southeast Mental Health Network Inc | - | 0.00000000% |
| 2669 | Roseburg Urban Sanitary Authority | 1,624,605 | 0.01182989% |
| 2670 | Mt Hood Community Mental Health Ctr | 437,240 | 0.00318385% |
| 2671 | Columbia 911 Communications District | 2,365,119 | 0.01722209% |
| 2672 | Rockwood Water PUD | 2,707,765 | 0.01971713% |
| 2673 | Port Orford Library | - | 0.00000000% |
| 2674 | Nestucca Rural Fire District | 376,568 | 0.00274205% |
| 2675 | Salmon Harbor-Douglas County | 307,858 | 0.00224173% |
| 2676 | Woodburn Fire District | 3,027,174 | 0.02204297% |
| 2677 | Portland Private Industry Council Inc | - | 0.00000000% |
| 2678 | Central Oregon Regional Housing Authority | 512,418 | 0.00373127% |
| 2679 | Columbia River Public Utility District | 5,743,980 | 0.04182593% |
| 2681 | Cloverdale Rural Fire Protection District | 296,052 | 0.00215576% |
| 2684 | Parkdale Fire District | 254,199 | 0.00185100% |
| 2685 | Oregon Community College Association | 36,002 | 0.00026216% |
| 2686 | Weston Cemetery | 47,071 | 0.00034276% |
| 2687 | Columbia Drainage Vector Control District | 345,626 | 0.00251674% |
| 2688 | Polk County Fire District 1 | 1,938,642 | 0.01411661% |
| 2689 | Redmond Area Park & Recreation District | 438,931 | 0.00319616% |
| 2692 | Siuslaw Public Library | 524,353 | 0.00381818% |
| 2694 | Philomath Fire Department | 821,153 | 0.00597939% |
| 2695 | Washington County Consolidated Communications Agency | 12,470,237 | 0.09080452% |
| 2696 | Stayton Fire District | 1,096,474 | 0.00798419% |
| 2697 | Oregon Museum Park | - | 0.00000000% |
| 2698 | Halsey Shedd Rural Fire Protection District | 65,887 | 0.00047977% |

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| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|--|---|--|
| 2699 | Chetco Library Board | 427,775 | 0.00311493% |
| 2700 | Lowell Rural Fire Protection District | - | 0.00000000% |
| 2701 | Sisters-Camp Sherman Rural Fire Protection District | 2,259,370 | 0.01645205% |
| 2702 | Banks Fire District 13 | 282,580 | 0.00205766% |
| 2703 | Westport Sewer District | - | 0.00000000% |
| 2704 | Clatsop County 4-H District | - | 0.00000000% |
| 2705 | Lebanon Fire District | 6,339,008 | 0.04615875% |
| 2706 | Stanfield Fire District | 150,108 | 0.00109304% |
| 2707 | Clatskanie Library | 162,214 | 0.00118119% |
| 2708 | Milton-Freewater Cemetery District 3 | 126,384 | 0.00092029% |
| 2709 | Scappoose Public Library | 153,891 | 0.00112059% |
| 2710 | Klamath County Emergency Communications District | 1,201,526 | 0.00874915% |
| 2712 | Jefferson County EMS | 495,649 | 0.00360917% |
| 2713 | Port of Tillamook Bay | 983,012 | 0.00715800% |
| 2714 | Winchester Bay Sanitary District | 189,621 | 0.00138076% |
| 2715 | Jackson County Fire District 3 | 10,970,466 | 0.07988363% |
| 2716 | Neskowin Water District | 364,506 | 0.00265422% |
| 2717 | Ice Fountain Water District | 226,291 | 0.00164778% |
| 2718 | Curry Library | - | 0.00000000% |
| 2719 | Human Solutions, Inc | - | 0.00000000% |
| 2720 | Tri-Met | - | 0.00000000% |
| 2721 | Klamath Housing Authority | 917,320 | 0.00667965% |
| 2722 | Tillamook 9-1-1 | - | 0.00000000% |
| 2723 | Oregon Coastal Zone Management Association | - | 0.00000000% |
| 2724 | Nehalem Bay Wastewater Agency | 281,818 | 0.00205211% |
| 2725 | West Valley Fire District | 740,253 | 0.00539030% |
| 2726 | Yamhill Communications Agency | 1,993,472 | 0.01451586% |
| 2728 | Baker County Library District | 820,135 | 0.00597198% |
| 2729 | Douglas County Fire District 2 | 18,531,430 | 0.13494030% |
| 2731 | Canby Utility Board | 3,475,308 | 0.02530615% |
| 2732 | Umatilla County Special Library District | 131,673 | 0.00095880% |
| 2733 | Wiard Memorial Park District | 321,417 | 0.00234046% |
| 2734 | Seal Rock Water District | 623,856 | 0.00454273% |
| 2736 | Wasco 9-1-1 | - | 0.00000000% |
| 2737 | Portland Energy Conservation Inc | 80,251 | 0.00058436% |
| 2739 | Scappoose Rural Fire Protection District | 3,350,891 | 0.02440018% |
| 2740 | Neskowin Regional Sanitary Authority | 93,996 | 0.00068445% |
| 2741 | Port of Garibaldi | 463,352 | 0.00337399% |
| 2742 | Amity Fire District | 181,589 | 0.00132228% |
| 2743 | Douglas Soil & Water Conservation District | - | 0.00000000% |
| 2745 | Clackamas County Fire District | 44,822,409 | 0.32638330% |
| 2746 | Marion-Salem Data Center | - | 0.00000000% |
| 2747 | Salem Housing Authority | 3,752,033 | 0.02732118% |
| 2749 | Black Butte Ranch Police | 779,228 | 0.00567410% |
| 2750 | Eastern Oregon Human Services Consortium | - | 0.00000000% |
| 2752 | Mist-Birkenfeld Rural Fire Protection District | - | 0.00000000% |
| 2753 | Linn-Benton Housing Authority | 1,332,850 | 0.00970541% |
| 2754 | Western Lane Ambulance District | 2,063,134 | 0.01502312% |
| 2756 | Sandy Area Sch Trans Agency | - | 0.00000000% |
| 2757 | City of Stayton | 1,887,551 | 0.01374458% |
| 2758 | Mohawk Valley Rural Fire District | 118,292 | 0.00086137% |
| 2760 | Knappa Svensen Burnside Rural Fire Protection District | 128,517 | 0.00093582% |
| 2761 | Clackamas River Water | 5,384,925 | 0.03921140% |
| 2763 | Junction City Fire Department | 544,021 | 0.00396140% |
| 2765 | Green Sanitary | 503,378 | 0.00366545% |
| 2766 | Southwest Lincoln County Water District | 409,734 | 0.00298356% |
| 2767 | Springfield Utility Board | 70,230 | 0.00051139% |
| 2768 | Lake County Library District | 253,931 | 0.00184905% |
| 2771 | Harbor Water PUD | 139,976 | 0.00101926% |
| 2772 | Umatilla County Soil & Water District | 133,976 | 0.00097557% |
| 2773 | Housing Authority of Jackson County | 4,854,603 | 0.03534976% |
| 2774 | Oregon Trail Library District | 207,127 | 0.00150824% |
| 2776 | Rainier Cemetery District | 56,204 | 0.00040926% |

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| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 2777 | City of Newberg | 12,328,465 | 0.08977217% |
| 2778 | Mulino Water District 23 | 115,785 | 0.00084311% |
| 2779 | Brownsville Rural Fire Protection District | 80,291 | 0.00058465% |
| 2780 | Nehalem Bay Health District | 52,437 | 0.00038183% |
| 2781 | North Bend Coos-Curry Housing Authority | 888,446 | 0.00646940% |
| 2782 | Millington Rural Fire Protection District | - | 0.00000000% |
| 2783 | Tillamook Fire District | 323,410 | 0.00235497% |
| 2784 | Eisenschmidt Pool | 350,901 | 0.00255516% |
| 2785 | Fern Ridge Community Library | 24,561 | 0.00017885% |
| 2786 | Seal Rock Rural Fire Protection District | 81,976 | 0.00059692% |
| 2788 | Port of Hood River | 1,134,317 | 0.00825976% |
| 2789 | Farmers Irrigation District | 682,793 | 0.00497189% |
| 2790 | Silver Falls Library District | 745,578 | 0.00542907% |
| 2792 | North Wasco County Parks And Recreation District | 711,080 | 0.00517787% |
| 2793 | North Lincoln Fire & Rescue District 1 | 1,092,447 | 0.00795487% |
| 2794 | Siuslaw Rural Fire Protection District 1 | 986,351 | 0.00718231% |
| 2796 | West Side Rural Fire Protection District | 81,568 | 0.00059395% |
| 2797 | Vernonia Fire | 70,025 | 0.00050990% |
| 2798 | Fairview Water District | 275,544 | 0.00200643% |
| 2799 | Sublimity Fire District | 346,989 | 0.00252667% |
| 2801 | Coburg Rural Fire Protection District | 212,564 | 0.00154783% |
| 2802 | Rural Road Assessment District 3 | 460,133 | 0.00335055% |
| 2803 | Southwestern Polk County Rural Fire Protection District | 14,474 | 0.00010540% |
| 2804 | Aurora Rural Fire Protection District | 484,167 | 0.00352556% |
| 2806 | Multnomah County Rural Fire Protection District 14 | 88,833 | 0.00064686% |
| 2808 | Lifeways | - | 0.00000000% |
| 2809 | Juntura Road District 4 | 31,823 | 0.00023173% |
| 2810 | Sutherlin Water Control District | 88,475 | 0.00064425% |
| 2811 | Mid-Columbia Center For Living | 7,292,675 | 0.05310307% |
| 2812 | Workforce Development Board | - | 0.00000000% |
| 2814 | The Job Council | 3,794,084 | 0.02762738% |
| 2815 | Hermiston Rural Fire Protection District | 3,378,136 | 0.02459857% |
| 2816 | Odell Sanitary District | 463,747 | 0.00337687% |
| 2817 | Wickiup Water District | 172,375 | 0.00125518% |
| 2818 | Netarts Water District | 240,690 | 0.00175263% |
| 2819 | Harrisburg Fire and Rescue | 345,556 | 0.00251623% |
| 2820 | Central Oregon Coast Fire & Rescue District | 571,444 | 0.00416108% |
| 2821 | Tillamook County Soil And Water Conservation District | 100,260 | 0.00073006% |
| 2822 | Deschutes County Rural Fire Protection District 2 | 204,878 | 0.00149186% |
| 2823 | Lyons Fire District | 82,300 | 0.00059928% |
| 2824 | Glide Fire Department | 82,441 | 0.00060031% |
| 2825 | Northern Oregon Corrections | 4,717,118 | 0.03434863% |
| 2826 | Wasco County Soil-Water Conservation District | 566,730 | 0.00412676% |
| 2828 | Deschutes Public Library District | 4,632,639 | 0.03373348% |
| 2829 | Hubbard Rural Fire Protection District | 81,465 | 0.00059320% |
| 2830 | Netarts-Oceanside Rural Fire Protection District | 247,777 | 0.00180424% |
| 2831 | Oregon Advanced Technology Consortium, Inc | - | 0.00000000% |
| 2832 | Careoregon | - | 0.00000000% |
| 2833 | Boardman Rural Fire Protection District | 552,370 | 0.00402219% |
| 2834 | Crescent Rural Fire Protection District | 586,729 | 0.00427238% |
| 2835 | North Clackamas County Water Commission | 437,479 | 0.00318559% |
| 2837 | NORCOM | 1,697,413 | 0.01236005% |
| 2838 | High Desert Parks & Recreation District | 47,843 | 0.00034838% |
| 2839 | North Morrow Vector Control District | 211,813 | 0.00154236% |
| 2840 | Cannon Beach Rural Fire Protection District | 285,270 | 0.00207725% |
| 2841 | Jefferson County Soil & Water Conservation District | 106,317 | 0.00077417% |
| 2842 | Tualatin Valley Water District | 15,046,342 | 0.10956294% |
| 2843 | Yachats Rural Fire Protection District | 387,452 | 0.00282131% |
| 2844 | Crook County Rural Fire Protection District 1 | 2,985,444 | 0.02173911% |
| 2845 | Sunrise Water Authority | 1,943,281 | 0.01415039% |
| 2846 | Jefferson County Library District | 382,462 | 0.00278497% |
| 2847 | Sweet Home Fire and Ambulance District | 1,837,171 | 0.01337773% |
| 2848 | Lane Transit District | - | 0.00000000% |

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| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 2849 | Lebanon Aquatic District | 331,635 | 0.00241487% |
| 2850 | Lake County 4-H & Extension Service | 75,606 | 0.00055054% |
| 2851 | East Umatilla County Rural Fire Protection District | 120,249 | 0.00087562% |
| 2852 | Ochoco Irrigation District | 483,110 | 0.00351786% |
| 2853 | Mill City Rural Fire Protection District | 72,683 | 0.00052926% |
| 2854 | Sunset Empire Transportation District | - | 0.00000000% |
| 2855 | Harney Hospital | 11,961,787 | 0.08710214% |
| 2856 | Mid-Columbia Council Of Governments | 33,676 | 0.00024522% |
| 2857 | Sunriver Service District | 3,335,456 | 0.02428779% |
| 2858 | Nesika Beach-Ophir Water District | 137,803 | 0.00100344% |
| 2859 | South Lane County Fire and Rescue | 4,520,402 | 0.03291621% |
| 2860 | Coos County Airport District | 904,420 | 0.00658571% |
| 2861 | Mt Angel Fire District | 22,894 | 0.00016671% |
| 2864 | Tri-City Water and Sanitary Authority | 575,518 | 0.00419075% |
| 2865 | Tri-County Cooperative Weed Management Area | 73,036 | 0.00053183% |
| 2866 | Jefferson Behavioral Health | 7,536 | 0.00005487% |
| 2867 | West Multnomah Soil And Water Conservation District | 1,017,925 | 0.00741222% |
| 2869 | Nehalem Bay Fire & Rescue | 281,536 | 0.00205006% |
| 2870 | Clackamas River Water Providers | 114,142 | 0.00083115% |
| 2872 | Emergency Communications of Southern Oregon | 6,295 | 0.00004584% |
| 2873 | Mosier Fire District | 58,949 | 0.00042925% |
| 2874 | Umatilla-Morrow Radio and Data District | 77,631 | 0.00056529% |
| 2876 | Oregon Municipal Electric Utilities Association | 78,355 | 0.00057056% |
| 2877 | Mid-Columbia Fire And Rescue V1-801 | 2,753,972 | 0.02005360% |
| 2878 | Yamhill Fire Protection District | 112,480 | 0.00081905% |
| 2879 | LaGrande Rural Fire Protection District | - | 0.00000000% |
| 2880 | Oregon Health & Science University | 546,162,032 | 3.97698767% |
| 2881 | Lake Chinook Fire and Rescue District | - | 0.00000000% |
| 2883 | Lane Fire Authority | 5,037,420 | 0.03668098% |
| 2884 | North Central Public Health District | - | 0.00000000% |
| 2885 | Siletz Rural Fire Protection District | - | 0.00000000% |
| 2900 | Clatsop Community College | 5,357,823 | 0.03901406% |
| 2901 | Blue Mountain Community College | 11,324,309 | 0.08246021% |
| 2902 | Treasure Valley Community College | 8,305,439 | 0.06047771% |
| 2903 | Umpqua Community College | 14,664,565 | 0.10678295% |
| 2904 | Lane Community College | 53,196,483 | 0.38736079% |
| 2905 | Mt Hood Community College | 20,549,361 | 0.14963427% |
| 2906 | Klamath Community College | 9,226,952 | 0.06718789% |
| 2908 | Clackamas Community College | 26,247,539 | 0.19112669% |
| 2910 | Linn-Benton Community College | 27,608,191 | 0.20103454% |
| 2918 | Portland Community College | 147,036,573 | 1.07067611% |
| 2919 | Chemeketa Community College | 41,219,531 | 0.30014823% |
| 2922 | Rogue Community College | 22,687,573 | 0.16520408% |
| 2995 | Oregon Coast Community College | 2,741,027 | 0.01995933% |
| 2996 | Columbia Gorge Community College | 7,535,493 | 0.05487119% |
| 2997 | Tillamook Bay Community College | 1,412,937 | 0.01028858% |
| 2998 | Southwestern Community College | 9,991,485 | 0.07275499% |
| 2999 | Central Oregon Community College | 33,887,975 | 0.24676204% |
| 3003 | Baker School District 5J | 12,107,461 | 0.08816289% |
| 3008 | Huntington School District 16J | 1,357,186 | 0.00988262% |
| 3016 | Burnt River High School | 994,302 | 0.00724021% |
| 3027 | Pine-Eagle School District 6I | 2,589,589 | 0.01885661% |
| 3037 | Alsea School | 2,554,497 | 0.01860108% |
| 3039 | Corvallis School District 509J | 40,114,742 | 0.29210349% |
| 3043 | Philomath School District 17J | 9,303,380 | 0.06774442% |
| 3049 | Monroe Elementary School | - | 0.00000000% |
| 3075 | West Linn School District | 67,301,211 | 0.49006718% |
| 3083 | Welches Elementary School | - | 0.00000000% |
| 3094 | Damascus-Union School District 26 | - | 0.00000000% |
| 3102 | Molalla Elementary School 35 | - | 0.00000000% |
| 3109 | Boring School District | - | 0.00000000% |
| 3111 | Sandy Elementary School District 46 | - | 0.00000000% |
| 3116 | Colton School District 53 | 8,376,241 | 0.06099327% |

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| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|--|---|--|
| 3122 | Oregon City School District 62 | 59,500,447 | 0.43326436% |
| 3138 | Canby Elementary School District 86 | - | 0.00000000% |
| 3160 | Gladstone School District 115 | - | 0.00000000% |
| 3174 | Canby Union High School | - | 0.00000000% |
| 3175 | Sandy Union High School | - | 0.00000000% |
| 3176 | Molalla Union High School | - | 0.00000000% |
| 3179 | Clatsop County School District 1C | 644,942 | 0.00469627% |
| 3186 | Jewell School District 8 | 4,604,037 | 0.03352521% |
| 3187 | Seaside Schools | 13,551,565 | 0.09867842% |
| 3195 | Warrenton-Hammond School District | 8,161,493 | 0.05942954% |
| 3230 | Vernonia School District | 7,509,705 | 0.05468341% |
| 3241 | Coquille School District 8 | 11,226,961 | 0.08175135% |
| 3242 | Coos Bay School District 9 | 24,497,376 | 0.17838252% |
| 3245 | North Bend Public Schools | 14,977,412 | 0.10906101% |
| 3252 | Powers School District | 2,139,974 | 0.01558265% |
| 3257 | Myrtle Point School District 41 | 8,914,873 | 0.06491542% |
| 3264 | Bandon School District | 9,195,240 | 0.06695697% |
| 3274 | Crook County School District | 8,003,739 | 0.05828082% |
| 3275 | Port Orford-Langlois School District 2Cj | 3,406,112 | 0.02480228% |
| 3277 | Curry County School District 3C | - | 0.00000000% |
| 3281 | Ophir School | - | 0.00000000% |
| 3282 | Pistol River School District 16 | - | 0.00000000% |
| 3283 | Brookings-Harbor School District 17C | 6,103,963 | 0.04444722% |
| 3288 | Central Curry School District 1 | 5,667,911 | 0.04127202% |
| 3291 | Bend-La Pine Public Schools | 129,775,438 | 0.94498571% |
| 3296 | Sisters School District | 4,657,470 | 0.03391430% |
| 3307 | Oakland School District | 6,822,149 | 0.04967684% |
| 3310 | Roseburg Public Schools | 30,727,036 | 0.22374504% |
| 3316 | Glide School District 12 | 4,931,004 | 0.03590609% |
| 3318 | Days Creek School District 15 | 2,999,193 | 0.02183922% |
| 3319 | South Umpqua School District | - | 0.00000000% |
| 3320 | Camas Valley School District 21 | 2,356,736 | 0.01716104% |
| 3321 | North Douglas School District 22 | 4,448,167 | 0.03239021% |
| 3324 | Yoncalla School District 32 | 3,422,535 | 0.02492187% |
| 3325 | Elkton School District 34 | 2,717,367 | 0.01978705% |
| 3331 | Umpqua School District | - | 0.00000000% |
| 3335 | Riddle School District | 4,593,279 | 0.03344688% |
| 3338 | Glendale 77 | 4,360,747 | 0.03175365% |
| 3349 | Winston-Dillard Schools | - | 0.00000000% |
| 3353 | Sutherlin School District 130 | 4,377,855 | 0.03187822% |
| 3361 | Arlington Public Schools | 2,873,708 | 0.02092548% |
| 3364 | Condon Admin School District 25J | 2,230,982 | 0.01624534% |
| 3370 | Prairie City School District 4 | 2,226,573 | 0.01621323% |
| 3372 | Monument School District 8 | 1,388,351 | 0.01010955% |
| 3375 | Dayville School District 16J | 1,259,295 | 0.00916981% |
| 3376 | Long Creek Schools | 846,975 | 0.00616742% |
| 3392 | Burns-Slater School District | - | 0.00000000% |
| 3394 | Crane Elementary School | 443,633 | 0.00323040% |
| 3395 | Pine Creek School | 81,208 | 0.00059133% |
| 3396 | Diamond School District 7 | 410,120 | 0.00298637% |
| 3397 | Suntex School District | 253,936 | 0.00184909% |
| 3398 | Drewsey School | - | 0.00000000% |
| 3399 | Frenchglen School District | 340,075 | 0.00247632% |
| 3405 | Fields-Trout Creek 33 | 348,035 | 0.00253429% |
| 3407 | Crane Union High School | 1,968,430 | 0.01433352% |
| 3408 | Burns Union High School | - | 0.00000000% |
| 3409 | Hood River County School District | 35,970,868 | 0.26192904% |
| 3414 | City of Phoenix School District | 15,929,387 | 0.11599301% |
| 3415 | Ashland Public Schools | 36,492,479 | 0.26572726% |
| 3416 | Central Point School District 6 | 50,456,201 | 0.36740688% |
| 3417 | Eagle Point School District 9 | 43,209,780 | 0.31464062% |
| 3424 | Rogue River School District | 9,123,887 | 0.06643740% |
| 3432 | Prospect School District | 3,178,951 | 0.02314817% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 3439 | Butte Falls School District | 2,774,154 | 0.02020056% |
| 3440 | Pinehurst School | 472,397 | 0.00343985% |
| 3445 | Culver School District 4 | 7,897,309 | 0.05750583% |
| 3446 | Ashwood School | - | 0.00000000% |
| 3447 | Madras School District | 30,533,903 | 0.22233870% |
| 3451 | Black Butte School District | 466,585 | 0.00339753% |
| 3453 | Josephine County School District Cu | - | 0.00000000% |
| 3454 | Grants Pass School District | 80,042,845 | 0.58284793% |
| 3455 | Klamath Falls School District 1 | - | 0.00000000% |
| 3456 | Klamath County School District | 79,103,869 | 0.57601058% |
| 3457 | Klamath Falls City Schools | 42,745,757 | 0.31126175% |
| 3460 | Union School District 5 | - | 0.00000000% |
| 3461 | Lake County School District 7 | 9,908,733 | 0.07215241% |
| 3462 | Paisley School District | 1,786,770 | 0.01301072% |
| 3463 | North Lake School District 14 | 3,763,822 | 0.02740702% |
| 3464 | Plush School District | 247,070 | 0.00179909% |
| 3465 | Adel School District 21 | 230,281 | 0.00167684% |
| 3470 | Pleasant Hill School District | 10,423,647 | 0.07590186% |
| 3473 | Eugene School District 4J | 170,846,941 | 1.24405605% |
| 3487 | Springfield School District 19 | 79,143,177 | 0.57629681% |
| 3494 | Fern Ridge School District | 7,016,328 | 0.05109079% |
| 3498 | Mapleton School District | 3,742,635 | 0.02725274% |
| 3502 | Creswell School District 40 | 12,788,156 | 0.09311951% |
| 3506 | South Lane School District | 13,148,562 | 0.09574387% |
| 3510 | Bethel School District | 59,893,428 | 0.43612593% |
| 3517 | Crow-Applegate-Lorane District 66 | 4,286,181 | 0.03121068% |
| 3519 | McKenzie School District | 4,175,947 | 0.03040799% |
| 3520 | Junction City School District 69 | 20,633,971 | 0.15025037% |
| 3522 | Lowell School District | 3,905,295 | 0.02843718% |
| 3524 | Oakridge School District | 6,710,345 | 0.04886271% |
| 3527 | Marcola School District 79 | 2,691,842 | 0.01960118% |
| 3533 | Triangle Lake Schools | 3,966,835 | 0.02888530% |
| 3537 | Siuslaw School District 97J | 8,442,577 | 0.06147631% |
| 3579 | Lincoln County School District | - | 0.00000000% |
| 3582 | Linn County School District 5 | - | 0.00000000% |
| 3610 | Harrisburg Elementary School District 42J | - | 0.00000000% |
| 3613 | Harris School | - | 0.00000000% |
| 3615 | Central Linn School District 552C | 9,006,692 | 0.06558402% |
| 3618 | Sweet Home School District 55 | 4,268,444 | 0.03108153% |
| 3626 | Wyatt School District 63Cj | - | 0.00000000% |
| 3647 | Scio School District 95C | 8,825,917 | 0.06426767% |
| 3665 | Santiam Canyon School District | 1,097,636 | 0.00799266% |
| 3676 | Harrisburg High School | - | 0.00000000% |
| 3684 | Ontario School District 8C | 21,384,111 | 0.15571267% |
| 3687 | Juntura Grade School | 194,932 | 0.00141944% |
| 3689 | Vale School District 15 | - | 0.00000000% |
| 3694 | Nyssa School District 26 | 16,195,649 | 0.11793185% |
| 3696 | Annex Elementary School | 789,627 | 0.00574983% |
| 3707 | Adrian School District 61 | 3,566,735 | 0.02597189% |
| 3709 | Harper School District 66 | 1,885,328 | 0.01372839% |
| 3712 | W W Jones School | 265,881 | 0.00193607% |
| 3715 | Vale High School | - | 0.00000000% |
| 3720 | Silverton RFD | - | 0.00000000% |
| 3727 | Aumsville Elementary | - | 0.00000000% |
| 3729 | Jefferson School District 14Cj | 3,859,043 | 0.02810039% |
| 3730 | North Marion School District 15 | 10,425,675 | 0.07591663% |
| 3732 | Marion Elementary School | - | 0.00000000% |
| 3735 | Salem-Keizer Public Schools | 292,917,641 | 2.13293817% |
| 3750 | St Paul School District | 4,519,781 | 0.03291169% |
| 3759 | Eldridge Elementary | - | 0.00000000% |
| 3760 | West Stayton School District | - | 0.00000000% |
| 3761 | Bethany Elementary | - | 0.00000000% |
| 3769 | Scotts Mills School | - | 0.00000000% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|--|---|--|
| 3771 | Gervais Elementary School | - | 0.00000000% |
| 3772 | Stayton School District 77J | - | 0.00000000% |
| 3780 | Mt Angel School District 91 | 9,083,455 | 0.06614299% |
| 3781 | Silver Crest School District 93 | - | 0.00000000% |
| 3786 | Woodburn School District | 74,319,887 | 0.54117507% |
| 3794 | Detroit School District 123J | - | 0.00000000% |
| 3804 | Monitor School District 142J | - | 0.00000000% |
| 3806 | Cloverdale School District 144 | - | 0.00000000% |
| 3809 | Morrow County Schools | 17,229,706 | 0.12546154% |
| 3818 | Portland Public Schools | 41,106,146 | 0.29932259% |
| 3820 | Parkrose School District | 44,553,860 | 0.32442781% |
| 3821 | Gresham Grade School District 4 | - | 0.00000000% |
| 3823 | Orient School | - | 0.00000000% |
| 3824 | Reynolds School District | 64,227,027 | 0.46768190% |
| 3842 | Corbett School District 39 | 10,103,988 | 0.07357420% |
| 3843 | David Douglas School Dist | 146,769,225 | 1.06872936% |
| 3847 | Riverdale School | 4,747,772 | 0.03457185% |
| 3848 | Barlow-Gresham Uhs District U2-20Jt | - | 0.00000000% |
| 3850 | Dallas School Dist | 34,952,629 | 0.25451453% |
| 3859 | Central School District 13J | 13,610,844 | 0.09911007% |
| 3865 | Perrydale School District 21 | 3,844,820 | 0.02799682% |
| 3887 | Falls City School District | 199,516 | 0.00145282% |
| 3894 | Sherman County School District 9 | - | 0.00000000% |
| 3902 | Tillamook Public Schools | 3,393,055 | 0.02470721% |
| 3920 | Neah-Kah-Nie School District | 14,760,869 | 0.10748421% |
| 3927 | Echo School District | 1,917,753 | 0.01396450% |
| 3928 | Umatilla School District 6R | 12,997,161 | 0.09464142% |
| 3929 | Ferndale School District 10 | - | 0.00000000% |
| 3931 | Pendleton School District 16R | 8,106,015 | 0.05902556% |
| 3935 | Athena-Weston School District 29Rj | 7,670,683 | 0.05585561% |
| 3936 | Milton-Freewater Elementary School District 31 | - | 0.00000000% |
| 3942 | Stanfield School District | 2,102,591 | 0.01531044% |
| 3944 | Ukiah School | 993,767 | 0.00723631% |
| 3957 | Helix School District | 2,093,987 | 0.01524778% |
| 3958 | Pilot Rock School District 2R | 2,343,867 | 0.01706733% |
| 3959 | McLoughlin Union High School District | - | 0.00000000% |
| 3965 | La Grande Public Schools | 12,479,540 | 0.09087226% |
| 3966 | Union County School District | 1,786,706 | 0.01301026% |
| 3967 | North Powder School District | 3,300,772 | 0.02403523% |
| 3969 | Imbler School District | 4,008,739 | 0.02919043% |
| 3970 | Cove School District | 3,761,346 | 0.02738899% |
| 3973 | Elgin School District 23 | 4,292,707 | 0.03125820% |
| 3986 | Joseph School District 6 | 3,827,935 | 0.02787387% |
| 3990 | Wallowa School | 3,831,633 | 0.02790080% |
| 3993 | Enterprise School District 21 | 4,957,339 | 0.03609785% |
| 4003 | Troy School District 54 | 126,789 | 0.00092324% |
| 4008 | Chenoweth School District | - | 0.00000000% |
| 4012 | Dufur Schools | 3,951,927 | 0.02877674% |
| 4022 | Maupin Grade School 84 | - | 0.00000000% |
| 4025 | West Union School District 1 | - | 0.00000000% |
| 4030 | Hillsboro Elementary School District 7 | - | 0.00000000% |
| 4034 | Gaston Public Schools | 1,106,380 | 0.00805633% |
| 4035 | Banks School District | 8,119,824 | 0.05912612% |
| 4047 | Reedville School District 29 | - | 0.00000000% |
| 4055 | Groner School | - | 0.00000000% |
| 4062 | Beaverton School District | 282,202,930 | 2.05491687% |
| 4080 | North Plains School District 70 | - | 0.00000000% |
| 4105 | Hillsboro Union High School | - | 0.00000000% |
| 4109 | Spray School District 1 | 1,147,981 | 0.00835925% |
| 4114 | Fossil School District 21J | 2,128,875 | 0.01550183% |
| 4128 | Yamhill Grade School | - | 0.00000000% |
| 4135 | Newberg School District 29Jt | 23,928,888 | 0.17424297% |
| 4142 | McMinnville Schools | 57,719,505 | 0.42029608% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 4144 | Sheridan School District 48J | 12,214,168 | 0.08893990% |
| 4166 | Yamhill-Carlton School District 1 | 847,704 | 0.00617273% |
| 4185 | Lebanon School District Uh-1 | - | 0.00000000% |
| 4189 | Wasco County High School | - | 0.00000000% |
| 4203 | Victor Point School | - | 0.00000000% |
| 4218 | Curry County Education Service District | - | 0.00000000% |
| 4219 | Grant County Education Service District | 1,822,156 | 0.01326839% |
| 4220 | Jefferson County Education Service District | 2,427,254 | 0.01767453% |
| 4221 | Marion Education Service District | - | 0.00000000% |
| 4223 | InterMountain Education Service District | 14,287,187 | 0.10403500% |
| 4224 | Wallowa County Region 18 | 2,696,714 | 0.01963666% |
| 4225 | Washington County Education Service District | - | 0.00000000% |
| 4226 | North Central Education Service District | 1,934,106 | 0.01408358% |
| 4227 | Cascade School District Uh5 | - | 0.00000000% |
| 4230 | Mari-Linn School District | - | 0.00000000% |
| 4232 | South Coast Education Service District Region 7 | 11,633,107 | 0.08470879% |
| 4237 | Douglas Education Service District | 17,940,780 | 0.13063936% |
| 4238 | Multnomah Education Service District | 17,912,561 | 0.13043388% |
| 4251 | Clatsop County Education Service District | - | 0.00000000% |
| 4252 | High Desert Education Service District | 16,824,421 | 0.12251037% |
| 4254 | Willamette Education Service District | 10,949,707 | 0.07973247% |
| 4258 | Hermiston School District 8R | 35,428,818 | 0.25798200% |
| 4259 | Clackamas Education Service District | 24,207,201 | 0.17626956% |
| 4260 | Greater Albany School District 8J | 70,470,325 | 0.51314371% |
| 4268 | Lake Oswego School District | 39,998,422 | 0.29125648% |
| 4270 | Silver Falls School District | 26,606,106 | 0.19373766% |
| 4271 | Malheur Education Service District Region 14 | 4,660,825 | 0.03393873% |
| 4272 | Linn-Benton-Lincoln Education Service District | 27,586,776 | 0.20087861% |
| 4273 | Double O School District | 92,798 | 0.00067573% |
| 4275 | Tillamook County Education Service District | - | 0.00000000% |
| 4276 | Lane County Education Service District | 12,511,268 | 0.09110329% |
| 4277 | Mitchell School | 1,503,165 | 0.01094560% |
| 4279 | St Helens School District 502 | 6,030,905 | 0.04391524% |
| 4280 | Northwest Regional Education Service District | 69,096,065 | 0.50313677% |
| 4286 | Southern Oregon Education Service District | 31,385,078 | 0.22853670% |
| 4288 | Medford School District 549C | 114,155,324 | 0.83124474% |
| 4291 | Dayton Public Schools | 4,204,091 | 0.03061293% |
| 4293 | Lake County Education Service District | 1,215,654 | 0.00885203% |
| 4294 | Harney Education Service District Region XVII | 2,687,255 | 0.01956778% |
| 4295 | Wasco County Education Service District | 2,824,876 | 0.02056990% |
| 4297 | Yamhill Education Service District | - | 0.00000000% |
| 4305 | Mount Hood Community College District | - | 0.00000000% |
| 4306 | Amity School District | 1,252,764 | 0.00912225% |
| 4307 | Columbia School District 5J | - | 0.00000000% |
| 4309 | Scappoose School District | 24,768,258 | 0.18035501% |
| 4311 | Redmond School District 2J | 51,033,190 | 0.37160834% |
| 4312 | Reedsport School District | 2,381,686 | 0.01734272% |
| 4313 | Forest Grove School District | 47,361,917 | 0.34487524% |
| 4314 | Willamina School District 30J | 7,997,233 | 0.05823345% |
| 4315 | John Day School District | 4,454,611 | 0.03243714% |
| 4316 | Tigard-Tualatin School District 23J | 128,104,531 | 0.93281867% |
| 4317 | Sherwood School District 88J | 48,421,115 | 0.35258800% |
| 4318 | Portland Community College | - | 0.00000000% |
| 4320 | Rainier School District 13 | 5,187,629 | 0.03777475% |
| 4321 | North Clackamas School District 12 | 74,278,825 | 0.54087607% |
| 4323 | Estacada School District 108 | 12,571,910 | 0.09154487% |
| 4324 | Centennial School District 28 | 91,676,362 | 0.66755970% |
| 4326 | Harney County School District 3 | - | 0.00000000% |
| 4327 | Jordan Valley School District 3 | 1,440,571 | 0.01048980% |
| 4329 | Gervais School District 1 | 3,970,413 | 0.02891135% |
| 4330 | Vale School District 84 | 12,770,212 | 0.09298884% |
| 4331 | Molalla River School District | - | 0.00000000% |
| 4332 | Gresham-Barlow School District 10 | 73,054,097 | 0.53195796% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|--|---|--|
| 4333 | Canby School District | 14,965,446 | 0.10897388% |
| 4334 | Cascade School District 5 | 7,703,443 | 0.05609416% |
| 4335 | Milton-Freewater Unified School District 7 | 5,681,790 | 0.04137309% |
| 4336 | Nestucca Valley School District 101 | 6,027,012 | 0.04388689% |
| 4337 | Sherman County School District | 3,465,227 | 0.02523274% |
| 4338 | Three Rivers U J School District | 33,123,840 | 0.24119784% |
| 4339 | Lebanon Community School District | 45,541,253 | 0.33161771% |
| 4340 | Monroe School District 1J | 4,095,485 | 0.02982209% |
| 4341 | Hillsboro School District 1J | 144,217,622 | 1.05014935% |
| 4342 | North Santiam School District 29J | 9,124,532 | 0.06644210% |
| 4343 | HARRISBURG SCHOOL DISTRICT 7 | 11,320,629 | 0.08243342% |
| 4344 | South Wasco County School District 1 | 3,807,920 | 0.02772813% |
| 4345 | Oregon Trail School District 46 | 49,886,560 | 0.36325893% |
| 4346 | Knappa School District 4 | 6,131,102 | 0.04464484% |
| 4347 | Clatskanie School District 6J | 10,634,675 | 0.07743851% |
| 4348 | Lourdes Charter School | 417,098 | 0.00303718% |
| 4350 | Ridgeline Montessori | 1,785,873 | 0.01300419% |
| 4351 | The Village School | 399,797 | 0.00291120% |
| 4352 | Armadillo Technical Institute | 709,910 | 0.00516935% |
| 4354 | Opal Charter School | 366,436 | 0.00266828% |
| 4355 | Three Rivers Charter School | 1,423,038 | 0.01036213% |
| 4358 | Detroit Lake Charter School | - | 0.00000000% |
| 4360 | Luckiamute Valley Charter School | 1,815,951 | 0.01322321% |
| 4361 | Rimrock Expeditionary Alternative Learning | 1,466,352 | 0.01067753% |
| 4362 | Kings Valley Charter School | 75,916 | 0.00055280% |
| 4363 | Multisensory Learning Academy | 2,043,277 | 0.01487853% |
| 4365 | Mitch Charter School | 1,538,850 | 0.01120544% |
| 4366 | Sand Ridge Charter School | 1,884,402 | 0.01372165% |
| 4367 | Arthur Academy Charter School | 6,082,909 | 0.04429391% |
| 4369 | Trillium Charter School | 1,995,559 | 0.01453106% |
| 4370 | Howard Street Charter School, Inc. | 480,324 | 0.00349757% |
| 4371 | The Lighthouse School | 1,797,200 | 0.01308667% |
| 4373 | Sheridan Japanese School Foundation | 816,789 | 0.00594761% |
| 4374 | Ione School District | 3,294,171 | 0.02398716% |
| 4375 | Eddyville Charter School | 1,852,639 | 0.01349036% |
| 4376 | Four Rivers Community School | 2,238,544 | 0.01630040% |
| 4378 | Mosier Community School | 1,593,655 | 0.01160452% |
| 4379 | Siletz Valley School | 1,851,056 | 0.01347883% |
| 4380 | The Emerson School | 1,119,246 | 0.00815001% |
| 4381 | North Wasco County School District 21 | 18,823,267 | 0.13706537% |
| 4382 | Self Enhancement Inc | 1,124,334 | 0.00818706% |
| 4383 | City View Charter School | 1,378,840 | 0.01004030% |
| 4386 | Nixyaawii Community School | 1,151,928 | 0.00838799% |
| 4388 | West Lane Tech | 724,397 | 0.00527484% |
| 4390 | Oregon Connections Academy | 14,137,860 | 0.10294764% |
| 4392 | Eagleridge High School | 1,795,189 | 0.01307203% |
| 4393 | Cascade Heights Public Charter School | 1,567,991 | 0.01141764% |
| 4395 | Siletz Valley Early College Academy | 684,011 | 0.00498076% |
| 4396 | Sweet Home Charter School | 1,142,309 | 0.00831795% |
| 4397 | Springwater Environmental Sciences School | 1,638,303 | 0.01192963% |
| 4398 | LEP High | 3,826,873 | 0.02786614% |
| 4400 | Phoenix School | 42,613 | 0.00031030% |
| 4401 | Ballston Community School | 624,888 | 0.00455025% |
| 4402 | Sage Community School | 597,183 | 0.00434851% |
| 4403 | Portland Village School | 2,602,476 | 0.01895045% |
| 4404 | Alliance Charter Academy | 3,275,917 | 0.02385424% |
| 4405 | Forest Grove Community School | 1,279,598 | 0.00931765% |
| 4407 | Madrone Trail Public Charter School | 1,394,736 | 0.01015605% |
| 4408 | Muddy Creek Charter School | 420,810 | 0.00306421% |
| 4409 | Southwest Charter School | 1,415,842 | 0.01030974% |
| 4410 | Ace Academy | 820,066 | 0.00597147% |
| 4411 | Sherwood Charter School | 1,090,736 | 0.00794241% |
| 4412 | Estacada Web Academy | 3,175,339 | 0.02312186% |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Employer Allocations
June 30, 2015

| Employer Number | Employer Name | Employer Total Present Value of Contribution Effort | Employer Proportionate Share Percentage |
|--------------------|---|---|--|
| 4418 | Lewis And Clark Montessori Charter School | 2,208,290 | 0.01608010% |
| 4419 | Silvies River Web Academy | 445,233 | 0.00324205% |
| 4420 | Oregon Virtual Academy | 4,967,454 | 0.03617151% |
| 4421 | Home Scholars Academy of Oakridge and Westfir | - | 0.00000000% |
| 4422 | Redmond Proficiency Academy | 4,955,685 | 0.03608581% |
| 4423 | Molalla River Academy | 1,264,137 | 0.00920507% |
| 4424 | The Ivy School | 786,840 | 0.00572953% |
| 4429 | Clackamas Web Academy | 58,244 | 0.00042412% |
| 4430 | Clackamas Charter Alliance 2 | 227,632 | 0.00165755% |
| 4431 | Corbett Charter School | 2,984,663 | 0.02173342% |
| 4432 | Renaissance Public Academy | 957,700 | 0.00697368% |
| 4433 | Powell Butte Community Charter School | 1,236,150 | 0.00900127% |
| 4434 | Logos Public Charter School | 5,764,324 | 0.04197407% |
| 4435 | Sunny Wolf Charter School | 719,074 | 0.00523608% |
| 4436 | Academy Of Arts & Academics | 1,086,058 | 0.00790835% |
| 4437 | Center for Advance Learning | 1,562,432 | 0.01137716% |
| 4439 | Homesource Family Charter | 52,644 | 0.00038334% |
| 4440 | Sheridan Allprep Academy | 576,054 | 0.00419465% |
| 4441 | Baker Web Academy | 2,814,319 | 0.02049302% |
| 4443 | Knova Learning Oreogn | 2,700,187 | 0.01966195% |
| 4444 | Bennett Pearson Academy, Inc. | 670,393 | 0.00488160% |
| 4446 | Coburg Community Charter School | 1,213,329 | 0.00883510% |
| 4447 | Arco Iris Spanish Immersion Charter School | 1,210,808 | 0.00881674% |
| 4448 | Gresham Barlow Web Academy | 2,161,696 | 0.01574082% |
| 4449 | Mosier Middle School | 626,670 | 0.00456322% |
| 4450 | Sauvie Island Academy | 2,024,872 | 0.01474451% |
| 4451 | River's Edge Academy Charter School | 851,957 | 0.00620369% |
| 4452 | South Columbia Family School | 248,407 | 0.00180883% |
| 4453 | Woodland Educational Initiative | 427,353 | 0.00311186% |
| 4454 | Le Monde Immersion Charter School | 1,167,156 | 0.00849888% |
| 4455 | Hope Chinese Charter School | 717,808 | 0.00522686% |
| 4456 | Insight School of Oregon Charter | 1,393,033 | 0.01014365% |
| 4457 | Oregon Virtual Education East | 96,849 | 0.00070523% |
| 4458 | Oregon Virtual Education West | 118,357 | 0.00086184% |
| 4459 | Crater Lake Charter Academy | - | 0.00000000% |
| 4460 | Kairos PDX | - | 0.00000000% |
| 4461 | Mountain View Academy | - | 0.00000000% |
| | Total | <u>\$ 13,733,058,223</u> | <u>100%</u> |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|---|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|---|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 1000 | State Agencies | \$ 1,462,337,169 | \$ 78,856,623 | \$ - | \$ 29,905,467 | \$ 108,762,090 | \$ - | \$ - | \$ 306,539,021 | \$ - | \$ 306,539,021 | \$ 1,439,430,179 | 6,796,697 | \$ 1,446,226,876 |
| 2000 | Lake County | 2,595,650 | 139,971 | - | - | 139,971 | - | - | 544,107 | 20,422 | 564,529 | 2,554,990 | (4,641) | 2,550,349 |
| 2001 | Clackamas County | 109,515,985 | 5,905,656 | - | 604,472 | 6,510,128 | - | - | 22,957,033 | - | 22,957,033 | 107,800,456 | 137,380 | 107,937,836 |
| 2002 | Curry County | 5,454,322 | 294,125 | - | 7,968 | 302,093 | - | - | 1,143,349 | - | 1,143,349 | 5,368,882 | 1,811 | 5,370,693 |
| 2003 | Douglas County | 39,204,073 | 2,114,082 | - | - | 2,114,082 | - | - | 8,218,062 | 182,871 | 8,400,933 | 38,589,955 | (41,562) | 38,548,393 |
| 2004 | Hamey County | 2,777,191 | 149,760 | - | 47,187 | 196,947 | - | - | 582,162 | - | 582,162 | 2,733,687 | 10,724 | 2,744,411 |
| 2005 | Jackson County | 35,938,483 | 1,937,985 | - | - | 1,937,985 | - | - | 7,533,521 | 366,549 | 7,900,070 | 35,375,520 | (83,306) | 35,292,214 |
| 2006 | Jefferson County | 3,777,520 | 203,703 | - | - | 203,703 | - | - | 791,854 | 62,687 | 854,541 | 3,718,347 | (14,247) | 3,704,100 |
| 2007 | Klamath County | 1,291,727 | 69,656 | - | 5,345 | 75,001 | - | - | 270,775 | - | 270,775 | 1,271,492 | 1,215 | 1,272,707 |
| 2008 | Lane County | 63,622,878 | 3,430,868 | - | 87,110 | 3,517,978 | - | - | 13,336,797 | - | 13,336,797 | 62,626,248 | 19,798 | 62,646,046 |
| 2009 | Marion County | 46,349,988 | 2,499,426 | - | 316,422 | 2,815,848 | - | - | 9,716,008 | - | 9,716,008 | 45,623,932 | 71,914 | 45,695,846 |
| 2011 | Washington County | 103,558,029 | 5,584,373 | - | 104,027 | 5,688,400 | - | - | 21,708,111 | - | 21,708,111 | 101,935,830 | 23,642 | 101,959,472 |
| 2012 | Grant County | 396,969 | 21,407 | - | 59,521 | 80,928 | - | - | 83,214 | - | 83,214 | 390,750 | 13,527 | 404,277 |
| 2013 | Umatilla County | 7,603,781 | 410,034 | - | - | 410,034 | - | - | 1,593,925 | 47,582 | 1,641,507 | 7,484,670 | (10,814) | 7,473,856 |
| 2014 | Linn County | 31,119,510 | 1,678,122 | - | 1,513 | 1,679,635 | - | - | 6,523,355 | - | 6,523,355 | 30,632,034 | 344 | 30,632,378 |
| 2015 | Yamhill County | 11,709,990 | 631,462 | - | 56,278 | 687,740 | - | - | 2,454,679 | - | 2,454,679 | 11,526,557 | 12,790 | 11,539,347 |
| 2016 | Sherman County | 1,857,568 | 100,169 | - | - | 100,169 | - | - | 389,388 | 17,583 | 406,971 | 1,828,470 | (3,996) | 1,824,474 |
| 2017 | Columbia County | 4,850,665 | 261,572 | - | - | 261,572 | - | - | 1,016,809 | 166,540 | 1,183,349 | 4,774,681 | (37,850) | 4,736,831 |
| 2018 | Coos County | 12,123,953 | 653,785 | - | - | 653,785 | - | - | 2,541,455 | 12,515 | 2,553,970 | 11,934,036 | (2,844) | 11,931,192 |
| 2020 | Wasco County | 4,451,263 | 240,035 | - | - | 240,035 | - | - | 933,086 | 328,282 | 1,261,328 | 4,381,535 | (74,600) | 4,306,935 |
| 2021 | Baker County | 3,780,230 | 203,849 | - | 3,591 | 207,440 | - | - | 792,422 | - | 792,422 | 3,721,014 | 816 | 3,721,830 |
| 2022 | Gilliam County | 1,621,751 | 87,453 | - | 22,459 | 109,912 | - | - | 339,956 | - | 339,956 | 1,596,347 | 5,104 | 1,601,451 |
| 2023 | Morrow County Rural School District Board | 660 | 36 | - | 3 | 39 | - | - | 138 | - | 138 | 650 | 1 | 651 |
| 2027 | Deschutes County | 36,983,685 | 1,994,348 | - | 520,461 | 2,514,809 | - | - | 7,752,619 | - | 7,752,619 | 36,404,349 | 118,287 | 36,522,636 |
| 2028 | Union County | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2035 | Hood River County | 2,636,953 | 142,198 | - | 92,184 | 234,382 | - | - | 552,765 | - | 552,765 | 2,595,646 | 20,951 | 2,616,597 |
| 2036 | Clatsop County | 7,251,178 | 391,020 | - | - | 391,020 | - | - | 1,520,011 | 76,785 | 1,596,796 | 7,137,591 | (17,451) | 7,120,140 |
| 2037 | Polk County | 12,124,527 | 653,816 | - | - | 653,816 | - | - | 2,541,576 | 160,754 | 2,702,330 | 11,934,601 | (36,535) | 11,898,066 |
| 2038 | Multnomah County | 206,127,590 | 11,115,443 | - | 2,957,441 | 14,072,884 | - | - | 43,209,016 | - | 43,209,016 | 202,898,675 | 672,146 | 203,570,821 |
| 2039 | Malheur County | 4,045,337 | 218,145 | - | - | 218,145 | - | - | 847,994 | 136,341 | 984,335 | 3,981,968 | (30,987) | 3,950,981 |
| 2040 | Benton County | 13,466,545 | 726,184 | - | 130,636 | 856,820 | - | - | 2,822,893 | - | 2,822,893 | 13,255,596 | 29,690 | 13,285,286 |
| 2042 | Josephine County | 11,458,815 | 617,917 | - | - | 617,917 | - | - | 2,402,027 | 386,710 | 2,788,737 | 11,279,317 | (87,889) | 11,191,428 |
| 2043 | Lincoln County | 2,929,952 | 157,998 | - | 196,948 | 354,946 | - | - | 614,184 | - | 614,184 | 2,884,055 | 44,761 | 2,928,816 |
| 2044 | Crook County | 806,097 | 43,469 | - | - | 43,469 | - | - | 168,976 | 1,278 | 170,254 | 793,469 | (290) | 793,179 |
| 2050 | Wallowa County | 74,795 | 4,033 | - | 18,222 | 22,255 | - | - | 15,679 | - | 15,679 | 73,623 | 4,141 | 77,764 |
| 2052 | Tillamook County | 391 | 7,248 | - | - | 391 | - | - | 1,519 | 9 | 1,528 | 7,134 | (2) | 7,132 |
| 2099 | State Judiciary | 9,335,877 | 503,438 | - | - | 503,438 | - | - | 1,957,012 | 608,156 | 2,565,168 | 9,189,634 | (138,217) | 9,051,417 |
| 2100 | City of Roseburg | 9,549,097 | 514,936 | - | 953 | 515,889 | - | - | 2,001,707 | - | 2,001,707 | 9,399,514 | 216 | 9,399,730 |
| 2101 | City of Salem | 57,796,051 | 3,116,656 | - | - | 3,116,656 | - | - | 12,115,362 | 330,663 | 12,446,025 | 56,890,696 | (75,151) | 56,815,545 |
| 2102 | City of Medford | 23,630,896 | 1,274,298 | - | 235,950 | 1,510,248 | - | - | 4,953,572 | - | 4,953,572 | 23,260,726 | 53,625 | 23,314,351 |
| 2103 | City of Albany | 22,140,067 | 1,193,904 | - | 258,767 | 1,452,671 | - | - | 4,641,060 | - | 4,641,060 | 21,793,251 | 58,811 | 21,852,062 |
| 2104 | City of Ashland | 14,910,215 | 804,034 | - | 293,813 | 1,097,847 | - | - | 3,125,519 | - | 3,125,519 | 14,676,652 | 66,776 | 14,743,428 |
| 2105 | City of Astoria | 5,043,056 | 271,947 | - | 36,051 | 307,998 | - | - | 1,057,139 | - | 1,057,139 | 4,964,058 | 8,194 | 4,972,252 |
| 2106 | City of Beaverton | 30,019,375 | 1,618,797 | - | 654,117 | 2,272,914 | - | - | 6,292,742 | - | 6,292,742 | 29,549,132 | 148,663 | 29,697,795 |
| 2107 | City of Bend | 21,639,397 | 1,166,906 | - | - | 1,166,906 | - | - | 4,536,108 | 110 | 4,536,218 | 21,300,423 | (25) | 21,300,398 |
| 2109 | City of Canby | 4,295,691 | 231,645 | - | 78,139 | 309,784 | - | - | 900,474 | - | 900,474 | 4,228,400 | 17,759 | 4,246,159 |
| 2110 | City of Coquille | 1,323,709 | 71,381 | - | 48,279 | 119,660 | - | - | 277,479 | - | 277,479 | 1,302,973 | 10,973 | 1,313,946 |
| 2111 | City of Eugene | 75,419,692 | 4,067,012 | - | - | 4,067,012 | - | - | 15,809,677 | 552,350 | 16,362,027 | 74,238,269 | (125,534) | 74,112,735 |
| 2112 | City Of Forest Grove | 5,751 | 310 | - | 24 | 334 | - | - | 1,206 | - | 1,206 | 5,661 | 6 | 5,667 |
| 2113 | City of Grants Pass | 11,941,343 | 643,938 | - | - | 643,938 | - | - | 2,503,176 | 82,643 | 2,585,819 | 11,754,286 | (18,783) | 11,735,503 |
| 2114 | City of Gresham | 29,730,233 | 1,603,205 | - | 1,054,412 | 2,657,617 | - | - | 6,232,131 | - | 6,232,131 | 29,264,520 | 239,639 | 29,504,159 |
| 2115 | City of Hillsboro | 35,782,477 | 1,929,572 | - | - | 1,929,572 | - | - | 7,500,818 | 227,553 | 7,728,371 | 35,221,957 | (51,717) | 35,170,240 |
| 2117 | City of McMinnville | 14,815,246 | 798,913 | - | 114,929 | 913,842 | - | - | 3,105,611 | - | 3,105,611 | 14,583,171 | 26,120 | 14,609,291 |
| 2118 | City of Ontario | 4,998,903 | 269,566 | - | - | 269,566 | - | - | 1,047,883 | 41,796 | 1,089,679 | 4,920,597 | (9,499) | 4,911,098 |
| 2119 | City of Oregon City | 8,063,814 | 434,842 | - | 169,475 | 604,317 | - | - | 1,690,358 | - | 1,690,358 | 7,937,497 | 38,517 | 7,976,014 |
| 2120 | City of Lake Oswego | 23,040,721 | 1,242,472 | - | - | 1,242,472 | - | - | 4,829,858 | 101,562 | 4,931,420 | 22,679,797 | (23,082) | 22,656,715 |
| 2121 | City of Portland | 217,058,365 | 11,704,886 | - | 2,595,987 | 14,300,873 | - | - | 45,500,354 | - | 45,500,354 | 213,658,223 | 589,997 | 214,248,220 |
| 2122 | City of Redmond | 6,256,570 | 337,386 | - | 99,253 | 436,639 | - | - | 1,311,519 | - | 1,311,519 | 6,158,563 | 22,557 | 6,181,120 |
| 2123 | City of St Helens | 3,696,876 | 199,354 | - | - | 199,354 | - | - | 774,949 | 29,058 | 804,007 | 3,638,966 | (6,604) | 3,632,362 |
| 2125 | City of Vernonia | 334,591 | 18,043 | - | - | 18,043 | - | - | 70,138 | 25,392 | 95,530 | 329,349 | (5,771) | 323,578 |
| 2126 | City of West Linn | 6,118,151 | 329,922 | - | - | 329,922 | - | - | 1,282,503 | 287,164 | 1,569,667 | 6,022,312 | (65,264) | 5,957,048 |
| 2127 | City of Cottage Grove | 3,341,340 | 180,182 | - | 67,557 | 247,739 | - | - | 700,421 | - | 700,421 | 3,289,000 | 15,354 | 3,304,354 |
| 2128 | City of Tillamook | 1,487,213 | 80,198 | - | 67,151 | 147,349 | - | - | 311,754 | - | 311,754 | 1,463,916 | 15,262 | 1,479,178 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | Pension Expense | | | | |
|-----------------|-------------------------------|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|---|---|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* | | |
| 2129 | City of Sweet Home | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2131 | City of Drain | 429,919 | 23,183 | - | 17,269 | 40,452 | - | - | 90,121 | - | 90,121 | 423,185 | 3,925 | 427,110 | - | - |
| 2132 | Eugene Water & Electric Board | 45,501,346 | 2,453,663 | - | - | 2,453,663 | - | - | 9,538,114 | 1,182,703 | 10,720,817 | 44,788,584 | (268,796) | 44,519,788 | - | - |
| 2138 | City of Hood River | 3,068,379 | 165,463 | - | - | 165,463 | - | - | 643,202 | 82,617 | 725,819 | 3,020,314 | (18,777) | 3,001,537 | - | - |
| 2139 | City of Reedsport | 463,328 | 24,985 | - | 41,753 | 66,738 | - | - | 97,124 | - | 97,124 | 456,070 | 9,489 | 465,559 | - | - |
| 2140 | City of Lebanon | 3,914,823 | 211,107 | - | 64,308 | 275,415 | - | - | 820,636 | - | 820,636 | 3,853,499 | 14,615 | 3,868,114 | - | - |
| 2142 | City of Sherwood | 5,181,815 | 279,430 | - | 131,361 | 410,791 | - | - | 1,086,226 | - | 1,086,226 | 5,100,643 | 29,855 | 5,130,498 | - | - |
| 2143 | City of Oakland | 132,133 | 7,125 | - | 7,125 | 7,125 | - | - | 27,698 | 8,511 | 36,209 | 130,063 | (1,934) | 128,129 | - | - |
| 2145 | City of Vale | 309,475 | 16,688 | - | - | 16,688 | - | - | 64,873 | 2,246 | 67,119 | 304,627 | (510) | 304,117 | - | - |
| 2146 | City of Prineville | 2,939,113 | 158,492 | - | 13,763 | 172,255 | - | - | 616,105 | - | 616,105 | 2,893,072 | 3,128 | 2,896,200 | - | - |
| 2147 | City of Wheeler | 106,600 | 5,748 | - | 1,603 | 7,351 | - | - | 22,346 | - | 22,346 | 104,930 | 364 | 105,294 | - | - |
| 2148 | City of Klamath Falls | 5,204,708 | 280,664 | - | 227,438 | 508,102 | - | - | 1,091,025 | - | 1,091,025 | 5,123,178 | 51,691 | 5,174,869 | - | - |
| 2149 | City of Canyonville | 239,823 | 12,932 | - | - | 12,932 | - | - | 50,272 | 24,511 | 74,783 | 236,066 | (5,571) | 230,495 | - | - |
| 2150 | City of Bandon | 1,787,009 | 96,365 | - | - | 96,365 | - | - | 374,598 | 3,098 | 377,696 | 1,759,016 | (704) | 1,758,312 | - | - |
| 2152 | City of Coos Bay | 6,292,423 | 339,319 | - | 248,461 | 587,780 | - | - | 1,319,034 | - | 1,319,034 | 6,193,854 | 56,469 | 6,250,323 | - | - |
| 2154 | City of Pendleton | 5,729,410 | 308,959 | - | - | 308,959 | - | - | 1,201,014 | 17,755 | 1,218,769 | 5,639,661 | (4,035) | 5,635,626 | - | - |
| 2155 | City of Corvallis | 18,721,382 | 1,009,552 | - | - | 1,009,552 | - | - | 3,924,426 | 72,135 | 3,996,561 | 18,428,118 | (16,394) | 18,411,724 | - | - |
| 2157 | City of Monmouth | 2,373,066 | 127,968 | - | 60,172 | 188,140 | - | - | 497,448 | - | 497,448 | 2,335,893 | 13,676 | 2,349,569 | - | - |
| 2158 | City of Milton-Freewater | 3,374,468 | 181,968 | - | - | 181,968 | - | - | 707,365 | 61,365 | 768,730 | 3,321,608 | (13,947) | 3,307,661 | - | - |
| 2159 | City of Baker City | 3,131,716 | 168,878 | - | - | 168,878 | - | - | 656,479 | 37,188 | 693,667 | 3,082,659 | (8,452) | 3,074,207 | - | - |
| 2160 | City of Hermiston | 4,813,407 | 259,563 | - | 144,274 | 403,837 | - | - | 1,008,999 | - | 1,008,999 | 4,738,007 | 32,790 | 4,770,797 | - | - |
| 2161 | City of Pilot Rock | 296,411 | 15,984 | - | - | 15,984 | - | - | 62,134 | 9,136 | 71,270 | 291,768 | (2,076) | 289,692 | - | - |
| 2162 | City of Clatskanie | 983,158 | 53,017 | - | 67,370 | 120,387 | - | - | 206,092 | - | 206,092 | 967,757 | 15,311 | 983,068 | - | - |
| 2163 | City of Milwaukie | 5,400,354 | 291,214 | - | - | 291,214 | - | - | 1,132,037 | 120,871 | 1,252,908 | 5,315,759 | (27,471) | 5,288,288 | - | - |
| 2165 | City of Cornelius | 1,704,596 | 91,920 | - | 24,072 | 115,992 | - | - | 357,322 | - | 357,322 | 1,677,894 | 5,471 | 1,683,365 | - | - |
| 2166 | City of Nyssa | 668,426 | 36,045 | - | 21,053 | 57,098 | - | - | 140,117 | - | 140,117 | 657,955 | 4,785 | 662,740 | - | - |
| 2167 | City of Athena | 81,911 | 4,417 | - | - | 4,417 | - | - | 17,170 | 966 | 18,136 | 80,627 | (219) | 80,408 | - | - |
| 2168 | City of Oakridge | 910,219 | 49,084 | - | 13,989 | 63,073 | - | - | 190,803 | - | 190,803 | 895,961 | 3,179 | 899,140 | - | - |
| 2170 | City of Madras | 1,563,310 | 84,302 | - | 8,370 | 92,672 | - | - | 327,705 | - | 327,705 | 1,538,821 | 1,902 | 1,540,723 | - | - |
| 2172 | City of Sandy | 2,878,829 | 155,241 | - | 26,376 | 181,617 | - | - | 603,468 | - | 603,468 | 2,833,733 | 5,994 | 2,839,727 | - | - |
| 2174 | City of Mt Angel | 406,702 | 21,931 | - | 9,487 | 31,418 | - | - | 85,254 | - | 85,254 | 400,331 | 2,156 | 402,487 | - | - |
| 2175 | City of Umatilla | 849,696 | 45,820 | - | 71,305 | 117,125 | - | - | 178,116 | - | 178,116 | 836,386 | 16,206 | 852,592 | - | - |
| 2176 | City of Scappoose | 1,468,283 | 79,177 | - | - | 79,177 | - | - | 307,785 | 157,818 | 465,603 | 1,445,283 | (35,868) | 1,409,415 | - | - |
| 2177 | City of Condon | 170,432 | 9,191 | - | - | 9,191 | - | - | 35,726 | 20,021 | 55,747 | 167,762 | (4,550) | 163,212 | - | - |
| 2178 | City of Boardman | 1,056,878 | 56,992 | - | - | 56,992 | - | - | 221,546 | 43,721 | 265,267 | 1,040,322 | (9,937) | 1,030,385 | - | - |
| 2179 | City of Estacada | 642,202 | 34,631 | - | 8,939 | 43,570 | - | - | 134,620 | - | 134,620 | 632,142 | 2,032 | 634,174 | - | - |
| 2180 | City of Enterprise | 640,367 | 34,532 | - | - | 34,532 | - | - | 134,235 | 27,084 | 161,319 | 630,336 | (6,156) | 624,180 | - | - |
| 2181 | City of Central Point | 3,705,367 | 199,812 | - | 107,248 | 307,060 | - | - | 776,729 | - | 776,729 | 3,647,324 | 24,375 | 3,671,699 | - | - |
| 2182 | City of Cascade Locks | 486,357 | 26,227 | - | - | 26,227 | - | - | 101,951 | 29,196 | 131,147 | 478,738 | (6,635) | 472,103 | - | - |
| 2183 | City of Myrtle Point | 704,429 | 37,986 | - | 61,411 | 99,397 | - | - | 147,664 | - | 147,664 | 693,394 | 13,957 | 707,351 | - | - |
| 2184 | City of Port Orford | 350,448 | 18,898 | - | - | 18,898 | - | - | 73,462 | 645 | 74,107 | 344,959 | (146) | 344,813 | - | - |
| 2185 | City of Wood Village | 582,441 | 31,408 | - | - | 31,408 | - | - | 122,093 | 7,295 | 129,388 | 573,318 | (1,658) | 571,660 | - | - |
| 2186 | City of Chiloquin | 38,332 | 2,067 | - | - | 2,067 | - | - | 8,035 | 972 | 9,007 | 37,732 | (221) | 37,511 | - | - |
| 2187 | City of Philomath | 950,931 | 51,279 | - | - | 51,279 | - | - | 199,337 | 23,117 | 222,454 | 936,035 | (5,254) | 930,781 | - | - |
| 2188 | City of Talent | 716,062 | 38,614 | - | 28,603 | 67,217 | - | - | 150,103 | - | 150,103 | 704,845 | 6,501 | 711,346 | - | - |
| 2189 | City of Willamina | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2191 | City of Huntington | 74,770 | 4,032 | - | 1,923 | 5,955 | - | - | 15,674 | - | 15,674 | 73,599 | 437 | 74,036 | - | - |
| 2192 | City of North Plains | 549,563 | 29,635 | - | 33,751 | 63,386 | - | - | 115,201 | - | 115,201 | 540,954 | 7,671 | 548,625 | - | - |
| 2193 | City of Heppner | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2194 | City of Cave Junction | 375,807 | 20,265 | - | 4,402 | 24,667 | - | - | 78,778 | - | 78,778 | 369,920 | 1,001 | 370,921 | - | - |
| 2195 | City of Metolius | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2196 | City of Hubbard | 678,167 | 36,570 | - | - | 36,570 | - | - | 142,159 | 20,360 | 162,519 | 667,544 | (4,627) | 662,917 | - | - |
| 2197 | City of Myrtle Creek | 705,568 | 38,048 | - | 10,739 | 48,787 | - | - | 147,903 | - | 147,903 | 694,516 | 2,441 | 696,957 | - | - |
| 2198 | City of Carlton | 156,596 | 8,444 | - | 16,757 | 25,201 | - | - | 32,826 | - | 32,826 | 154,143 | 3,808 | 157,951 | - | - |
| 2199 | City of Junction City | 1,971,144 | 106,294 | - | - | 106,294 | - | - | 413,196 | 19,573 | 432,769 | 1,940,266 | (4,449) | 1,935,817 | - | - |
| 2200 | City of Wallowa | 80,809 | 4,358 | - | 6,504 | 10,862 | - | - | 16,939 | - | 16,939 | 79,543 | 1,478 | 81,021 | - | - |
| 2201 | City of Coburg | 268,309 | 14,469 | - | - | 14,469 | - | - | 56,244 | 8,591 | 64,835 | 264,106 | (1,952) | 262,154 | - | - |
| 2202 | City of Dallas | 3,564,536 | 192,218 | - | - | 192,218 | - | - | 747,208 | 42,475 | 789,683 | 3,508,699 | (9,654) | 3,499,045 | - | - |
| 2203 | City of Rockaway Beach | 526,789 | 28,407 | - | 31,400 | 59,807 | - | - | 110,427 | - | 110,427 | 518,537 | 7,136 | 525,673 | - | - |
| 2204 | City of Burns | 429,476 | 23,160 | - | 9,725 | 32,885 | - | - | 90,028 | - | 90,028 | 422,749 | 2,210 | 424,959 | - | - |
| 2205 | City of Elgin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2206 | City of Weston | 72,797 | 3,926 | - | - | 3,926 | - | - | 15,260 | 3,939 | 19,199 | 71,656 | (895) | 70,761 | - | - |
| 2207 | City of Mill City | 194,684 | 10,498 | - | - | 10,498 | - | - | 40,810 | 544 | 41,354 | 191,634 | (124) | 191,510 | - | - |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | | Pension Expense | | |
|-----------------|-----------------------|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2208 | City of Fairview | 1,854,933 | 100,027 | - | - | 100,027 | - | - | 388,836 | 12,601 | 401,437 | 1,825,876 | (2,864) | 1,823,012 |
| 2209 | City of Monroe | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2210 | City of Helix | 11,093 | 598 | - | - | 598 | - | - | 2,325 | 337 | 2,662 | 10,919 | (76) | 10,843 |
| 2211 | City of Jefferson | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2212 | Town of Lakeview | 493,947 | 26,636 | - | 8,259 | 34,895 | - | - | 103,543 | - | 103,543 | 486,210 | 1,877 | 488,087 |
| 2213 | City of Stanfield | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2214 | City of Yamhill | 194,085 | 10,466 | - | - | 10,466 | - | - | 40,685 | 18,424 | 59,109 | 191,045 | (4,187) | 186,858 |
| 2215 | City of Powers | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2216 | City of Brookings | 2,217,417 | 119,574 | - | 12,234 | 131,808 | - | - | 464,821 | - | 464,821 | 2,182,682 | 2,780 | 2,185,462 |
| 2217 | City of Sutherlin | 1,190,449 | 64,195 | - | 63,992 | 128,187 | - | - | 249,545 | - | 249,545 | 1,171,801 | 14,544 | 1,186,345 |
| 2218 | City of Prairie City | 82,367 | 4,442 | - | 10,685 | 15,127 | - | - | 17,266 | - | 17,266 | 81,077 | 2,429 | 83,506 |
| 2219 | City of Sheridan | 457,431 | 24,667 | - | - | 24,667 | - | - | 95,888 | 18,517 | 114,405 | 450,265 | (4,208) | 446,057 |
| 2220 | City of Garibaldi | 268,967 | 14,504 | - | 27,282 | 41,786 | - | - | 56,382 | - | 56,382 | 264,754 | 6,201 | 270,955 |
| 2221 | City of Sisters | 476,695 | 25,706 | - | - | 25,706 | - | - | 99,926 | 5,746 | 105,672 | 469,228 | (1,306) | 467,922 |
| 2222 | City of Jacksonville | 552,269 | 29,781 | - | - | 29,781 | - | - | 115,768 | 29,647 | 145,415 | 543,618 | (6,738) | 536,880 |
| 2223 | City of Cannon Beach | 1,327,747 | 71,599 | - | 51,624 | 123,223 | - | - | 278,326 | - | 278,326 | 1,306,948 | 11,733 | 1,318,681 |
| 2224 | City of Falls City | 119,996 | 6,471 | - | 2,027 | 8,498 | - | - | 25,154 | - | 25,154 | 118,116 | 461 | 118,577 |
| 2225 | City of Echo | 170,294 | 9,183 | - | 10,020 | 19,203 | - | - | 35,697 | - | 35,697 | 167,626 | 2,277 | 169,903 |
| 2226 | City of Hines | 316,522 | 17,068 | - | 13,135 | 30,203 | - | - | 66,350 | - | 66,350 | 311,564 | 2,985 | 314,549 |
| 2227 | Town Of Bonanza | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2228 | City of Turner | 280,395 | 15,120 | - | - | 15,120 | - | - | 58,777 | 5,118 | 63,895 | 276,002 | (1,163) | 274,839 |
| 2229 | City of John Day | 386,135 | 20,822 | - | - | 20,822 | - | - | 80,943 | 16,267 | 97,210 | 380,086 | (3,697) | 376,389 |
| 2231 | City of Banks | 145,393 | 7,840 | - | 18,381 | 26,221 | - | - | 30,478 | - | 30,478 | 143,115 | 4,177 | 147,292 |
| 2232 | City of Joseph | 119,484 | 6,443 | - | - | 6,443 | - | - | 25,047 | 3,447 | 28,494 | 117,612 | (783) | 116,829 |
| 2233 | City of Lafayette | 336,130 | 18,126 | - | 11,548 | 29,674 | - | - | 70,460 | - | 70,460 | 330,864 | 2,624 | 333,488 |
| 2234 | City of Aumsville | 291,691 | 15,729 | - | - | 15,729 | - | - | 61,145 | 66,318 | 127,463 | 287,122 | (15,072) | 272,050 |
| 2235 | City of Amity | 267,770 | 14,440 | - | 4,632 | 19,072 | - | - | 56,131 | - | 56,131 | 263,576 | 1,053 | 264,629 |
| 2236 | City of Creswell | 377,698 | 20,367 | - | - | 20,367 | - | - | 79,174 | 37,611 | 116,785 | 371,782 | (8,548) | 363,234 |
| 2237 | City of Troutdale | 3,351,769 | 180,744 | - | 74,615 | 255,359 | - | - | 702,607 | - | 702,607 | 3,299,264 | 16,958 | 3,316,222 |
| 2238 | City of Warrenton | 2,019,912 | 108,924 | - | 81,465 | 190,389 | - | - | 423,419 | - | 423,419 | 1,988,270 | 18,515 | 2,006,785 |
| 2240 | City of Wilsonville | 7,236,749 | 390,242 | - | 207,063 | 597,305 | - | - | 1,516,987 | - | 1,516,987 | 7,123,388 | 47,060 | 7,170,448 |
| 2241 | City of Bay City | 174,061 | 9,386 | - | - | 9,386 | - | - | 36,487 | 5,556 | 42,043 | 171,334 | (1,263) | 170,071 |
| 2242 | City of Gaston | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2243 | City Of Brownsville | 436,379 | 23,532 | - | 1,428 | 24,960 | - | - | 91,475 | - | 91,475 | 429,543 | 324 | 429,867 |
| 2244 | City of Lakeside | 163,018 | 8,791 | - | 32,113 | 40,904 | - | - | 34,172 | - | 34,172 | 160,464 | 7,299 | 167,763 |
| 2245 | City of Dundee | 372,006 | 20,060 | - | - | 20,060 | - | - | 77,981 | 7,038 | 85,019 | 366,179 | (1,599) | 364,580 |
| 2246 | City of Merrill | 4,099 | 221 | - | 562 | 783 | - | - | 859 | - | 859 | 4,035 | 128 | 4,163 |
| 2247 | City of Malin | 74,370 | 4,010 | - | - | 4,010 | - | - | 15,590 | 10,121 | 25,711 | 73,205 | (2,300) | 70,905 |
| 2248 | City of Fossil | 54,612 | 2,945 | - | - | 2,945 | - | - | 11,448 | 755 | 12,203 | 53,756 | (172) | 53,584 |
| 2249 | City of Phoenix | 488,209 | 26,327 | - | 9,088 | 35,415 | - | - | 102,340 | - | 102,340 | 480,561 | 2,065 | 482,626 |
| 2250 | City of Gold Beach | 400,330 | 21,588 | - | - | 21,588 | - | - | 83,918 | 711 | 84,629 | 394,059 | (161) | 393,898 |
| 2251 | City of Rogue River | 597,183 | 32,203 | - | - | 32,203 | - | - | 125,183 | 6,179 | 131,362 | 587,828 | (1,404) | 586,424 |
| 2252 | City of Dayton | 154,561 | 8,335 | - | 21,704 | 30,039 | - | - | 32,399 | - | 32,399 | 152,140 | 4,933 | 157,073 |
| 2253 | Town of Butte Falls | 30,538 | 1,647 | - | 1,435 | 3,082 | - | - | 6,401 | - | 6,401 | 30,059 | 326 | 30,385 |
| 2254 | City of Shady Cove | - | - | - | - | - | - | - | - | 13,659 | - | - | (3,104) | (3,104) |
| 2255 | Town of Canyon City | 70,128 | 3,782 | - | - | 3,782 | - | - | 14,700 | 12,992 | 27,692 | 69,029 | (2,953) | 66,076 |
| 2256 | City of Jordan Valley | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2257 | City of Culver | 107,554 | 5,800 | - | 2,209 | 8,009 | - | - | 22,546 | - | 22,546 | 105,869 | 502 | 106,371 |
| 2258 | City of Adair Village | 155,573 | 8,389 | - | - | 8,389 | - | - | 32,612 | 21,438 | 54,050 | 153,136 | (4,872) | 148,264 |
| 2259 | Town Of Hammond | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2260 | City of Riddle | 196,814 | 10,613 | - | 1,822 | 12,435 | - | - | 41,257 | - | 41,257 | 193,731 | 414 | 194,145 |
| 2261 | City of Waldport | 164,348 | 8,862 | - | - | 8,862 | - | - | 34,451 | 8,511 | 42,962 | 161,774 | (1,934) | 159,840 |
| 2262 | City of Dufur | 78,034 | 4,208 | - | - | 4,208 | - | - | 16,358 | 1,667 | 18,025 | 76,812 | (379) | 76,433 |
| 2263 | City of La Grande | 1,744,766 | 94,087 | - | 33,073 | 127,160 | - | - | 365,742 | - | 365,742 | 1,717,435 | 7,517 | 1,724,952 |
| 2264 | City of Gervais | 249,816 | 13,471 | - | - | 13,471 | - | - | 52,367 | 26,178 | 78,545 | 245,902 | (5,949) | 239,953 |
| 2265 | City of Westfir | 13,201 | 712 | - | 221 | 933 | - | - | 2,767 | - | 2,767 | 12,995 | 50 | 13,045 |
| 2266 | City of Irrigon | 309,042 | 16,665 | - | 830 | 17,495 | - | - | 64,782 | - | 64,782 | 304,201 | 189 | 304,390 |
| 2267 | City of Independence | 1,647,429 | 88,838 | - | 32,953 | 121,791 | - | - | 345,338 | - | 345,338 | 1,621,622 | 7,489 | 1,629,111 |
| 2268 | City of Harrisburg | 514,452 | 27,742 | - | - | 27,742 | - | - | 107,841 | 10,135 | 117,976 | 506,393 | (2,304) | 504,089 |
| 2269 | City of Durham | 26,404 | 1,424 | - | - | 1,424 | - | - | 5,535 | 12,539 | 18,074 | 25,991 | (2,850) | 23,141 |
| 2270 | City of Lyons | 77,970 | 4,205 | - | - | 4,205 | - | - | 16,344 | 671 | 17,015 | 76,749 | (153) | 76,596 |
| 2271 | City of Columbia City | 467,656 | 25,218 | - | 19,881 | 45,099 | - | - | 98,031 | - | 98,031 | 460,330 | 4,519 | 464,849 |
| 2272 | City of Aurora | - | - | - | - | - | - | - | - | 35,392 | 35,392 | - | (8,044) | (8,044) |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|--|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2273 | City of Silverton | 2,149,139 | 115,892 | - | 23,186 | 139,078 | - | - | 450,508 | - | 450,508 | 2,115,474 | 5,270 | 2,120,744 |
| 2274 | City of Gold Hill | 56,286 | 3,035 | - | - | 3,035 | - | - | 11,799 | 3,772 | 15,571 | 55,404 | (857) | 54,547 |
| 2275 | City of Toledo | 1,022,288 | 55,127 | - | 15,774 | 70,901 | - | - | 214,295 | - | 214,295 | 1,006,274 | 3,585 | 1,009,859 |
| 2276 | City of Newport | 1,656,886 | 89,348 | - | 66,133 | 155,481 | - | - | 347,321 | - | 347,321 | 1,630,932 | 15,030 | 1,645,962 |
| 2277 | City Of Rajneeshpuram | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2278 | City of Springfield | 17,733,343 | 956,272 | - | 493,338 | 1,449,610 | - | - | 3,717,311 | - | 3,717,311 | 17,455,557 | 112,122 | 17,567,679 |
| 2279 | City of Keizer | 3,383,783 | 182,471 | - | 12,529 | 195,000 | - | - | 709,318 | - | 709,318 | 3,330,777 | 2,848 | 3,333,625 |
| 2280 | City of Winston | 691,811 | 37,306 | - | 39,590 | 76,896 | - | - | 145,019 | - | 145,019 | 680,974 | 8,998 | 689,972 |
| 2281 | City of Manzanita | 494,223 | 26,651 | - | 7,918 | 34,569 | - | - | 103,600 | - | 103,600 | 486,481 | 1,799 | 488,280 |
| 2282 | City of Eagle Point | 638,313 | 34,421 | - | - | 34,421 | - | - | 133,805 | 5,882 | 139,687 | 628,314 | (1,337) | 626,977 |
| 2283 | City of Maupin | 77,275 | 4,167 | - | - | 4,167 | - | - | 16,199 | 3,663 | 19,862 | 76,064 | (832) | 75,232 |
| 2284 | City of Halsey | 37,061 | 1,998 | - | - | 1,998 | - | - | 7,769 | 19,727 | 27,496 | 36,480 | (4,484) | 31,996 |
| 2285 | City of Veneta | 609,460 | 32,865 | - | 34,083 | 66,948 | - | - | 127,757 | - | 127,757 | 599,913 | 7,746 | 607,659 |
| 2286 | City of Millersburg | 181,881 | 9,808 | - | 8,571 | 18,379 | - | - | 38,126 | - | 38,126 | 179,032 | 1,948 | 180,980 |
| 2287 | City of King City | 264,428 | 14,259 | - | 9,583 | 23,842 | - | - | 55,430 | - | 55,430 | 260,286 | 2,178 | 262,464 |
| 2288 | City of Tualatin | 8,867,007 | 478,154 | - | - | 478,154 | - | - | 1,858,726 | 38,043 | 1,896,769 | 8,728,109 | (8,646) | 8,719,463 |
| 2289 | City Of St Paul | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2290 | City of Molalla | 951,263 | 51,297 | - | 27,783 | 79,080 | - | - | 199,406 | - | 199,406 | 936,362 | 6,314 | 942,676 |
| 2291 | City of Florence | 1,567,654 | 84,536 | - | 60,375 | 144,911 | - | - | 328,616 | - | 328,616 | 1,543,097 | 13,721 | 1,556,818 |
| 2292 | City of North Bend | 2,798,231 | 150,895 | - | - | 150,895 | - | - | 586,573 | 38,797 | 625,370 | 2,754,398 | (8,817) | 2,745,581 |
| 2293 | City of Lowell | 151,467 | 8,168 | - | 1,927 | 10,095 | - | - | 31,751 | - | 31,751 | 149,095 | 438 | 149,533 |
| 2294 | City of Depoe Bay | 490,595 | 26,455 | - | - | 26,455 | - | - | 102,840 | 8,712 | 111,552 | 482,910 | (1,980) | 480,930 |
| 2295 | City of Tigard | 4,678,602 | 252,294 | - | 128,184 | 380,478 | - | - | 980,741 | - | 980,741 | 4,605,313 | 29,133 | 4,634,446 |
| 2296 | City of Happy Valley | 1,747,419 | 94,230 | - | 70,685 | 164,915 | - | - | 366,299 | - | 366,299 | 1,720,046 | 16,065 | 1,736,111 |
| 2297 | City of Rainier | 414,540 | 22,354 | - | - | 22,354 | - | - | 86,897 | 48,556 | 135,453 | 408,047 | (11,036) | 397,011 |
| 2298 | City of Lincoln City | 4,923,598 | 265,505 | - | 155,485 | 420,990 | - | - | 1,032,098 | - | 1,032,098 | 4,846,471 | 35,338 | 4,881,809 |
| 2299 | City of Dunes City | 31,288 | 1,687 | - | 713 | 2,400 | - | - | 6,559 | - | 6,559 | 30,798 | 162 | 30,960 |
| 2300 | City of Yachats | 352,611 | 19,015 | - | 2,176 | 21,191 | - | - | 73,915 | - | 73,915 | 347,088 | 494 | 347,582 |
| 2301 | City of Moro | 46,040 | 2,483 | - | 2,907 | 5,390 | - | - | 9,651 | - | 9,651 | 45,319 | 661 | 45,980 |
| 2302 | City of Mt. Vernon | 75,956 | 4,096 | - | 2,862 | 6,958 | - | - | 15,922 | - | 15,922 | 74,766 | 651 | 75,417 |
| 2303 | City of Woodburn | 7,026,676 | 378,914 | - | 135,575 | 514,489 | - | - | 1,472,951 | - | 1,472,951 | 6,916,606 | 30,812 | 6,947,418 |
| 2304 | City of Gladstone | 1,907,695 | 102,873 | - | 42,397 | 145,270 | - | - | 399,896 | - | 399,896 | 1,877,811 | 9,636 | 1,887,447 |
| 2305 | City of Elkton | 47,702 | 2,572 | - | - | 2,572 | - | - | 9,999 | 349 | 10,348 | 46,955 | (79) | 46,876 |
| 2306 | City of Imbler | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2307 | City of Yoncalla | 125,789 | 6,783 | - | 7,414 | 14,197 | - | - | 26,368 | - | 26,368 | 123,818 | 1,685 | 125,503 |
| 2308 | City of North Powder | 42,754 | 2,306 | - | 2,150 | 4,456 | - | - | 8,962 | - | 8,962 | 42,085 | 489 | 42,574 |
| 2309 | City of Gearhart | 305,551 | 16,477 | - | - | 16,477 | - | - | 64,050 | 4,556 | 68,606 | 300,765 | (1,035) | 299,730 |
| 2501 | Port of The Dalles | 53,772 | 2,900 | - | 14,707 | 17,607 | - | - | 11,272 | - | 11,272 | 52,929 | 3,342 | 56,271 |
| 2504 | Oak Lodge Water District | 862,494 | 46,510 | - | - | 46,510 | - | - | 180,798 | 1,811 | 182,609 | 848,983 | (411) | 848,572 |
| 2507 | Port of Astoria | 622,938 | 33,592 | - | - | 33,592 | - | - | 130,582 | 24,994 | 155,576 | 613,180 | (5,681) | 607,499 |
| 2508 | Multnomah Drainage | 783,039 | 42,225 | - | 30,631 | 72,856 | - | - | 164,143 | - | 164,143 | 770,773 | 6,961 | 777,734 |
| 2510 | Horsefly Irrigation District | 11,345 | 612 | - | - | 612 | - | - | 2,378 | 8,458 | 10,836 | 11,167 | (1,922) | 9,245 |
| 2511 | Grants Pass Irrigation District | 371,418 | 20,029 | - | - | 20,029 | - | - | 77,858 | 5,596 | 83,454 | 365,600 | (1,272) | 364,328 |
| 2512 | Port of Portland | 36,036,033 | 1,943,245 | - | - | 1,943,245 | - | - | 7,553,970 | 143,814 | 7,697,784 | 35,471,542 | (32,685) | 35,438,857 |
| 2513 | Port of Coos Bay | 977,367 | 52,705 | - | - | 52,705 | - | - | 204,878 | 3,812 | 208,690 | 962,057 | (866) | 961,191 |
| 2515 | Klamath County Fire District 1 | 6,247,873 | 336,917 | - | - | 336,917 | - | - | 1,309,696 | 226,736 | 1,536,432 | 6,150,002 | (51,531) | 6,098,471 |
| 2518 | Clackamas County Housing Authority | 1,732,299 | 93,414 | - | 23,639 | 117,053 | - | - | 363,129 | - | 363,129 | 1,705,164 | 5,372 | 1,710,536 |
| 2519 | Portland Housing Authority | 8,914,316 | 480,705 | - | - | 480,705 | - | - | 1,868,643 | 102,662 | 1,971,305 | 8,774,676 | (23,332) | 8,751,344 |
| 2521 | League of Oregon Cities | 3,825,966 | 206,315 | - | - | 206,315 | - | - | 802,009 | 8,100 | 810,109 | 3,766,033 | (1,841) | 3,764,192 |
| 2522 | Lane Council of Governments | 6,406,247 | 345,457 | - | - | 345,457 | - | - | 1,342,895 | 261,514 | 1,604,409 | 6,305,895 | (59,435) | 6,246,460 |
| 2524 | Oak Lodge Sanitary District | 1,326,593 | 71,537 | - | - | 71,537 | - | - | 278,084 | 17,323 | 295,407 | 1,305,812 | (3,937) | 1,301,875 |
| 2526 | Clatskanie PUD | 2,446,983 | 131,954 | - | - | 131,954 | - | - | 512,943 | 117,003 | 629,946 | 2,408,652 | (26,591) | 2,382,061 |
| 2527 | Deschutes Valley Water District | 1,606,779 | 86,646 | - | - | 86,646 | - | - | 336,817 | 267 | 337,084 | 1,581,609 | (61) | 1,581,548 |
| 2528 | Columbia River Fire & Rescue | 2,811,449 | 151,608 | - | 60,888 | 212,496 | - | - | 589,344 | - | 589,344 | 2,767,409 | 13,838 | 2,781,247 |
| 2529 | East Fork Irrigation District | 85,773 | 4,625 | - | 863 | 5,488 | - | - | 17,980 | - | 17,980 | 84,429 | 196 | 84,625 |
| 2530 | River Road Water District | 267,360 | 14,417 | - | - | 14,417 | - | - | 56,045 | 1,196 | 57,241 | 263,172 | (272) | 262,900 |
| 2531 | Oregon School Boards Association | 2,318,021 | 124,999 | - | 60,118 | 185,117 | - | - | 485,910 | - | 485,910 | 2,281,710 | 13,663 | 2,295,373 |
| 2533 | Owyhee Irrigation District | 1,475,645 | 79,574 | - | - | 79,574 | - | - | 309,329 | 37,545 | 346,874 | 1,452,530 | (8,533) | 1,443,997 |
| 2535 | Athena Cemetary Maintenance District 1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2536 | Valley View Cemetary | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2538 | Clackamas Vector Control | 246,082 | 13,270 | - | 2,239 | 15,509 | - | - | 51,584 | - | 51,584 | 242,228 | 509 | 242,737 |
| 2540 | West Extension Irrigation District | 190,706 | 10,284 | - | 2,662 | 12,946 | - | - | 39,976 | - | 39,976 | 187,718 | 605 | 188,323 |
| 2541 | Jackson County Vector Control District | 158,789 | 8,563 | - | 17,398 | 25,961 | - | - | 33,286 | - | 33,286 | 156,301 | 3,954 | 160,255 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|---|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2542 | Rainbow Water District | 407,784 | 21,990 | - | 5,375 | 27,365 | - | - | 85,481 | - | 85,481 | 401,396 | 1,222 | 402,618 |
| 2544 | Santa Clara Rural Fire Protection District | 218,174 | 11,765 | - | 31,132 | 42,897 | - | - | 45,734 | - | 45,734 | 214,757 | 7,076 | 221,833 |
| 2545 | Council of Governments | 4,851,432 | 261,614 | - | 155,301 | 416,915 | - | - | 1,016,970 | - | 1,016,970 | 4,775,436 | 35,296 | 4,810,732 |
| 2547 | Metzger Water District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2549 | Rogue River Fire District | 656,056 | 35,378 | - | 44,537 | 79,915 | - | - | 137,524 | - | 137,524 | 645,779 | 10,122 | 655,901 |
| 2550 | Nysa Road Assessment District 2 | 295,858 | 15,954 | - | - | 15,954 | - | - | 62,019 | 8,051 | 70,070 | 291,224 | (1,830) | 289,394 |
| 2551 | Sandy Fire Department | 693,818 | 37,414 | - | - | 37,414 | - | - | 145,440 | 74,710 | 220,150 | 682,949 | (16,979) | 665,970 |
| 2552 | Winston-Dillard Fire District | 985,868 | 53,163 | - | 9,956 | 63,119 | - | - | 206,660 | - | 206,660 | 970,425 | 2,263 | 972,688 |
| 2553 | Tangent Rural Fire Protection District | 156,391 | 8,433 | - | 2,827 | 11,260 | - | - | 32,783 | - | 32,783 | 153,941 | 642 | 154,583 |
| 2555 | Monroe Fire Department | 38,740 | 2,089 | - | 1,246 | 3,335 | - | - | 8,121 | - | 8,121 | 38,133 | 283 | 38,416 |
| 2556 | Jackson County Fire District 5 | 2,572,330 | 138,713 | - | - | 138,713 | - | - | 539,219 | 23,287 | 562,506 | 2,532,036 | (5,293) | 2,526,743 |
| 2557 | Estacada Fire Department | 286,827 | 15,467 | - | 69,016 | 84,483 | - | - | 60,125 | - | 60,125 | 282,334 | 15,685 | 298,019 |
| 2558 | Boring Fire Department | 1,404,434 | 75,734 | - | 28,787 | 104,521 | - | - | 294,401 | - | 294,401 | 1,382,434 | 6,543 | 1,388,977 |
| 2559 | Keizer Fire Department | 1,807,589 | 97,474 | - | 84,746 | 182,220 | - | - | 378,912 | - | 378,912 | 1,779,274 | 19,260 | 1,798,534 |
| 2561 | Jefferson Rural Fire Protection District | 200,941 | 10,836 | - | 13,429 | 24,265 | - | - | 42,122 | - | 42,122 | 197,794 | 3,052 | 200,846 |
| 2562 | Odell Rural Fire Protection District | 114,384 | 6,168 | - | 3,897 | 10,065 | - | - | 23,977 | - | 23,977 | 112,592 | 886 | 113,478 |
| 2563 | Central Oregon Irrigation District | 1,207,989 | 65,141 | - | 10,976 | 76,117 | - | - | 253,222 | - | 253,222 | 1,189,066 | 2,495 | 1,191,561 |
| 2564 | Illinois Valley Fire District | 176,316 | 9,508 | - | 47,024 | 56,532 | - | - | 36,960 | - | 36,960 | 173,554 | 10,687 | 184,241 |
| 2567 | Charleston Rural Fire Protection District | 143,705 | 7,749 | - | - | 7,749 | - | - | 30,124 | 465 | 30,589 | 141,454 | (106) | 141,348 |
| 2568 | Mollala Rural Fire Protection District 73 | 553,302 | 29,837 | - | - | 29,837 | - | - | 115,985 | 14,672 | 130,657 | 544,635 | (3,335) | 541,300 |
| 2569 | Central Oregon Intergovernmental Council | 2,047,568 | 110,415 | - | 10,415 | 120,830 | - | - | 429,217 | 72,640 | 501,857 | 2,015,494 | (16,509) | 1,998,985 |
| 2570 | Port of St Helens | 223,706 | 12,063 | - | - | 12,063 | - | - | 46,894 | 3,263 | 50,157 | 220,201 | (741) | 219,460 |
| 2571 | Crystal Springs Water District | 148,265 | 7,995 | - | - | 7,995 | - | - | 31,080 | 35,887 | 66,967 | 145,943 | (8,156) | 137,787 |
| 2572 | Local Government Personnel Institute | 445,413 | 24,019 | - | 15,501 | 39,520 | - | - | 93,369 | - | 93,369 | 438,436 | 3,523 | 441,959 |
| 2573 | Goshen Fire District | 120,848 | 6,517 | - | - | 6,517 | - | - | 25,332 | 17,839 | 43,171 | 118,955 | (4,054) | 114,901 |
| 2575 | Jefferson County Rural Fire Protection District 1 | 256,362 | 13,824 | - | 9,311 | 23,135 | - | - | 53,739 | - | 53,739 | 252,346 | 2,116 | 254,462 |
| 2576 | Depoe Bay Rural Fire Protection District | 311,121 | 16,777 | - | 3,306 | 20,083 | - | - | 65,218 | - | 65,218 | 306,247 | 751 | 306,998 |
| 2578 | Washington County Fire District 2 | 1,374,496 | 74,120 | - | - | 74,120 | - | - | 288,125 | 7,015 | 295,140 | 1,352,965 | (1,594) | 1,351,371 |
| 2579 | La Pine Rural Fire Protection District | 1,521,531 | 82,049 | - | 3,019 | 85,068 | - | - | 318,947 | - | 318,947 | 1,497,697 | 686 | 1,498,383 |
| 2580 | Marion County Fire District 1 | 3,864,218 | 208,378 | - | - | 208,378 | - | - | 810,028 | 65,443 | 875,471 | 3,803,686 | (14,873) | 3,788,813 |
| 2581 | Port of Umatilla | 210,634 | 11,358 | - | 18,547 | 29,905 | - | - | 44,154 | - | 44,154 | 207,334 | 4,215 | 211,549 |
| 2582 | Talent Irrigation District | 496,601 | 26,779 | - | - | 26,779 | - | - | 104,099 | 1,121 | 105,220 | 488,822 | (255) | 488,567 |
| 2585 | Rogue River Valley Irrigation District | 202,262 | 10,907 | - | - | 10,907 | - | - | 42,399 | 10,007 | 52,406 | 199,094 | (2,274) | 196,820 |
| 2587 | Tualatin Valley Irrigation District | 179,469 | 9,678 | - | 9,607 | 19,285 | - | - | 37,621 | - | 37,621 | 176,658 | 2,183 | 178,841 |
| 2588 | Clatskanie Rural Fire Protection District | 448,956 | 24,210 | - | 37,294 | 61,504 | - | - | 94,111 | - | 94,111 | 441,924 | 8,476 | 450,400 |
| 2589 | West Slope Water District | 451,442 | 24,344 | - | 7,619 | 31,963 | - | - | 94,632 | - | 94,632 | 444,370 | 1,731 | 446,101 |
| 2590 | Redmond Fire & Rescue | 3,400,266 | 183,360 | - | 131,562 | 314,922 | - | - | 712,773 | - | 712,773 | 3,347,002 | 29,901 | 3,376,903 |
| 2592 | Medford Irrigation District | 304,404 | 16,415 | - | - | 16,415 | - | - | 63,810 | 20 | 63,830 | 299,636 | (4) | 299,632 |
| 2594 | Metro | 31,586,277 | 1,703,292 | - | 621,458 | 2,324,750 | - | - | 6,621,200 | - | 6,621,200 | 31,091,490 | 141,241 | 31,232,731 |
| 2595 | Canby Fire District | 1,784,256 | 96,216 | - | 16,067 | 112,283 | - | - | 374,020 | - | 374,020 | 1,756,306 | 3,652 | 1,759,958 |
| 2596 | Bend Parks & Recreation | 3,119,344 | 168,211 | - | 68,774 | 236,985 | - | - | 653,885 | - | 653,885 | 3,070,481 | 15,630 | 3,086,111 |
| 2597 | Mapleton Water District | 27,145 | 1,464 | - | - | 1,464 | - | - | 5,690 | 1,581 | 7,271 | 26,720 | (359) | 26,361 |
| 2598 | Marion County Housing Authority | - | - | - | - | - | - | - | - | 35,012 | 35,012 | - | (7,957) | (7,957) |
| 2599 | South Suburban Sanitary District | 553,584 | 29,852 | - | - | 29,852 | - | - | 116,044 | 9,915 | 125,959 | 544,913 | (2,253) | 542,660 |
| 2600 | Winston-Dillard Water District | 312,851 | 16,870 | - | 10,901 | 27,771 | - | - | 65,581 | - | 65,581 | 307,950 | 2,478 | 310,428 |
| 2601 | Baker Valley Irrigation District | 11,132 | 600 | - | 2,583 | 3,183 | - | - | 2,334 | - | 2,334 | 10,958 | 587 | 11,545 |
| 2602 | Aumsville Rural Fire Protection District | 163,667 | 8,826 | - | 13,604 | 22,430 | - | - | 34,308 | - | 34,308 | 161,103 | 3,092 | 164,195 |
| 2603 | Corbett Water District | 166,057 | 8,955 | - | 3,797 | 12,752 | - | - | 34,809 | - | 34,809 | 163,456 | 863 | 164,319 |
| 2604 | Netarts-Oceanside Sanitary District | 156,581 | 8,444 | - | 9,616 | 18,060 | - | - | 32,823 | - | 32,823 | 154,128 | 2,186 | 156,314 |
| 2605 | Scio Fire District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2606 | West Valley Housing Authority | 718,098 | 38,723 | - | 6,291 | 45,014 | - | - | 150,530 | - | 150,530 | 706,849 | 1,430 | 708,279 |
| 2607 | Hoodland Fire District 74 | 831,050 | 44,814 | - | 9,764 | 54,578 | - | - | 174,207 | - | 174,207 | 818,031 | 2,219 | 820,250 |
| 2608 | Gaston Rural Fire Protection District | 81,491 | 4,394 | - | 2,635 | 7,029 | - | - | 17,082 | - | 17,082 | 80,214 | 599 | 80,813 |
| 2610 | Turner Fire District | 139,429 | 7,519 | - | 7,412 | 14,931 | - | - | 29,227 | - | 29,227 | 137,244 | 1,685 | 138,929 |
| 2612 | Community Services Consortium | 2,955,901 | 159,397 | - | - | 159,397 | - | - | 619,624 | 59,605 | 679,229 | 2,909,598 | (13,546) | 2,896,052 |
| 2613 | Polk Soil & Water Conservation District | 95,208 | 5,134 | - | - | 5,134 | - | - | 19,958 | 11,421 | 31,379 | 93,716 | (2,596) | 91,120 |
| 2614 | Mountain Valley Mental Health Program | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2615 | Humanities Council | 68,036 | 3,669 | - | - | 3,669 | - | - | 14,262 | 514 | 14,776 | 66,971 | (117) | 66,854 |
| 2616 | Alcohol Safety Action Program | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2617 | Clean Water Services | 15,003,706 | 809,076 | - | 81,418 | 890,494 | - | - | 3,145,117 | - | 3,145,117 | 14,768,678 | 18,504 | 14,787,182 |
| 2618 | Estacada Cemetery District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2619 | Comprehensive Options For Drug Abusers | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2620 | Jackson County Fire District 4 | 305,290 | 16,463 | - | - | 16,463 | - | - | 63,996 | 14,707 | 78,703 | 300,507 | (3,343) | 297,164 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|--|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2623 | Evans Valley Fire District 6 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2624 | Klamath Vector Control | 124,219 | 6,699 | - | 306 | 7,005 | - | - | 26,039 | - | 26,039 | 122,274 | 70 | 122,344 |
| 2625 | Port of Newport | 163,496 | 8,817 | - | - | 8,817 | - | - | 34,272 | 80,339 | 114,611 | 160,935 | (18,259) | 142,676 |
| 2626 | Tillamook Peoples Utility District | 5,842,327 | 315,048 | - | - | 315,048 | - | - | 1,224,684 | 33,099 | 1,257,783 | 5,750,809 | (7,523) | 5,743,286 |
| 2628 | McKenzie Fire And Rescue | 242,555 | 13,080 | - | 10,677 | 23,757 | - | - | 50,845 | - | 50,845 | 238,756 | 2,427 | 241,183 |
| 2629 | Metropolitan Wastewater Management Commission | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2630 | Sheridan Fire District | 262,060 | 14,132 | - | 3,721 | 17,853 | - | - | 54,934 | - | 54,934 | 257,955 | 846 | 258,801 |
| 2631 | Arch Cape Water-Sanitary District | 89,438 | 4,823 | - | 1,658 | 6,481 | - | - | 18,748 | - | 18,748 | 88,037 | 377 | 88,414 |
| 2632 | Umpqua Regional Council of Governments | 26,763 | 1,443 | - | 8,003 | 9,446 | - | - | 5,610 | - | 5,610 | 26,343 | 1,819 | 28,162 |
| 2633 | Port of Cascade Locks | 148,583 | 8,012 | - | 8,012 | 8,012 | - | - | 31,146 | 539 | 31,685 | 146,255 | (123) | 146,132 |
| 2637 | Northeast Oregon Housing Authority | 541,388 | 29,194 | - | 20,401 | 49,595 | - | - | 113,487 | - | 113,487 | 532,908 | 4,637 | 537,545 |
| 2638 | North Douglas County Fire and EMS | 184,269 | 9,937 | - | 4,074 | 14,011 | - | - | 38,627 | - | 38,627 | 181,383 | 926 | 182,309 |
| 2641 | Suburban East Salem Water District | 259,136 | 13,974 | - | - | 13,974 | - | - | 54,321 | 24,322 | 78,643 | 255,077 | (5,528) | 249,549 |
| 2642 | Dexter Rural Fire Protection District | 53,938 | 2,909 | - | - | 2,909 | - | - | 11,307 | 411 | 11,718 | 53,093 | (93) | 53,000 |
| 2643 | Sweet Home Cemetery | 74,309 | 4,007 | - | 613 | 4,620 | - | - | 15,577 | - | 15,577 | 73,145 | 139 | 73,284 |
| 2644 | Lakeside Water District | 88,711 | 4,784 | - | - | 4,784 | - | - | 18,596 | 1,805 | 20,401 | 87,322 | (410) | 86,912 |
| 2645 | Chiloquin Agency Lake Rural Fire Protection District | 71,363 | 3,848 | - | - | 3,848 | - | - | 14,959 | 1,557 | 16,516 | 70,245 | (354) | 69,891 |
| 2646 | Keno Rural Fire Protection District | 66,068 | 3,563 | - | 931 | 4,494 | - | - | 13,849 | - | 13,849 | 65,033 | 211 | 65,244 |
| 2647 | Crooked River Ranch Rural Fire Protection District | 295,461 | 15,933 | - | - | 15,933 | - | - | 61,935 | 3,567 | 65,502 | 290,832 | (811) | 290,021 |
| 2648 | Black Butte Ranch Rural Fire Protection District | 510,059 | 27,505 | - | 26,369 | 53,874 | - | - | 106,920 | - | 106,920 | 502,069 | 5,993 | 508,062 |
| 2649 | Colton Fire Department | 68,912 | 3,716 | - | 911 | 4,627 | - | - | 14,445 | - | 14,445 | 67,832 | 207 | 68,039 |
| 2650 | Pleasant Hill Fire Department | 41,755 | 2,252 | - | 1,987 | 4,239 | - | - | 8,753 | - | 8,753 | 41,101 | 451 | 41,552 |
| 2651 | Imbler Rural Fire Protection District | 24,579 | 1,325 | - | 290 | 1,615 | - | - | 5,152 | - | 5,152 | 24,194 | 66 | 24,260 |
| 2652 | The Oregon Consortium | 242,938 | 13,100 | - | 18,798 | 31,898 | - | - | 50,925 | - | 50,925 | 239,132 | 4,272 | 243,404 |
| 2653 | Umatilla Fire Department | 116,920 | 6,305 | - | - | 6,305 | - | - | 24,509 | 5,467 | 29,976 | 115,089 | (1,242) | 113,847 |
| 2654 | Spring Valley Rural Fire Protection District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2655 | North Bay Rural Fire Protection District | 51,077 | 2,754 | - | 244 | 2,998 | - | - | 10,707 | - | 10,707 | 50,277 | 55 | 50,332 |
| 2657 | Mid-Willamette Valley Senior Service Agency | 5,061,234 | 272,927 | - | 59,151 | 332,078 | - | - | 1,060,949 | - | 1,060,949 | 4,981,951 | 13,444 | 4,995,395 |
| 2658 | Salem Metropolitan Communication Agency | 99,611 | 5,372 | - | 425 | 5,797 | - | - | 20,881 | - | 20,881 | 98,051 | 97 | 98,148 |
| 2659 | Silverton Fire District | 368,291 | 19,860 | - | 6,490 | 26,350 | - | - | 77,202 | - | 77,202 | 362,522 | 1,475 | 363,997 |
| 2660 | Tualatin Valley Fire & Rescue | 34,235,839 | 1,846,170 | - | 95,007 | 1,941,177 | - | - | 7,176,608 | - | 7,176,608 | 33,699,547 | 21,592 | 33,721,139 |
| 2661 | Lincoln County 911 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2662 | East Central Oregon Association of Counties | 13,508 | 728 | - | - | 728 | - | - | 2,832 | 306 | 3,138 | 13,296 | (70) | 13,226 |
| 2663 | Metropolitan Area Communications Commission | 751,345 | 40,516 | - | 9,845 | 50,361 | - | - | 157,499 | - | 157,499 | 739,575 | 2,238 | 741,813 |
| 2664 | Applegate Valley Rural Fire Protection District 9 | 282,003 | 15,207 | - | 9,655 | 24,862 | - | - | 59,114 | - | 59,114 | 277,586 | 2,194 | 279,780 |
| 2665 | N NE Community Mental Health Center | 84,224 | 4,542 | - | - | 4,542 | - | - | 17,655 | 685 | 18,340 | 82,905 | (156) | 82,749 |
| 2666 | Central City Concern | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2667 | Mental Health Services West Inc | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2668 | Southeast Mental Health Network Inc | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2669 | Roseburg Urban Sanitary Authority | 679,209 | 36,626 | - | 15,811 | 52,437 | - | - | 142,378 | - | 142,378 | 668,569 | 3,593 | 672,162 |
| 2670 | Mt Hood Community Mental Health Ctr | 182,800 | 9,857 | - | 33 | 9,890 | - | - | 38,319 | - | 38,319 | 179,936 | 7 | 179,943 |
| 2671 | Columbia 911 Communications District | 988,800 | 53,321 | - | 27,377 | 80,698 | - | - | 207,275 | - | 207,275 | 973,310 | 6,222 | 979,532 |
| 2672 | Rockwood Water PUD | 1,132,051 | 61,046 | - | - | 61,046 | - | - | 237,304 | 40,658 | 277,962 | 1,114,318 | (9,240) | 1,105,078 |
| 2673 | Port Orford Library | - | - | - | - | - | - | - | - | 1,694 | 1,694 | - | (385) | (385) |
| 2674 | Nestucca Rural Fire District | 157,434 | 8,490 | - | 16,386 | 24,876 | - | - | 33,002 | - | 33,002 | 154,968 | 3,724 | 158,692 |
| 2675 | Salmon Harbor-Douglas County | 128,708 | 6,941 | - | 14,449 | 21,390 | - | - | 26,980 | - | 26,980 | 126,692 | 3,284 | 129,976 |
| 2676 | Woodburn Fire District | 1,265,589 | 68,247 | - | 38,823 | 107,070 | - | - | 265,296 | - | 265,296 | 1,245,764 | 8,823 | 1,254,587 |
| 2677 | Portland Private Industry Council Inc | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2678 | Central Oregon Regional Housing Authority | 214,229 | 11,552 | - | 38,401 | 49,953 | - | - | 44,907 | - | 44,907 | 210,874 | 8,727 | 219,601 |
| 2679 | Columbia River Public Utility District | 2,401,420 | 129,497 | - | - | 129,497 | - | - | 503,392 | 40,135 | 543,527 | 2,363,802 | (9,122) | 2,354,680 |
| 2681 | Cloverdale Rural Fire Protection District | 123,772 | 6,674 | - | 14,135 | 20,809 | - | - | 25,945 | - | 25,945 | 121,833 | 3,213 | 125,046 |
| 2684 | Parkdale Fire District | 106,274 | 5,731 | - | 521 | 6,252 | - | - | 22,278 | - | 22,278 | 104,610 | 118 | 104,728 |
| 2685 | Oregon Community College Association | 15,052 | 812 | - | 316 | 1,128 | - | - | 3,155 | - | 3,155 | 14,816 | 72 | 14,888 |
| 2686 | Weston Cemetery | 19,679 | 1,061 | - | - | 1,061 | - | - | 4,125 | 421 | 4,546 | 19,371 | (96) | 19,275 |
| 2687 | Columbia Drainage Vector Control District | 144,498 | 7,792 | - | 8,908 | 16,700 | - | - | 30,290 | - | 30,290 | 142,234 | 2,025 | 144,259 |
| 2688 | Polk County Fire District 1 | 810,500 | 43,706 | - | - | 43,706 | - | - | 169,899 | 9,924 | 179,823 | 797,804 | (2,256) | 795,548 |
| 2689 | Redmond Area Park & Recreation District | 183,506 | 9,896 | - | - | 9,896 | - | - | 38,467 | 12,254 | 50,721 | 180,632 | (2,785) | 177,847 |
| 2692 | Siuslaw Public Library | 219,219 | 11,821 | - | 11,821 | 11,821 | - | - | 45,953 | 15,989 | 61,942 | 215,785 | (3,634) | 212,151 |
| 2694 | Philomath Fire Department | 343,304 | 18,513 | - | - | 18,513 | - | - | 71,964 | 7,347 | 79,311 | 337,927 | (1,670) | 336,257 |
| 2695 | Washington County Consolidated Communications Agency | 5,213,506 | 281,139 | - | - | 281,139 | - | - | 1,092,869 | 42,964 | 1,135,833 | 5,131,839 | (9,764) | 5,122,075 |
| 2696 | Stayton Fire District | 458,409 | 24,720 | - | 5,362 | 30,082 | - | - | 96,093 | - | 96,093 | 451,228 | 1,219 | 452,447 |
| 2697 | Oregon Museum Park | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2698 | Halsey Shedd Rural Fire Protection District | 27,546 | 1,485 | - | 187 | 1,672 | - | - | 5,774 | - | 5,774 | 27,114 | 43 | 27,157 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|--|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2699 | Chetco Library Board | 178,843 | 9,644 | - | - | 9,644 | - | - | 37,489 | 7,901 | 45,390 | 176,041 | (1,796) | 174,245 |
| 2700 | Lowell Rural Fire Protection District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2701 | Sisters-Camp Sherman Rural Fire Protection District | 944,588 | 50,937 | - | - | 50,937 | - | - | 198,007 | 40,758 | 238,765 | 929,791 | (9,263) | 920,528 |
| 2702 | Banks Fire District 13 | 118,140 | 6,371 | - | - | 6,371 | - | - | 24,765 | 175 | 24,940 | 116,289 | (40) | 116,249 |
| 2703 | Westport Sewer District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2704 | Clatsop County 4-H District | - | - | - | - | - | - | - | - | 43,948 | 43,948 | - | (9,988) | (9,988) |
| 2705 | Lebanon Fire District | 2,650,187 | 142,911 | - | 44,419 | 187,330 | - | - | 555,539 | - | 555,539 | 2,608,673 | 10,095 | 2,618,768 |
| 2706 | Stanfield Fire District | 62,756 | 3,384 | - | - | 3,384 | - | - | 13,155 | 777 | 13,932 | 61,773 | (176) | 61,597 |
| 2707 | Clatskanie Library | 67,818 | 3,657 | - | 1,290 | 4,947 | - | - | 14,216 | - | 14,216 | 66,755 | 293 | 67,048 |
| 2708 | Milton-Freewater Cemetery District 3 | 52,838 | 2,849 | - | - | 2,849 | - | - | 11,076 | 289 | 11,365 | 52,010 | (66) | 51,944 |
| 2709 | Scappoose Public Library | 64,338 | 3,469 | - | 420 | 3,889 | - | - | 13,487 | - | 13,487 | 63,330 | 96 | 63,426 |
| 2710 | Klamath County Emergency Communications District | 502,329 | 27,088 | - | - | 27,088 | - | - | 105,300 | 12,956 | 118,256 | 494,460 | (2,945) | 491,515 |
| 2712 | Jefferson County EMS | 207,219 | 11,174 | - | - | 11,174 | - | - | 43,438 | 15,644 | 59,082 | 203,973 | (3,556) | 200,417 |
| 2713 | Port of Tillamook Bay | 410,974 | 22,162 | - | - | 22,162 | - | - | 86,149 | 49,575 | 135,724 | 404,536 | (11,267) | 393,269 |
| 2714 | Winchester Bay Sanitary District | 79,276 | 4,275 | - | - | 4,275 | - | - | 16,618 | 3,272 | 19,890 | 78,034 | (744) | 77,290 |
| 2715 | Jackson County Fire District 3 | 4,586,488 | 247,327 | - | 322,188 | 569,515 | - | - | 961,432 | - | 961,432 | 4,514,642 | 73,225 | 4,587,867 |
| 2716 | Neskowin Water District | 152,391 | 8,218 | - | - | 8,218 | - | - | 31,945 | 3,415 | 35,360 | 150,004 | (776) | 149,228 |
| 2717 | Ice Fountain Water District | 94,607 | 5,102 | - | - | 5,102 | - | - | 19,832 | 4,349 | 24,181 | 93,125 | (989) | 92,136 |
| 2718 | Curry Library | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2719 | Human Solutions, Inc | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2720 | Tri-Met | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2721 | Klamath Housing Authority | 383,510 | 20,681 | - | 150 | 20,831 | - | - | 80,392 | - | 80,392 | 377,502 | 34 | 377,536 |
| 2722 | Tillamook 9-1-1 | - | - | - | - | - | - | - | - | 2,897 | - | - | (658) | (658) |
| 2723 | Oregon Coastal Zone Management Association | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2724 | Nehalem Bay Wastewater Agency | 117,821 | 6,354 | - | 1,335 | 7,689 | - | - | 24,698 | - | 24,698 | 115,975 | 304 | 116,279 |
| 2725 | West Valley Fire District | 309,482 | 16,689 | - | 15,632 | 32,321 | - | - | 64,874 | - | 64,874 | 304,634 | 3,553 | 308,187 |
| 2726 | Yamhill Communications Agency | 833,422 | 44,942 | - | - | 44,942 | - | - | 174,704 | 38,361 | 213,065 | 820,367 | (8,718) | 811,649 |
| 2728 | Baker County Library District | 342,879 | 18,490 | - | 4,653 | 23,143 | - | - | 71,875 | - | 71,875 | 337,508 | 1,057 | 338,565 |
| 2729 | Douglas County Fire District 2 | 7,747,545 | 417,787 | - | - | 417,787 | - | - | 1,624,061 | 76,830 | 1,700,891 | 7,626,183 | (17,461) | 7,608,722 |
| 2731 | Canby Utility Board | 1,452,943 | 78,350 | - | 51,545 | 129,895 | - | - | 304,570 | - | 304,570 | 1,430,183 | 11,715 | 1,441,898 |
| 2732 | Umatilla County Special Library District | 55,049 | 2,969 | - | - | 2,969 | - | - | 11,540 | 1,912 | 13,452 | 54,187 | (434) | 53,753 |
| 2733 | Wiard Memorial Park District | 134,377 | 7,246 | - | 2,252 | 9,498 | - | - | 28,168 | - | 28,168 | 132,272 | 512 | 132,784 |
| 2734 | Seal Rock Water District | 260,819 | 14,065 | - | 10,484 | 24,549 | - | - | 54,674 | - | 54,674 | 256,733 | 2,383 | 259,116 |
| 2736 | Wasco 9-1-1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2737 | Portland Energy Conservation Inc | 33,551 | 1,809 | - | 1,738 | 3,547 | - | - | 7,033 | - | 7,033 | 33,025 | 395 | 33,420 |
| 2739 | Scappoose Rural Fire Protection District | 1,400,927 | 75,545 | - | 59,548 | 135,093 | - | - | 293,666 | - | 293,666 | 1,378,982 | 13,534 | 1,392,516 |
| 2740 | Neskowin Regional Sanitary Authority | 39,297 | 2,119 | - | - | 2,119 | - | - | 8,238 | 810 | 9,048 | 38,682 | (184) | 38,498 |
| 2741 | Port of Garibaldi | 193,716 | 10,446 | - | 10,941 | 21,387 | - | - | 40,607 | - | 40,607 | 190,682 | 2,487 | 193,169 |
| 2742 | Amity Fire District | 75,918 | 4,094 | - | 1,076 | 5,170 | - | - | 15,914 | - | 15,914 | 74,729 | 244 | 74,973 |
| 2743 | Douglas Soil & Water Conservation District | - | - | - | - | - | - | - | - | 121 | 121 | - | (28) | (28) |
| 2745 | Clackamas County Fire District | 18,739,171 | 1,010,511 | - | 119,803 | 1,130,314 | - | - | 3,928,155 | - | 3,928,155 | 18,445,628 | 27,228 | 18,472,856 |
| 2746 | Marion-Salem Data Center | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2747 | Salem Housing Authority | 1,568,635 | 84,589 | - | - | 84,589 | - | - | 328,821 | 58,210 | 387,031 | 1,544,063 | (13,230) | 1,530,833 |
| 2749 | Black Butte Ranch Police | 325,776 | 17,568 | - | 24,738 | 42,306 | - | - | 68,290 | - | 68,290 | 320,673 | 5,622 | 326,295 |
| 2750 | Eastern Oregon Human Services Consortium | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2752 | Mist-Birkenfeld Rural Fire Protection District | - | - | - | - | - | - | - | - | 38,901 | 38,901 | - | (8,841) | (8,841) |
| 2753 | Linn-Benton Housing Authority | 557,232 | 30,049 | - | 54,789 | 84,838 | - | - | 116,809 | - | 116,809 | 548,504 | 12,452 | 560,956 |
| 2754 | Western Lane Ambulance District | 862,547 | 46,513 | - | - | 46,513 | - | - | 180,809 | 27,786 | 208,595 | 849,035 | (6,315) | 842,720 |
| 2756 | Sandy Area Sch Trans Agency | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2757 | City of Stayton | 789,140 | 42,554 | - | 3,215 | 45,769 | - | - | 165,422 | - | 165,422 | 776,778 | 731 | 777,509 |
| 2758 | Mohawk Valley Rural Fire District | 49,455 | 2,667 | - | 9,935 | 12,602 | - | - | 10,367 | - | 10,367 | 48,681 | 2,258 | 50,939 |
| 2760 | Knappa Svensen Burnside Rural Fire Protection District | 53,730 | 2,897 | - | 1,805 | 4,702 | - | - | 11,263 | - | 11,263 | 52,888 | 410 | 53,298 |
| 2761 | Clackamas River Water | 2,251,307 | 121,402 | - | - | 121,402 | - | - | 471,925 | 12,859 | 484,784 | 2,216,041 | (2,923) | 2,213,118 |
| 2763 | Junction City Fire Department | 227,442 | 12,265 | - | 23,718 | 35,983 | - | - | 47,677 | - | 47,677 | 223,879 | 5,391 | 229,270 |
| 2765 | Green Sanitary | 210,450 | 11,349 | - | 3,138 | 14,487 | - | - | 44,115 | - | 44,115 | 207,154 | 713 | 207,867 |
| 2766 | Southwest Lincoln County Water District | 171,300 | 9,237 | - | - | 9,237 | - | - | 35,908 | 10,897 | 46,805 | 168,617 | (2,476) | 166,141 |
| 2767 | Springfield Utility Board | 29,361 | 1,583 | - | 2,455 | 4,038 | - | - | 6,155 | - | 6,155 | 28,901 | 558 | 29,459 |
| 2768 | Lake County Library District | 106,162 | 5,725 | - | 5,603 | 11,328 | - | - | 22,254 | - | 22,254 | 104,499 | 1,274 | 105,773 |
| 2771 | Harbor Water PUD | 58,520 | 3,156 | - | - | 3,156 | - | - | 12,267 | 5,179 | 17,446 | 57,604 | (1,177) | 56,427 |
| 2772 | Umatilla County Soil & Water District | 56,012 | 3,020 | - | - | 3,020 | - | - | 11,741 | 8,617 | 20,358 | 55,135 | (1,958) | 53,177 |
| 2773 | Housing Authority of Jackson County | 2,029,593 | 109,446 | - | 48,258 | 157,704 | - | - | 425,449 | - | 425,449 | 1,997,800 | 10,968 | 2,008,768 |
| 2774 | Oregon Trail Library District | 86,595 | 4,670 | - | 798 | 5,468 | - | - | 18,152 | - | 18,152 | 85,239 | 181 | 85,420 |
| 2776 | Rainier Cemetery District | 23,498 | 1,267 | - | 3,562 | 4,829 | - | - | 4,926 | - | 4,926 | 23,129 | 810 | 23,939 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|---|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2777 | City of Newberg | 5,154,234 | 277,942 | - | 104,248 | 382,190 | - | - | 1,080,444 | - | 1,080,444 | 5,073,495 | 23,693 | 5,097,188 |
| 2778 | Mulino Water District 23 | 48,407 | 2,610 | - | 2,387 | 4,997 | - | - | 10,147 | - | 10,147 | 47,649 | 542 | 48,191 |
| 2779 | Brownsville Rural Fire Protection District | 33,567 | 1,810 | - | - | 1,810 | - | - | 7,036 | 4,248 | 11,284 | 33,042 | (965) | 32,077 |
| 2780 | Nehalem Bay Health District | 21,923 | 1,182 | - | - | 1,182 | - | - | 4,595 | 2,051 | 6,646 | 21,579 | (466) | 21,113 |
| 2781 | North Bend Coos-Curry Housing Authority | 371,438 | 20,030 | - | - | 20,030 | - | - | 77,862 | 32,119 | 109,981 | 365,620 | (7,300) | 358,320 |
| 2782 | Millington Rural Fire Protection District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2783 | Tillamook Fire District | 135,210 | 7,291 | - | - | 7,291 | - | - | 28,343 | 2,572 | 30,915 | 133,092 | (585) | 132,507 |
| 2784 | Eisenschmidt Pool | 146,704 | 7,911 | - | 9,913 | 17,824 | - | - | 30,752 | - | 30,752 | 144,405 | 2,253 | 146,658 |
| 2785 | Fern Ridge Community Library | 10,269 | 554 | - | - | 554 | - | - | 2,153 | 23,283 | 25,436 | 10,108 | (5,292) | 4,816 |
| 2786 | Seal Rock Rural Fire Protection District | 34,272 | 1,848 | - | 1,976 | 3,824 | - | - | 7,184 | - | 7,184 | 33,735 | 449 | 34,184 |
| 2788 | Port of Hood River | 474,231 | 25,573 | - | - | 25,573 | - | - | 99,410 | 11,037 | 110,447 | 466,802 | (2,509) | 464,293 |
| 2789 | Farmers Irrigation District | 285,459 | 15,393 | - | - | 15,393 | - | - | 59,839 | 16,348 | 76,187 | 280,988 | (3,716) | 277,272 |
| 2790 | Silver Falls Library District | 311,708 | 16,809 | - | 4,048 | 20,857 | - | - | 65,341 | - | 65,341 | 306,825 | 920 | 307,745 |
| 2792 | North Wasco County Parks And Recreation District | 297,285 | 16,031 | - | 3,517 | 19,548 | - | - | 62,318 | - | 62,318 | 292,629 | 799 | 293,428 |
| 2793 | North Lincoln Fire & Rescue District 1 | 456,726 | 24,629 | - | 42,027 | 66,656 | - | - | 95,740 | - | 95,740 | 449,571 | 9,551 | 459,122 |
| 2794 | Siuslaw Rural Fire Protection District 1 | 412,370 | 22,237 | - | - | 22,237 | - | - | 86,442 | 15,930 | 102,372 | 405,910 | (3,621) | 402,289 |
| 2796 | West Side Rural Fire Protection District | 34,101 | 1,839 | - | 1,839 | 3,678 | - | - | 7,148 | 1,397 | 8,545 | 33,567 | (318) | 33,249 |
| 2797 | Vernonia Fire | 29,276 | 1,579 | - | 407 | 1,986 | - | - | 6,137 | - | 6,137 | 28,817 | 92 | 28,909 |
| 2798 | Fairview Water District | 115,198 | 6,212 | - | 12,544 | 18,756 | - | - | 24,148 | - | 24,148 | 113,394 | 2,851 | 116,245 |
| 2799 | Sublimity Fire District | 145,068 | 7,823 | - | 5,603 | 13,426 | - | - | 30,409 | - | 30,409 | 142,795 | 1,273 | 144,068 |
| 2801 | Coburg Rural Fire Protection District | 88,868 | 4,792 | - | 1,278 | 6,070 | - | - | 18,629 | - | 18,629 | 87,476 | 290 | 87,766 |
| 2802 | Rural Road Assessment District 3 | 192,371 | 10,374 | - | 10,286 | 20,660 | - | - | 40,325 | - | 40,325 | 189,357 | 2,338 | 191,695 |
| 2803 | Southwestern Polk County Rural Fire Protection District | 6,052 | 326 | - | - | 326 | - | - | 1,269 | 174 | 1,443 | 5,957 | (40) | 5,917 |
| 2804 | Aurora Rural Fire Protection District | 202,419 | 10,915 | - | 11,057 | 21,972 | - | - | 42,432 | - | 42,432 | 199,248 | 2,513 | 201,761 |
| 2806 | Multnomah County Rural Fire Protection District 14 | 37,139 | 2,003 | - | 354 | 2,357 | - | - | 7,785 | - | 7,785 | 36,557 | 81 | 36,638 |
| 2808 | Lifeways | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2809 | Juntura Road District 4 | 13,305 | 717 | - | - | 717 | - | - | 2,789 | 10 | 2,799 | 13,096 | (2) | 13,094 |
| 2810 | Sutherlin Water Control District | 36,989 | 1,995 | - | 737 | 2,732 | - | - | 7,754 | - | 7,754 | 36,410 | 167 | 36,577 |
| 2811 | Mid-Columbia Center For Living | 3,048,892 | 164,412 | - | - | 164,412 | - | - | 639,117 | 12,893 | 652,010 | 3,001,132 | (2,930) | 2,998,202 |
| 2812 | Workforce Development Board | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2814 | The Job Council | 1,586,215 | 85,537 | - | 33,543 | 119,080 | - | - | 332,507 | - | 332,507 | 1,561,368 | 7,624 | 1,568,992 |
| 2815 | Hermiston Rural Fire Protection District | 1,412,317 | 76,159 | - | - | 76,159 | - | - | 296,054 | 36,860 | 332,914 | 1,390,194 | (8,377) | 1,381,817 |
| 2816 | Odell Sanitary District | 193,882 | 10,455 | - | 9,724 | 20,179 | - | - | 40,642 | - | 40,642 | 190,845 | 2,210 | 193,055 |
| 2817 | Wickiup Water District | 72,066 | 3,886 | - | 2,023 | 5,909 | - | - | 15,107 | - | 15,107 | 70,937 | 460 | 71,397 |
| 2818 | Netarts Water District | 100,627 | 5,426 | - | 5,588 | 11,014 | - | - | 21,094 | - | 21,094 | 99,050 | 1,270 | 100,320 |
| 2819 | Harrisburg Fire and Rescue | 144,468 | 7,790 | - | 767 | 8,557 | - | - | 30,284 | - | 30,284 | 142,205 | 174 | 142,379 |
| 2820 | Central Oregon Coast Fire & Rescue District | 238,907 | 12,883 | - | 9,845 | 22,728 | - | - | 50,080 | - | 50,080 | 235,164 | 2,237 | 237,401 |
| 2821 | Tillamook County Soil And Water Conservation District | 41,916 | 2,260 | - | 2,735 | 4,995 | - | - | 8,787 | - | 8,787 | 41,260 | 622 | 41,882 |
| 2822 | Deschutes County Rural Fire Protection District 2 | 85,655 | 4,619 | - | 748 | 5,367 | - | - | 17,955 | - | 17,955 | 84,313 | 170 | 84,483 |
| 2823 | Lyons Fire District | 34,407 | 1,855 | - | - | 1,855 | - | - | 7,213 | 46 | 7,259 | 33,868 | (11) | 33,857 |
| 2824 | Glide Fire Department | 34,467 | 1,859 | - | 385 | 2,244 | - | - | 7,225 | - | 7,225 | 33,927 | 87 | 34,014 |
| 2825 | Northern Oregon Corrections | 1,972,113 | 106,346 | - | 175,138 | 281,484 | - | - | 413,400 | - | 413,400 | 1,941,221 | 39,804 | 1,981,025 |
| 2826 | Wasco County Soil-Water Conservation District | 236,936 | 12,777 | - | - | 12,777 | - | - | 49,667 | 1,846 | 51,513 | 233,225 | (419) | 232,806 |
| 2828 | Deschutes Public Library District | 1,936,795 | 104,442 | - | - | 104,442 | - | - | 405,996 | 60,835 | 466,831 | 1,906,456 | (13,826) | 1,892,630 |
| 2829 | Hubbard Rural Fire Protection District | 34,058 | 1,837 | - | - | 1,837 | - | - | 7,139 | 1,085 | 8,224 | 33,525 | (247) | 33,278 |
| 2830 | Netarts-Oceanside Rural Fire Protection District | 103,590 | 5,586 | - | 458 | 6,044 | - | - | 21,715 | - | 21,715 | 101,967 | 104 | 102,071 |
| 2831 | Oregon Advanced Technology Consortium, Inc | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2832 | CareOregon | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2833 | Boardman Rural Fire Protection District | 230,932 | 12,453 | - | 3,079 | 15,532 | - | - | 48,409 | - | 48,409 | 227,315 | 700 | 228,015 |
| 2834 | Crescent Rural Fire Protection District | 245,297 | 13,228 | - | 4,939 | 18,167 | - | - | 51,420 | - | 51,420 | 241,455 | 1,123 | 242,578 |
| 2835 | North Clackamas County Water Commission | 182,899 | 9,863 | - | 9,863 | 19,726 | - | - | 38,340 | 1,965 | 40,305 | 180,034 | (446) | 179,588 |
| 2837 | NORCOM | 709,647 | 38,268 | - | 62,522 | 100,790 | - | - | 148,758 | - | 148,758 | 698,531 | 14,209 | 712,740 |
| 2838 | High Desert Parks & Recreation District | 20,002 | 1,079 | - | 247 | 1,326 | - | - | 4,193 | - | 4,193 | 19,689 | 56 | 19,745 |
| 2839 | North Morrow Vector Control District | 88,554 | 4,775 | - | 1,687 | 6,462 | - | - | 18,563 | - | 18,563 | 87,167 | 384 | 87,551 |
| 2840 | Cannon Beach Rural Fire Protection District | 119,265 | 6,431 | - | 4,481 | 10,912 | - | - | 25,001 | - | 25,001 | 117,396 | 1,018 | 118,414 |
| 2841 | Jefferson County Soil & Water Conservation District | 44,449 | 2,397 | - | - | 2,397 | - | - | 9,317 | 8,422 | 17,739 | 43,752 | (1,914) | 41,838 |
| 2842 | Tualatin Valley Water District | 6,290,514 | 339,216 | - | 197,404 | 536,620 | - | - | 1,318,634 | - | 1,318,634 | 6,191,975 | 44,864 | 6,236,839 |
| 2843 | Yachats Rural Fire Protection District | 161,984 | 8,735 | - | 33,956 | 42,691 | - | - | 87,563 | - | 87,563 | 159,447 | 3,085 | 162,532 |
| 2844 | Crook County Rural Fire Protection District 1 | 1,248,143 | 67,306 | - | 68,147 | 135,453 | - | - | 261,639 | - | 261,639 | 1,228,591 | 15,488 | 1,244,079 |
| 2845 | Sunrise Water Authority | 812,439 | 43,811 | - | - | 43,811 | - | - | 170,306 | 30,514 | 200,820 | 799,713 | (6,935) | 792,778 |
| 2846 | Jefferson County Library District | 159,898 | 8,623 | - | 1,111 | 9,734 | - | - | 33,518 | - | 33,518 | 157,393 | 253 | 157,646 |
| 2847 | Sweet Home Fire and Ambulance District | 768,077 | 41,419 | - | - | 41,419 | - | - | 161,006 | 41,352 | 202,358 | 756,046 | (9,398) | 746,648 |
| 2848 | Lane Transit District | - | - | - | - | - | - | - | - | - | - | - | - | - |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense | | | | |
|-----------------|---|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 2849 | Lebanon Aquatic District | 138,649 | 7,477 | - | - | 7,477 | - | - | 29,064 | 10,316 | 39,380 | 136,477 | (2,345) | 134,132 |
| 2850 | Lake County 4-H & Extension Service | 31,609 | 1,705 | - | 3,588 | 5,293 | - | - | 6,626 | - | 6,626 | 31,114 | 816 | 31,930 |
| 2851 | East Umatilla County Rural Fire Protection District | 50,273 | 2,711 | - | 5,243 | 7,954 | - | - | 10,538 | - | 10,538 | 49,486 | 1,192 | 50,678 |
| 2852 | Ochoco Irrigation District | 201,977 | 10,892 | - | 15 | 10,907 | - | - | 42,339 | - | 42,339 | 198,813 | 4 | 198,817 |
| 2853 | Mill City Rural Fire Protection District | 30,387 | 1,639 | - | 1,726 | 3,365 | - | - | 6,370 | - | 6,370 | 29,911 | 392 | 30,303 |
| 2854 | Sunset Empire Transportation District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2855 | Hamey Hospital | 5,000,936 | 269,676 | - | 338,531 | 608,207 | - | - | 1,048,309 | - | 1,048,309 | 4,922,598 | 76,939 | 4,999,537 |
| 2856 | Mid-Columbia Council Of Governments | 14,079 | 759 | - | 62 | 821 | - | - | 2,951 | - | 2,951 | 13,859 | 14 | 13,873 |
| 2857 | Sunriver Service District | 1,394,474 | 75,197 | - | - | 75,197 | - | - | 292,313 | 14,629 | 306,942 | 1,372,630 | (3,325) | 1,369,305 |
| 2858 | Nesika Beach-Ophir Water District | 57,612 | 3,107 | - | - | 3,107 | - | - | 12,077 | 3,994 | 16,071 | 56,710 | (908) | 55,802 |
| 2859 | South Lane County Fire and Rescue | 1,889,871 | 101,911 | - | - | 101,911 | - | - | 396,160 | 9,259 | 405,419 | 1,860,267 | (2,104) | 1,858,163 |
| 2860 | Coos County Airport District | 378,116 | 20,390 | - | 13,330 | 33,720 | - | - | 79,262 | - | 79,262 | 372,193 | 3,029 | 375,222 |
| 2861 | Mt Angel Fire District | 9,572 | 516 | - | 1,002 | 1,518 | - | - | 2,006 | - | 2,006 | 9,422 | 228 | 9,650 |
| 2864 | Tri-City Water and Sanitary Authority | 240,610 | 12,975 | - | 14,945 | 27,920 | - | - | 50,437 | - | 50,437 | 236,841 | 3,397 | 240,238 |
| 2865 | Tri-County Cooperative Weed Management Area | 30,535 | 1,647 | - | - | 1,647 | - | - | 6,401 | 1,405 | 7,806 | 30,056 | (319) | 29,737 |
| 2866 | Jefferson Behavioral Health | 3,150 | 170 | - | 942 | 1,112 | - | - | 660 | - | 660 | 3,101 | 214 | 3,315 |
| 2867 | West Multnomah Soil And Water Conservation District | 425,570 | 22,949 | - | 29,867 | 52,816 | - | - | 89,209 | - | 89,209 | 418,903 | 6,788 | 425,691 |
| 2869 | Nehalem Bay Fire & Rescue | 117,703 | 6,347 | - | - | 6,347 | - | - | 24,673 | 16,768 | 41,441 | 115,860 | (3,811) | 112,049 |
| 2870 | Clackamas River Water Providers | 47,720 | 2,573 | - | - | 2,573 | - | - | 10,003 | 461 | 10,464 | 46,973 | (105) | 46,868 |
| 2872 | Emergency Communications of Southern Oregon | 2,632 | 142 | - | - | 142 | - | - | 552 | 4 | 556 | 2,591 | (1) | 2,590 |
| 2873 | Mosier Fire District | 24,645 | 1,329 | - | - | 1,329 | - | - | 5,166 | 855 | 6,021 | 24,259 | (194) | 24,065 |
| 2874 | Umatilla-Morrow Radio and Data District | 32,456 | 1,750 | - | - | 1,750 | - | - | 6,803 | 1,138 | 7,941 | 31,947 | (259) | 31,688 |
| 2876 | Oregon Municipal Electric Utilities Association | 32,758 | 1,767 | - | - | 1,767 | - | - | 6,867 | 390 | 7,257 | 32,245 | (89) | 32,156 |
| 2877 | Mid-Columbia Fire And Rescue V1-801 | 1,151,370 | 62,088 | - | 319,513 | 381,601 | - | - | 241,353 | - | 241,353 | 1,133,334 | 72,616 | 1,205,950 |
| 2878 | Yamhill Fire Protection District | 47,025 | 2,536 | - | 7,355 | 9,891 | - | - | 9,858 | - | 9,858 | 46,289 | 1,672 | 47,961 |
| 2879 | LaGrande Rural Fire Protection District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2880 | Oregon Health & Science University | 228,337,209 | 12,313,098 | - | - | 12,313,098 | - | - | 47,864,655 | 4,927,662 | 52,792,317 | 224,760,388 | (1,119,923) | 223,640,465 |
| 2881 | Lake Chinook Fire and Rescue District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2883 | Lane Fire Authority | 2,106,024 | 113,567 | - | 85,178 | 198,745 | - | - | 441,470 | - | 441,470 | 2,073,034 | 19,359 | 2,092,393 |
| 2884 | North Central Public Health District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2885 | Siletz Rural Fire Protection District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2900 | Clatsop Community College | 2,239,977 | 120,791 | - | 73,704 | 194,495 | - | - | 469,550 | - | 469,550 | 2,204,889 | 16,751 | 2,221,640 |
| 2901 | Blue Mountain Community College | 4,734,421 | 255,304 | - | - | 255,304 | - | - | 992,442 | 48,570 | 1,041,012 | 4,660,258 | (11,039) | 4,649,219 |
| 2902 | Treasure Valley Community College | 3,472,304 | 187,244 | - | 64,699 | 251,943 | - | - | 727,874 | - | 727,874 | 3,417,912 | 14,704 | 3,432,616 |
| 2903 | Umpqua Community College | 6,130,902 | 330,609 | - | 11,872 | 342,481 | - | - | 1,285,176 | - | 1,285,176 | 6,034,863 | 2,698 | 6,037,561 |
| 2904 | Lane Community College | 22,240,170 | 1,199,303 | - | 75,654 | 1,274,957 | - | - | 4,662,044 | - | 4,662,044 | 21,891,786 | 17,194 | 21,908,980 |
| 2905 | Mt Hood Community College | 8,591,194 | 463,281 | - | - | 463,281 | - | - | 1,800,909 | 274,162 | 2,075,071 | 8,456,616 | (62,310) | 8,394,306 |
| 2906 | Klamath Community College | 3,857,567 | 208,020 | - | 54,611 | 262,631 | - | - | 808,633 | - | 808,633 | 3,797,139 | 12,412 | 3,809,551 |
| 2908 | Clackamas Community College | 10,973,465 | 591,745 | - | - | 591,745 | - | - | 2,300,287 | 415,917 | 2,716,204 | 10,801,570 | (94,527) | 10,707,043 |
| 2910 | Linn-Benton Community College | 11,542,320 | 622,420 | - | - | 622,420 | - | - | 2,419,532 | 256,052 | 2,675,584 | 11,361,514 | (58,194) | 11,303,320 |
| 2918 | Portland Community College | 61,472,455 | 3,314,906 | - | 628,932 | 3,943,838 | - | - | 12,886,020 | - | 12,886,020 | 60,509,511 | 142,939 | 60,652,450 |
| 2919 | Chemeketa Community College | 17,232,895 | 929,285 | - | 35,121 | 964,406 | - | - | 3,612,405 | - | 3,612,405 | 16,962,947 | 7,982 | 16,970,929 |
| 2922 | Rogue Community College | 9,485,128 | 511,486 | - | - | 511,486 | - | - | 1,988,298 | 40,710 | 2,029,008 | 9,336,547 | (9,252) | 9,327,295 |
| 2995 | Oregon Coast Community College | 1,145,957 | 61,796 | - | 85,604 | 147,400 | - | - | 240,219 | - | 240,219 | 1,128,006 | 19,456 | 1,147,462 |
| 2996 | Columbia Gorge Community College | 3,150,408 | 169,886 | - | 106,636 | 276,522 | - | - | 660,397 | - | 660,397 | 3,101,058 | 24,235 | 3,125,293 |
| 2997 | Tillamook Bay Community College | 590,715 | 31,854 | - | - | 31,854 | - | - | 123,827 | 62,922 | 186,749 | 581,462 | (14,301) | 567,161 |
| 2998 | Southwestern Community College | 4,177,200 | 225,256 | - | 40,060 | 265,316 | - | - | 875,636 | - | 875,636 | 4,111,765 | 9,104 | 4,120,869 |
| 2999 | Central Oregon Community College | 14,167,747 | 763,997 | - | 257,845 | 1,021,842 | - | - | 2,969,881 | - | 2,969,881 | 13,945,814 | 58,601 | 14,004,415 |
| 3003 | Baker School District 51 | 5,061,838 | 272,960 | - | 68,573 | 341,533 | - | - | 1,061,076 | - | 1,061,076 | 4,982,546 | 15,585 | 4,998,131 |
| 3008 | Huntington School District 16J | 567,407 | 30,597 | - | - | 30,597 | - | - | 118,941 | 5,609 | 124,550 | 558,519 | (1,275) | 557,244 |
| 3016 | Burnt River High School | 415,694 | 22,416 | - | 18,468 | 40,884 | - | - | 87,139 | - | 87,139 | 409,182 | 4,197 | 413,379 |
| 3027 | Pine-Eagle School District 61 | 1,082,645 | 58,382 | - | - | 58,382 | - | - | 226,947 | 17,967 | 244,914 | 1,065,686 | (4,083) | 1,061,603 |
| 3037 | Alsea School | 1,067,974 | 57,591 | - | - | 57,591 | - | - | 223,872 | 2,769 | 226,641 | 1,051,244 | (629) | 1,050,615 |
| 3039 | Corvallis School District 509J | 16,771,009 | 904,378 | - | - | 904,378 | - | - | 3,515,584 | 484,741 | 4,000,325 | 16,508,297 | (110,168) | 16,398,129 |
| 3043 | Philomath School District 17J | 3,889,520 | 209,743 | - | - | 209,743 | - | - | 815,331 | 128,025 | 943,356 | 3,828,592 | (29,097) | 3,799,495 |
| 3049 | Monroe Elementary School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3075 | West Linn School District | 28,137,018 | 1,517,290 | - | - | 1,517,290 | - | - | 5,898,157 | 300,948 | 6,199,105 | 27,696,261 | (68,397) | 27,627,864 |
| 3083 | Welches Elementary School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3094 | Damascus-Union School District 26 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3102 | Molalla Elementary School 35 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3109 | Boring School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3111 | Sandy Elementary School District 46 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3116 | Colton School District 53 | 3,501,905 | 188,840 | - | 34,098 | 222,938 | - | - | 734,079 | - | 734,079 | 3,447,049 | 7,750 | 3,454,799 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense | | | | |
|-----------------|--|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 3122 | Oregon City School District 62 | 24,875,706 | 1,341,424 | - | 683,758 | 2,025,182 | - | - | 5,214,512 | - | 5,214,512 | 24,486,037 | 155,400 | 24,641,437 |
| 3138 | Canby Elementary School District 86 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3160 | Gladstone School District 115 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3174 | Canby Union High School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3175 | Sandy Union High School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3176 | Molalla Union High School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3179 | Clatsop County School District 1C | 269,635 | 14,540 | - | 75,445 | 89,985 | - | - | 56,522 | - | 56,522 | 265,411 | 17,147 | 282,558 |
| 3186 | Jewell School District 8 | 1,924,837 | 103,797 | - | 94,225 | 198,022 | - | - | 403,489 | - | 403,489 | 1,894,685 | 21,415 | 1,916,100 |
| 3187 | Seaside Schools | 5,665,583 | 305,517 | - | - | 305,517 | - | - | 1,187,635 | 226,989 | 1,414,624 | 5,576,834 | (51,588) | 5,525,246 |
| 3195 | Warrenton-Hammond School District | 3,412,124 | 183,999 | - | 6,225 | 190,224 | - | - | 715,259 | - | 715,259 | 3,358,674 | 1,415 | 3,360,089 |
| 3230 | Vernonia School District | 3,139,627 | 169,305 | - | - | 169,305 | - | - | 658,137 | 203,075 | 861,212 | 3,090,446 | (46,154) | 3,044,292 |
| 3241 | Coquille School District 8 | 4,693,722 | 253,109 | - | - | 253,109 | - | - | 983,911 | 70,661 | 1,054,572 | 4,620,197 | (16,059) | 4,604,138 |
| 3242 | Coos Bay School District 9 | 10,241,763 | 552,288 | - | - | 552,288 | - | - | 2,146,906 | 28,710 | 2,175,616 | 10,081,330 | (6,525) | 10,074,805 |
| 3245 | North Bend Public Schools | 6,261,696 | 337,662 | - | 101,237 | 438,899 | - | - | 1,312,593 | - | 1,312,593 | 6,163,608 | 23,008 | 6,186,616 |
| 3252 | Powers School District | 894,672 | 48,245 | - | - | 48,245 | - | - | 187,543 | 20,162 | 207,705 | 880,657 | (4,582) | 876,075 |
| 3257 | Myrtle Point School District 41 | 3,727,094 | 200,984 | - | 56,091 | 257,075 | - | - | 781,283 | - | 781,283 | 3,668,710 | 12,748 | 3,681,458 |
| 3264 | Bandon School District | 3,844,309 | 207,305 | - | - | 207,305 | - | - | 805,854 | 144,497 | 950,351 | 3,784,089 | (32,840) | 3,751,249 |
| 3274 | Crook County School District | 3,346,171 | 180,442 | - | 378,020 | 558,462 | - | - | 701,433 | - | 701,433 | 3,293,754 | 85,914 | 3,379,668 |
| 3275 | Port Orford-Langlois School District 2Cj | 1,424,013 | 76,790 | - | - | 76,790 | - | - | 298,505 | 146,328 | 444,833 | 1,401,707 | (33,256) | 1,368,451 |
| 3277 | Curry County School District 3C | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3281 | Ophir School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3282 | Pistol River School District 16 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3283 | Brookings-Harbor School District 17C | 2,551,920 | 137,612 | - | 44,703 | 182,315 | - | - | 534,940 | - | 534,940 | 2,511,945 | 10,160 | 2,522,105 |
| 3288 | Central Curry School District 1 | 2,369,617 | 127,782 | - | - | 127,782 | - | - | 496,725 | 115,735 | 612,460 | 2,332,498 | (26,303) | 2,306,195 |
| 3291 | Bend-La Pine Public Schools | 54,255,989 | 2,925,758 | - | 1,097,661 | 4,023,419 | - | - | 11,373,285 | - | 11,373,285 | 53,406,088 | 249,469 | 53,655,557 |
| 3296 | Sisters School District | 1,947,176 | 105,002 | - | - | 105,002 | - | - | 408,172 | 14,135 | 422,307 | 1,916,675 | (3,213) | 1,913,462 |
| 3307 | Oakland School District | 2,852,177 | 153,804 | - | - | 153,804 | - | - | 597,881 | 5,168 | 603,049 | 2,807,498 | (1,174) | 2,806,324 |
| 3310 | Roseburg Public Schools | 12,846,235 | 692,734 | - | 7,351 | 700,085 | - | - | 2,692,862 | - | 2,692,862 | 12,645,003 | 1,671 | 12,646,674 |
| 3316 | Glide School District 12 | 2,061,534 | 111,168 | - | - | 111,168 | - | - | 432,144 | 33,348 | 465,492 | 2,029,241 | (7,579) | 2,021,662 |
| 3318 | Days Creek School District 15 | 1,253,890 | 67,616 | - | - | 67,616 | - | - | 262,844 | 120,379 | 383,223 | 1,234,249 | (27,359) | 1,206,890 |
| 3319 | South Umpqua School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3320 | Camas Valley School District 21 | 985,294 | 53,132 | - | - | 53,132 | - | - | 206,540 | 1,573 | 208,113 | 969,860 | (357) | 969,503 |
| 3321 | North Douglas School District 22 | 1,859,671 | 100,283 | - | - | 100,283 | - | - | 389,829 | 76,024 | 465,853 | 1,830,540 | (17,278) | 1,813,262 |
| 3324 | Yoncalla School District 32 | 1,430,880 | 77,160 | - | - | 77,160 | - | - | 299,945 | 25,159 | 325,104 | 1,408,465 | (5,718) | 1,402,747 |
| 3325 | Elkton School District 34 | 1,136,066 | 61,262 | - | - | 61,262 | - | - | 238,145 | 28,957 | 267,102 | 1,118,270 | (6,581) | 1,111,689 |
| 3331 | Umpqua School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3335 | Riddle School District | 1,920,340 | 103,554 | - | - | 103,554 | - | - | 402,547 | 27,081 | 429,628 | 1,890,258 | (6,155) | 1,884,103 |
| 3338 | Glendale 77 | 1,823,124 | 98,312 | - | - | 98,312 | - | - | 382,168 | 101,735 | 483,903 | 1,794,565 | (23,122) | 1,771,443 |
| 3349 | Winston-Dillard Schools | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3353 | Sutherlin School District 130 | 1,830,276 | 98,698 | - | 32,460 | 131,158 | - | - | 383,667 | - | 383,667 | 1,801,605 | 7,377 | 1,808,982 |
| 3361 | Arlington Public Schools | 1,201,428 | 64,787 | - | - | 64,787 | - | - | 251,847 | 3,174 | 255,021 | 1,182,608 | (721) | 1,181,887 |
| 3364 | Condon Admin School District 25J | 932,720 | 50,297 | - | 1,085 | 51,382 | - | - | 195,519 | - | 195,519 | 918,109 | 246 | 918,355 |
| 3370 | Prairie City School District 4 | 930,876 | 50,198 | - | - | 50,198 | - | - | 195,133 | 13,706 | 208,839 | 916,294 | (3,115) | 913,179 |
| 3372 | Monument School District 8 | 580,436 | 31,300 | - | 11,196 | 42,496 | - | - | 121,673 | - | 121,673 | 571,344 | 2,545 | 573,889 |
| 3375 | Dayville School District 16J | 526,481 | 28,391 | - | - | 28,391 | - | - | 110,362 | 10,750 | 121,112 | 518,234 | (2,443) | 515,791 |
| 3376 | Long Creek Schools | 354,100 | 19,095 | - | 31,086 | 50,181 | - | - | 74,227 | - | 74,227 | 348,553 | 7,065 | 355,618 |
| 3392 | Burns-Slater School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3394 | Crane Elementary School | 185,472 | 10,002 | - | - | 10,002 | - | - | 38,879 | 57,385 | 96,264 | 182,567 | (13,042) | 169,525 |
| 3395 | Pine Creek School | 33,951 | 1,831 | - | 959 | 2,790 | - | - | 7,117 | - | 7,117 | 33,419 | 218 | 33,637 |
| 3396 | Diamond School District 7 | 171,461 | 9,246 | - | 10,094 | 19,340 | - | - | 35,942 | - | 35,942 | 168,775 | 2,294 | 171,069 |
| 3397 | Suntex School District | 106,165 | 5,725 | - | - | 5,725 | - | - | 22,255 | 2,587 | 24,842 | 104,502 | (588) | 103,914 |
| 3398 | Drewsey School | - | - | - | - | - | - | - | - | 47,560 | 47,560 | - | (10,809) | (10,809) |
| 3399 | Frenchglen School District | 142,177 | 7,667 | - | 4,601 | 12,268 | - | - | 29,804 | - | 29,804 | 139,950 | 1,046 | 140,996 |
| 3405 | Fields-Trout Creek 33 | 145,505 | 7,846 | - | 3,871 | 11,717 | - | - | 30,501 | - | 30,501 | 143,226 | 880 | 144,106 |
| 3407 | Crane Union High School | 822,954 | 44,378 | - | - | 44,378 | - | - | 172,510 | 16,156 | 188,666 | 810,062 | (3,672) | 806,390 |
| 3408 | Burns Union High School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3409 | Hood River County School District | 15,038,555 | 810,955 | - | - | 810,955 | - | - | 3,152,422 | 260,739 | 3,413,161 | 14,802,981 | (59,259) | 14,743,722 |
| 3414 | City of Phoenix School District | 6,659,694 | 359,124 | - | - | 359,124 | - | - | 1,396,023 | 246,882 | 1,642,905 | 6,555,372 | (56,110) | 6,499,262 |
| 3415 | Ashland Public Schools | 15,256,628 | 822,715 | - | - | 822,715 | - | - | 3,198,135 | 4,772 | 3,202,907 | 15,017,638 | (1,085) | 15,016,553 |
| 3416 | Central Point School District 6 | 21,094,524 | 1,137,524 | - | 91,043 | 1,228,567 | - | - | 4,421,890 | - | 4,421,890 | 20,764,086 | 20,691 | 20,784,777 |
| 3417 | Eagle Point School District 9 | 18,064,970 | 974,155 | - | - | 974,155 | - | - | 3,786,827 | 306,354 | 4,093,181 | 17,781,988 | (69,626) | 17,712,362 |
| 3424 | Rogue River School District | 3,814,478 | 205,696 | - | - | 205,696 | - | - | 799,601 | 156,007 | 955,608 | 3,754,725 | (35,456) | 3,719,269 |
| 3432 | Prospect School District | 1,329,043 | 71,669 | - | 24,210 | 95,879 | - | - | 278,598 | - | 278,598 | 1,308,224 | 5,502 | 1,313,726 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense | | | | | | |
|-----------------|---|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|-------------|-------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* | | |
| 3439 | Butte Falls School District | 1,159,807 | - | - | - | 62,543 | 13,563 | 76,106 | - | - | 243,122 | - | 243,122 | 1,141,639 | 3,083 | 1,144,722 |
| 3440 | Pinehurst School | 197,498 | - | - | - | 10,650 | 12,814 | 23,464 | - | - | 41,400 | - | 41,400 | 194,404 | 2,912 | 197,316 |
| 3445 | Culver School District 4 | 3,301,675 | - | - | - | 178,043 | 59,006 | 237,049 | - | - | 692,106 | - | 692,106 | 3,249,955 | 13,411 | 3,263,366 |
| 3446 | Ashwood School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3447 | Madras School District | 12,765,490 | - | - | - | 688,380 | - | 688,380 | - | - | 2,675,936 | 304,861 | 2,980,797 | 12,565,524 | (69,286) | 12,496,238 |
| 3451 | Black Butte School District | 195,068 | - | - | - | 10,519 | - | 10,519 | - | - | 40,891 | 1,883 | 42,774 | 192,012 | (428) | 191,584 |
| 3453 | Josephine County School District Cu | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3454 | Grants Pass School District | 33,463,988 | - | - | - | 1,804,548 | - | 1,804,548 | - | - | 7,014,811 | 64,635 | 7,079,446 | 32,939,787 | (14,690) | 32,925,097 |
| 3455 | Klamath Falls School District 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3456 | Klamath County School District | 33,071,425 | - | - | - | 1,783,379 | 342,765 | 2,126,144 | - | - | 6,932,520 | - | 6,932,520 | 32,553,373 | 77,901 | 32,631,274 |
| 3457 | Klamath Falls City Schools | 17,870,973 | - | - | - | 963,693 | - | 963,693 | - | - | 3,746,161 | 228,320 | 3,974,481 | 17,591,031 | (51,891) | 17,539,140 |
| 3460 | Union School District 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3461 | Lake County School District 7 | 4,142,603 | - | - | - | 223,390 | 18,710 | 242,100 | - | - | 868,383 | - | 868,383 | 4,077,710 | 4,252 | 4,081,962 |
| 3462 | Paisley School District | - | - | - | - | 747,005 | 935 | 41,217 | - | - | 156,589 | - | 156,589 | 735,304 | 213 | 735,517 |
| 3463 | North Lake School District 14 | 1,573,563 | - | - | - | 84,855 | - | 84,855 | - | - | 329,855 | 31,324 | 361,179 | 1,548,914 | (7,119) | 1,541,795 |
| 3464 | Plush School District | 103,294 | - | - | - | 5,570 | 2,835 | 8,405 | - | - | 21,653 | - | 21,653 | 101,676 | 644 | 102,320 |
| 3465 | Adel School District 21 | 96,275 | - | - | - | 5,192 | - | 5,192 | - | - | 20,181 | 1,732 | 21,913 | 94,767 | (394) | 94,373 |
| 3470 | Pleasant Hill School District | 4,357,876 | - | - | - | 234,999 | 46,375 | 281,374 | - | - | 913,510 | - | 913,510 | 4,289,611 | 10,540 | 4,300,151 |
| 3473 | Eugene School District 4J | 71,426,997 | - | - | - | 3,851,705 | - | 3,851,705 | - | - | 14,972,718 | 967,221 | 15,939,939 | 70,308,118 | (219,823) | 70,088,295 |
| 3487 | Springfield School District 19 | 33,087,858 | - | - | - | 1,784,265 | - | 1,784,265 | - | - | 6,935,965 | 66,222 | 7,002,187 | 32,569,549 | (15,050) | 32,554,499 |
| 3494 | Fern Ridge School District | 2,933,358 | - | - | - | 158,182 | - | 158,182 | - | - | 614,898 | 82,215 | 697,113 | 2,887,408 | (18,685) | 2,868,723 |
| 3498 | Mapleton School District | 1,564,706 | - | - | - | 84,377 | - | 84,377 | - | - | 327,998 | 44,518 | 372,516 | 1,540,195 | (10,118) | 1,530,077 |
| 3502 | Creswell School District 40 | 5,346,421 | - | - | - | 288,306 | - | 288,306 | - | - | 1,120,731 | 16,032 | 1,136,763 | 5,262,671 | (3,644) | 5,259,027 |
| 3506 | South Lane School District | 5,497,097 | - | - | - | 296,431 | 472,191 | 768,622 | - | - | 1,152,316 | - | 1,152,316 | 5,410,987 | 107,316 | 5,518,303 |
| 3510 | Bethel School District | 25,040,002 | - | - | - | 1,350,284 | - | 1,350,284 | - | - | 5,248,952 | 665,720 | 5,914,672 | 24,647,759 | (151,300) | 24,496,459 |
| 3517 | Crow-Applegate-Lorane District 66 | 1,791,949 | - | - | - | 96,631 | - | 96,631 | - | - | 375,633 | 24,090 | 399,723 | 1,763,879 | (5,475) | 1,758,404 |
| 3519 | McKenzie School District | 1,745,863 | - | - | - | 94,146 | - | 94,146 | - | - | 365,972 | 11,169 | 377,141 | 1,718,515 | (2,539) | 1,715,976 |
| 3520 | Junction City School District 69 | 8,626,567 | - | - | - | 465,188 | 41,226 | 506,414 | - | - | 1,808,324 | - | 1,808,324 | 8,491,435 | 9,369 | 8,500,804 |
| 3522 | Lowell School District | 1,632,710 | - | - | - | 88,044 | 32,723 | 120,767 | - | - | 342,253 | - | 342,253 | 1,607,134 | 7,437 | 1,614,571 |
| 3524 | Oakridge School District | 2,805,434 | - | - | - | 151,283 | - | 151,283 | - | - | 588,082 | 56,233 | 644,315 | 2,761,487 | (12,780) | 2,748,707 |
| 3527 | Marcola School District 79 | 1,125,394 | - | - | - | 60,687 | - | 60,687 | - | - | 235,908 | 134,373 | 370,281 | 1,107,765 | (30,539) | 1,077,226 |
| 3533 | Triangle Lake Schools | 1,658,438 | - | - | - | 89,431 | 60,124 | 149,555 | - | - | 347,646 | - | 347,646 | 1,632,459 | 13,665 | 1,646,124 |
| 3537 | Siuslaw School District 97J | 3,529,639 | - | - | - | 190,336 | - | 190,336 | - | - | 739,892 | 48,290 | 788,182 | 3,474,348 | (10,975) | 3,463,373 |
| 3579 | Lincoln County School District | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3582 | Linn County School District 5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3610 | Harrisburg Elementary School District 42J | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3613 | Harris School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3615 | Central Linn School District 552C | 3,765,481 | - | - | - | 203,054 | 26,742 | 229,796 | - | - | 789,330 | - | 789,330 | 3,706,496 | 6,078 | 3,712,574 |
| 3618 | Sweet Home School District 55 | 1,784,534 | - | - | - | 96,231 | 59,073 | 155,304 | - | - | 374,079 | - | 374,079 | 1,756,580 | 13,426 | 1,770,006 |
| 3626 | Wyatt School District 63CJ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3647 | Scio School District 95C | 3,689,903 | - | - | - | 198,978 | - | 198,978 | - | - | 773,487 | 70,442 | 843,929 | 3,632,102 | (16,009) | 3,616,093 |
| 3665 | Santiam Canyon School District | 458,895 | - | - | - | 24,746 | - | 24,746 | - | - | 96,195 | 230,282 | 326,477 | 451,707 | (52,337) | 399,370 |
| 3676 | Harrisburg High School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3684 | Ontario School District 8C | 8,940,183 | - | - | - | 482,100 | 20,619 | 502,719 | - | - | 1,874,065 | - | 1,874,065 | 8,800,138 | 4,686 | 8,804,824 |
| 3687 | Juntura Grade School | 81,497 | - | - | - | 4,395 | 14,734 | 19,129 | - | - | 17,084 | - | 17,084 | 80,220 | 3,349 | 83,569 |
| 3689 | Vale School District 15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3694 | Nyssa School District 26 | 6,771,012 | - | - | - | 365,127 | - | 365,127 | - | - | 1,419,358 | 79,192 | 1,498,550 | 6,664,946 | (17,998) | 6,646,948 |
| 3696 | Annex Elementary School | 330,124 | - | - | - | 17,802 | - | 17,802 | - | - | 69,202 | 84 | 69,286 | 324,953 | (19) | 324,934 |
| 3707 | Adrian School District 61 | 1,491,166 | - | - | - | 80,411 | 1,423 | 81,834 | - | - | 312,582 | - | 312,582 | 1,467,807 | 323 | 1,468,130 |
| 3709 | Harper School District 66 | 788,210 | - | - | - | 42,504 | 27,353 | 69,857 | - | - | 165,227 | - | 165,227 | 775,863 | 6,217 | 782,080 |
| 3712 | W W Jones School | 111,159 | - | - | - | 5,994 | 200 | 6,194 | - | - | 23,301 | - | 23,301 | 109,417 | 46 | 109,463 |
| 3715 | Vale High School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3720 | Silverton RFD | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3727 | Aumsville Elementary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3729 | Jefferson School District 14CJ | 1,613,373 | - | - | - | 87,001 | 7,082 | 94,083 | - | - | 338,200 | - | 338,200 | 1,588,100 | 1,610 | 1,589,710 |
| 3730 | North Marion School District 15 | 4,358,724 | - | - | - | 235,044 | - | 235,044 | - | - | 913,687 | 41,072 | 954,759 | 4,290,446 | (9,334) | 4,281,112 |
| 3732 | Marion Elementary School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3735 | Salem-Keizer Public Schools | 122,461,820 | - | - | - | 6,603,761 | - | 6,603,761 | - | - | 25,670,774 | 6,078,203 | 31,748,977 | 120,543,499 | (1,381,410) | 119,162,089 |
| 3750 | St Paul School District | 1,889,612 | - | - | - | 101,897 | - | 101,897 | - | - | 396,106 | 50,549 | 446,655 | 1,860,012 | (11,488) | 1,848,524 |
| 3759 | Eldredge Elementary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3760 | West Stayton School District | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3761 | Bethany Elementary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3769 | Scotts Mills School | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|--|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 3771 | Gervais Elementary School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3772 | Stayton School District 77J | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3780 | Mt Angel School District 91 | 3,797,574 | 204,784 | - | 1,080 | 205,864 | - | - | 796,058 | - | 796,058 | 3,738,087 | 246 | 3,738,333 |
| 3781 | Silver Crest School District 93 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3786 | Woodburn School District | 31,071,357 | 1,675,525 | - | - | 1,675,525 | - | - | 6,513,261 | 372,122 | 6,885,383 | 30,584,636 | (84,573) | 30,500,063 |
| 3794 | Detroit School District 123J | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3804 | Monitor School District 142J | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3806 | Cloverdale School District 144 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3809 | Morrow County Schools | 7,203,326 | 388,440 | - | - | 388,440 | - | - | 1,509,980 | 173,101 | 1,683,081 | 7,090,488 | (39,341) | 7,051,147 |
| 3818 | Portland Public Schools | 17,185,491 | 926,729 | - | 781,017 | 1,707,746 | - | - | 3,602,468 | - | 3,602,468 | 16,916,286 | 177,504 | 17,093,790 |
| 3820 | Parkrose School District | 18,626,897 | 1,004,457 | - | - | 1,004,457 | - | - | 3,904,620 | 622,546 | 4,527,166 | 18,335,114 | (141,488) | 18,193,626 |
| 3821 | Gresham Grade School District 4 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3823 | Orient School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3824 | Reynolds School District | 26,851,775 | 1,447,984 | - | - | 1,447,984 | - | - | 5,628,741 | 171,890 | 5,800,631 | 26,431,152 | (39,066) | 26,392,086 |
| 3842 | Corbett School District 39 | 4,224,234 | 227,792 | - | 123,507 | 351,299 | - | - | 885,495 | - | 885,495 | 4,158,063 | 28,070 | 4,186,133 |
| 3843 | David Douglas School Dist | 61,360,683 | 3,308,879 | - | 1,516,489 | 4,825,368 | - | - | 12,862,590 | - | 12,862,590 | 60,399,490 | 344,657 | 60,744,147 |
| 3847 | Riverdale School | 1,984,929 | 107,037 | - | 11,563 | 118,600 | - | - | 416,086 | - | 416,086 | 1,953,836 | 2,628 | 1,956,464 |
| 3848 | Barlow-Gresham Uhs District U2-20It | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3850 | Dallas School Dist | 14,612,853 | 787,999 | - | 47,456 | 835,455 | - | - | 3,063,185 | - | 3,063,185 | 14,383,948 | 10,786 | 14,394,734 |
| 3859 | Central School District 13J | 5,690,366 | 306,853 | - | 186,734 | 493,587 | - | - | 1,192,830 | - | 1,192,830 | 5,601,229 | 42,439 | 5,643,668 |
| 3865 | Perrydale School District 21 | 1,607,427 | 86,681 | - | - | 86,681 | - | - | 336,953 | 99,762 | 436,715 | 1,582,247 | (22,673) | 1,559,574 |
| 3887 | Falls City School District | 83,413 | 4,498 | - | 7,408 | 11,906 | - | - | 17,485 | - | 17,485 | 82,106 | 1,684 | 83,790 |
| 3894 | Sherman County School District 9 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3902 | Tillamook Public Schools | 1,418,555 | 76,496 | - | 50,553 | 127,049 | - | - | 297,361 | - | 297,361 | 1,396,334 | 11,489 | 1,407,823 |
| 3920 | Neah-Kah-Nie School District | 6,171,164 | 332,780 | - | - | 332,780 | - | - | 1,293,616 | 67,696 | 1,361,312 | 6,074,495 | (15,386) | 6,059,109 |
| 3927 | Echo School District | 801,766 | 43,235 | - | - | 43,235 | - | - | 168,068 | 29,020 | 197,088 | 789,207 | (6,596) | 782,611 |
| 3928 | Umatilla School District 6R | 5,433,801 | 293,018 | - | 27,557 | 320,575 | - | - | 1,139,048 | - | 1,139,048 | 5,348,682 | 6,263 | 5,354,945 |
| 3929 | Ferndale School District 10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3931 | Pendleton School District 16R | 3,388,930 | 182,748 | - | 434,341 | 617,089 | - | - | 710,396 | - | 710,396 | 3,335,843 | 98,714 | 3,434,557 |
| 3935 | Athena-Weston School District 29Rj | 3,206,928 | 172,934 | - | 31,985 | 204,919 | - | - | 672,245 | - | 672,245 | 3,156,693 | 7,269 | 3,163,962 |
| 3936 | Milton-Freewater Elementary School District 31 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3942 | Stanfield School District | 879,043 | 47,402 | - | - | 47,402 | - | - | 184,267 | 61,519 | 245,786 | 865,273 | (13,982) | 851,291 |
| 3944 | Ukiah School | 415,470 | 22,404 | - | - | 22,404 | - | - | 87,092 | 35,528 | 122,620 | 408,962 | (8,074) | 400,888 |
| 3957 | Helix School District | 875,445 | 47,208 | - | - | 47,208 | - | - | 183,513 | 18,309 | 201,822 | 861,732 | (4,161) | 857,571 |
| 3958 | Pilot Rock School District 2R | 979,914 | 52,842 | - | 63,963 | 116,805 | - | - | 205,412 | - | 205,412 | 964,564 | 14,537 | 979,101 |
| 3959 | McLoughlin Union High School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3965 | La Grande Public Schools | 5,217,396 | 281,348 | - | - | 281,348 | - | - | 1,093,684 | 115,219 | 1,208,903 | 5,135,667 | (26,186) | 5,109,481 |
| 3966 | Union County School District | 746,979 | 40,281 | - | - | 40,281 | - | - | 156,584 | 123,470 | 280,054 | 735,278 | (28,061) | 707,217 |
| 3967 | North Powder School District | 1,379,973 | 74,415 | - | - | 74,415 | - | - | 289,274 | 69,725 | 358,999 | 1,358,357 | (15,847) | 1,342,510 |
| 3969 | Imbler School District | 1,675,957 | 90,376 | - | - | 90,376 | - | - | 351,319 | 40,189 | 391,508 | 1,649,704 | (9,134) | 1,640,570 |
| 3970 | Cove School District | 1,572,528 | 84,799 | - | - | 84,799 | - | - | 329,638 | 5,089 | 334,727 | 1,547,895 | (1,157) | 1,546,738 |
| 3973 | Elgin School District 23 | 1,794,677 | 96,778 | - | - | 96,778 | - | - | 376,205 | 145,330 | 521,535 | 1,766,564 | (33,029) | 1,733,535 |
| 3986 | Joseph School District 6 | 1,600,367 | 86,300 | - | - | 86,300 | - | - | 335,473 | 8,384 | 343,857 | 1,575,298 | (1,906) | 1,573,392 |
| 3990 | Wallowa School | 1,601,914 | 86,383 | - | 7,679 | 94,062 | - | - | 335,797 | - | 335,797 | 1,576,820 | 1,745 | 1,578,565 |
| 3993 | Enterprise School District 21 | 2,072,544 | 111,762 | - | - | 111,762 | - | - | 434,452 | 65,882 | 500,334 | 2,040,078 | (14,973) | 2,025,105 |
| 4003 | Troy School District 54 | 53,007 | 2,858 | - | 15,599 | 18,457 | - | - | 11,112 | - | 11,112 | 52,177 | 3,545 | 55,722 |
| 4008 | Chenoweth School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4012 | Dufur Schools | 1,652,205 | 89,095 | - | - | 89,095 | - | - | 346,340 | 11,880 | 358,220 | 1,626,324 | (2,700) | 1,623,624 |
| 4022 | Maupin Grade School 84 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4025 | West Union School District 1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4030 | Hillsboro Elementary School District 7 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4034 | Gaston Public Schools | 462,551 | 24,943 | - | - | 24,943 | - | - | 96,961 | 28,024 | 124,985 | 455,305 | (6,369) | 448,936 |
| 4035 | Banks School District | 3,394,703 | 183,060 | - | - | 183,060 | - | - | 711,607 | 2,958 | 714,565 | 3,341,526 | (672) | 3,340,854 |
| 4047 | Reedville School District 29 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4055 | Groner School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4062 | Beaverton School District | 117,982,257 | 6,362,201 | - | - | 6,362,201 | - | - | 24,731,756 | 11,434,695 | 36,166,451 | 116,134,107 | (2,598,794) | 113,535,313 |
| 4080 | North Plains School District 70 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4105 | Hillsboro Union High School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4109 | Spray School District 1 | 479,943 | 25,881 | - | - | 25,881 | - | - | 100,607 | 33,254 | 133,861 | 472,425 | (7,558) | 464,867 |
| 4114 | Fossil School District 21J | 890,032 | 47,995 | - | - | 47,995 | - | - | 186,571 | 5,973 | 192,544 | 876,090 | (1,357) | 874,733 |
| 4128 | Yamhill Grade School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4135 | Newberg School District 29It | 10,004,093 | 539,471 | - | 279,810 | 819,281 | - | - | 2,097,085 | - | 2,097,085 | 9,847,382 | 63,593 | 9,910,975 |
| 4142 | McMinnville Schools | 24,131,137 | 1,301,273 | - | 10,042 | 1,311,315 | - | - | 5,058,433 | - | 5,058,433 | 23,753,131 | 2,282 | 23,755,413 |

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|---|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 4144 | Sheridan School District 48J | 5,106,450 | 275,366 | - | - | 275,366 | - | - | 1,070,428 | 17,698 | 1,088,126 | 5,026,459 | (4,022) | 5,022,437 |
| 4166 | Yamhill-Carlton School District 1 | 354,405 | 19,111 | - | - | 19,111 | - | - | 74,291 | 5,097 | 79,388 | 348,853 | (1,159) | 347,694 |
| 4185 | Lebanon School District Uh-1 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4189 | Wasco County High School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4203 | Victor Point School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4218 | Curry County Education Service District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4219 | Grant County Education Service District | 761,799 | 41,080 | - | 21,202 | 62,282 | - | - | 159,690 | - | 159,690 | 749,866 | 4,819 | 754,685 |
| 4220 | Jefferson County Education Service District | 1,014,776 | 54,722 | - | - | 54,722 | - | - | 212,720 | 35,462 | 248,182 | 998,880 | (8,059) | 990,821 |
| 4221 | Marion Education Service District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4223 | InterMountain Education Service District | 5,973,129 | 322,101 | - | - | 322,101 | - | - | 1,252,103 | 261,249 | 1,513,352 | 5,879,562 | (59,375) | 5,820,187 |
| 4224 | Wallowa County Region 18 | 1,127,431 | 60,797 | - | 11,828 | 72,625 | - | - | 236,335 | - | 236,335 | 1,109,770 | 2,688 | 1,112,458 |
| 4225 | Washington County Education Service District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4226 | North Central Education Service District | 808,603 | 43,604 | - | - | 43,604 | - | - | 169,502 | 221 | 169,723 | 795,937 | (50) | 795,887 |
| 4227 | Cascade School District Uh5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4230 | Mari-Linn School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4232 | South Coast Education Service District Region 7 | 4,863,522 | 262,266 | - | - | 262,266 | - | - | 1,019,505 | 295,770 | 1,315,275 | 4,787,337 | (67,220) | 4,720,117 |
| 4237 | Douglas Education Service District | 7,500,608 | 404,471 | - | - | 404,471 | - | - | 1,572,298 | 77,746 | 1,650,044 | 7,383,114 | (17,670) | 7,365,444 |
| 4238 | Multnomah Education Service District | 7,488,811 | 403,835 | - | - | 403,835 | - | - | 1,569,825 | 3,388,894 | 4,958,719 | 7,371,501 | (770,203) | 6,601,298 |
| 4251 | Clatsop County Education Service District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4252 | High Desert Education Service District | 7,033,886 | 379,303 | - | - | 379,303 | - | - | 1,474,462 | 216,240 | 1,690,702 | 6,923,702 | (49,145) | 6,874,557 |
| 4254 | Willamette Education Service District | 4,577,809 | 246,859 | - | - | 246,859 | - | - | 959,613 | 594,261 | 1,553,874 | 4,506,099 | (135,059) | 4,371,040 |
| 4258 | Hermiston School District 8R | 14,811,937 | 798,735 | - | 244,356 | 1,043,091 | - | - | 3,104,918 | - | 3,104,918 | 14,579,913 | 55,536 | 14,635,449 |
| 4259 | Clackamas Education Service District | 10,120,449 | 545,746 | - | 194,957 | 740,703 | - | - | 2,121,475 | - | 2,121,475 | 9,961,915 | 44,308 | 10,006,223 |
| 4260 | Greater Albany School District 8J | 29,461,948 | 1,588,737 | - | - | 1,588,737 | - | - | 6,175,892 | 149,923 | 6,325,815 | 29,000,437 | (34,073) | 28,966,364 |
| 4268 | Lake Oswego School District | 16,722,378 | 901,755 | - | - | 901,755 | - | - | 3,505,390 | 97,242 | 3,602,632 | 16,460,428 | (22,100) | 16,438,328 |
| 4270 | Silver Falls School District | 11,123,373 | 599,829 | - | 104,479 | 704,308 | - | - | 2,331,711 | - | 2,331,711 | 10,949,129 | 23,745 | 10,972,874 |
| 4271 | Malheur Education Service District Region 14 | 1,948,579 | 105,077 | - | - | 105,077 | - | - | 408,466 | 10,028 | 418,494 | 1,918,055 | (2,279) | 1,915,776 |
| 4272 | Linn-Benton-Lincoln Education Service District | 11,533,368 | 621,938 | - | - | 621,938 | - | - | 2,417,655 | 161,377 | 2,579,032 | 11,352,702 | (36,676) | 11,316,026 |
| 4273 | Double O School District | 38,797 | 2,092 | - | - | 2,092 | - | - | 8,133 | 453 | 8,586 | 38,189 | (103) | 38,086 |
| 4275 | Tillamook County Education Service District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4276 | Lane County Education Service District | 5,230,660 | 282,064 | - | - | 282,064 | - | - | 1,096,465 | 1,127,680 | 2,224,145 | 5,148,724 | (256,291) | 4,892,433 |
| 4277 | Mitchell School | - | 628,437 | - | - | 628,437 | - | - | 131,735 | 15,191 | 146,926 | 618,593 | (3,453) | 615,140 |
| 4279 | St Helens School District 502 | 2,521,377 | 135,965 | - | 99,516 | 235,481 | - | - | 528,538 | - | 528,538 | 2,481,880 | 22,617 | 2,504,497 |
| 4280 | Northwest Regional Education Service District | 28,887,403 | 1,557,755 | - | - | 1,557,755 | - | - | 6,055,455 | 430,516 | 6,485,971 | 28,434,892 | (97,845) | 28,337,047 |
| 4286 | Southern Oregon Education Service District | 13,121,346 | 707,569 | - | - | 707,569 | - | - | 2,750,532 | 294,868 | 3,045,400 | 12,915,805 | (67,016) | 12,848,789 |
| 4288 | Medford School District 549C | 47,725,595 | 2,573,606 | - | 778,903 | 3,352,509 | - | - | 10,004,367 | - | 10,004,367 | 46,977,991 | 177,023 | 47,155,014 |
| 4291 | Dayton Public Schools | 1,757,630 | 94,780 | - | - | 94,780 | - | - | 368,439 | 184,870 | 553,309 | 1,730,097 | (42,016) | 1,688,081 |
| 4293 | Lake County Education Service District | 508,236 | 27,407 | - | 21,096 | 48,503 | - | - | 106,538 | - | 106,538 | 500,275 | 4,794 | 505,069 |
| 4294 | Harney Education Service District Region XVII | 1,123,477 | 60,584 | - | - | 60,584 | - | - | 235,506 | 60,335 | 295,841 | 1,105,878 | (13,712) | 1,092,166 |
| 4295 | Wasco County Education Service District | 1,181,013 | 63,686 | - | 14,063 | 77,749 | - | - | 247,567 | - | 247,567 | 1,162,513 | 3,196 | 1,165,709 |
| 4297 | Yamhill Education Service District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4305 | Mount Hood Community College District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4306 | Amity School District | 523,750 | 28,243 | - | 5,502 | 33,745 | - | - | 109,790 | - | 109,790 | 515,546 | 1,250 | 516,796 |
| 4307 | Columbia School District 5J | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4309 | Scappoose School District | 10,355,013 | 558,395 | - | - | 558,395 | - | - | 2,170,645 | 7,236 | 2,177,881 | 10,192,806 | (1,644) | 10,191,162 |
| 4311 | Redmond School District 2J | 21,335,749 | 1,150,532 | - | 254,757 | 1,405,289 | - | - | 4,472,457 | - | 4,472,457 | 21,001,532 | 57,899 | 21,059,431 |
| 4312 | Reedsport School District | 995,726 | 53,695 | - | - | 53,695 | - | - | 208,727 | 187,561 | 396,288 | 980,128 | (42,628) | 937,500 |
| 4313 | Forest Grove School District | 19,800,879 | 1,067,764 | - | - | 1,067,764 | - | - | 4,150,713 | 292,255 | 4,442,968 | 19,490,705 | (66,422) | 19,424,283 |
| 4314 | Willamina School District 30J | 3,343,451 | 180,296 | - | - | 180,296 | - | - | 700,863 | 928 | 701,791 | 3,291,077 | (211) | 3,290,866 |
| 4315 | John Day School District | 1,862,366 | 100,428 | - | - | 100,428 | - | - | 390,394 | 93,928 | 484,322 | 1,833,193 | (21,347) | 1,811,846 |
| 4316 | Tigard-Tualatin School District 23J | 53,557,423 | 2,888,087 | - | - | 2,888,087 | - | - | 11,226,850 | 1,064,081 | 12,290,931 | 52,718,465 | (241,836) | 52,476,629 |
| 4317 | Sherwood School District 88J | 20,243,704 | 1,091,643 | - | - | 1,091,643 | - | - | 4,243,539 | 449,074 | 4,692,613 | 19,926,593 | (102,062) | 19,824,531 |
| 4318 | Portland Community College | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4320 | Rainier School District 13 | 2,168,823 | 116,954 | - | - | 116,954 | - | - | 454,634 | 107,322 | 561,956 | 2,134,849 | (24,391) | 2,110,458 |
| 4321 | North Clackamas School District 12 | 31,054,190 | 1,674,599 | - | - | 1,674,599 | - | - | 6,509,662 | 143,734 | 6,653,396 | 30,567,738 | (32,667) | 30,535,071 |
| 4323 | Estacada School District 108 | 5,256,013 | 283,431 | - | - | 283,431 | - | - | 1,101,780 | 568,638 | 1,670,418 | 5,173,680 | (129,236) | 5,044,444 |
| 4324 | Centennial School District 28 | 38,327,682 | 2,066,823 | - | 97,922 | 2,164,745 | - | - | 8,034,351 | - | 8,034,351 | 37,727,293 | 22,255 | 37,749,548 |
| 4326 | Harney County School District 3 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4327 | Jordan Valley School District 3 | 602,268 | 32,477 | - | - | 32,477 | - | - | 126,249 | 56,902 | 183,151 | 592,833 | (12,932) | 579,901 |
| 4329 | Gervais School District 1 | 1,659,934 | 89,512 | - | - | 89,512 | - | - | 347,960 | 17,842 | 365,802 | 1,633,932 | (4,055) | 1,629,877 |
| 4330 | Vale School District 84 | 5,338,918 | 287,902 | - | - | 287,902 | - | - | 1,119,158 | 37,216 | 1,156,374 | 5,255,286 | (8,458) | 5,246,828 |
| 4331 | Molalla River School District | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4332 | Gresham-Barlow School District 10 | 30,542,161 | 1,646,988 | - | - | 1,646,988 | - | - | 6,402,329 | 306,743 | 6,709,072 | 30,063,728 | (69,714) | 29,994,014 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-----------------|--|-----------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 4333 | Canby School District | 6,256,693 | 337,393 | - | - | 337,393 | - | - | 1,311,545 | 1,090,202 | 2,401,747 | 6,158,684 | (247,773) | 5,910,911 |
| 4334 | Cascade School District 5 | 3,220,625 | 173,672 | - | 60,216 | 233,888 | - | - | 675,116 | - | 675,116 | 3,170,175 | 13,685 | 3,183,860 |
| 4335 | Milton-Freewater Unified School District 7 | 2,375,420 | 128,095 | - | - | 128,095 | - | - | 497,942 | 196,009 | 693,951 | 2,338,210 | (44,547) | 2,293,663 |
| 4336 | Nestucca Valley School District 101 | 2,519,749 | 135,878 | - | 106,216 | 242,094 | - | - | 528,196 | - | 528,196 | 2,480,278 | 24,140 | 2,504,418 |
| 4337 | Sherman County School District | 1,448,728 | 78,123 | - | - | 78,123 | - | - | 303,686 | 100,912 | 404,598 | 1,426,034 | (22,935) | 1,403,099 |
| 4338 | Three Rivers U J School District | 13,848,281 | 746,769 | - | - | 746,769 | - | - | 2,902,914 | 477,019 | 3,379,933 | 13,631,352 | (108,414) | 13,522,938 |
| 4339 | Lebanon Community School District | 19,039,703 | 1,026,717 | - | - | 1,026,717 | - | - | 3,991,153 | 544,846 | 4,535,999 | 18,741,452 | (123,829) | 18,617,623 |
| 4340 | Monroe School District 1J | 1,712,224 | 92,332 | - | - | 92,332 | - | - | 358,921 | 71,318 | 430,239 | 1,685,402 | (16,209) | 1,669,193 |
| 4341 | Hillsboro School District 1J | 60,293,919 | 3,251,353 | - | - | 3,251,353 | - | - | 12,638,972 | 5,795,273 | 18,434,245 | 59,349,436 | (1,317,107) | 58,032,329 |
| 4342 | North Santiam School District 29J | 3,814,747 | 205,710 | - | - | 205,710 | - | - | 799,658 | 349,987 | 1,149,645 | 3,754,991 | (79,543) | 3,675,448 |
| 4343 | HARRISBURG SCHOOL DISTRICT 7 | 4,732,883 | 255,221 | - | 3,039 | 258,260 | - | - | 992,120 | - | 992,120 | 4,658,744 | 691 | 4,659,435 |
| 4344 | South Wasco County School District 1 | 1,592,000 | 85,849 | - | 11,020 | 96,869 | - | - | 333,719 | - | 333,719 | 1,567,062 | 2,505 | 1,569,567 |
| 4345 | Oregon Trail School District 46 | 20,856,371 | 1,124,681 | - | - | 1,124,681 | - | - | 4,371,968 | 104,895 | 4,476,863 | 20,529,663 | (23,840) | 20,505,823 |
| 4346 | Knappa School District 4 | 2,563,266 | 138,224 | - | - | 138,224 | - | - | 537,319 | 106,821 | 644,140 | 2,523,114 | (24,277) | 2,498,837 |
| 4347 | Clatskanie School District 6J | 4,446,102 | 239,756 | - | - | 239,756 | - | - | 932,004 | 13,175 | 945,179 | 4,376,455 | (2,994) | 4,373,461 |
| 4348 | Lourdes Charter School | 174,379 | 9,403 | - | 4,073 | 13,476 | - | - | 36,554 | - | 36,554 | 171,647 | 926 | 172,573 |
| 4350 | Ridgeline Montessori | 746,631 | 40,262 | - | 3,568 | 43,830 | - | - | 156,511 | - | 156,511 | 734,935 | 811 | 735,746 |
| 4351 | The Village School | 167,145 | 9,013 | - | - | 9,013 | - | - | 35,037 | 122,419 | 157,456 | 164,527 | (27,822) | 136,705 |
| 4352 | Armadillo Technical Institute | 296,796 | 16,005 | - | - | 16,005 | - | - | 62,215 | 56,516 | 118,731 | 292,147 | (12,845) | 279,302 |
| 4354 | Opal Charter School | 153,198 | 8,261 | - | - | 8,261 | - | - | 32,114 | 33,651 | 65,765 | 150,798 | (7,648) | 143,150 |
| 4355 | Three Rivers Charter School | 594,938 | 32,082 | - | 5,670 | 37,752 | - | - | 124,712 | - | 124,712 | 585,618 | 1,289 | 586,907 |
| 4358 | Detroit Lake Charter School | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4360 | Luckiamute Valley Charter School | 759,205 | 40,940 | - | 60,232 | 101,172 | - | - | 159,147 | - | 159,147 | 747,313 | 13,689 | 761,002 |
| 4361 | Rimrock Expeditionary Alternative Learning | 613,046 | 33,059 | - | 1,595 | 34,654 | - | - | 128,508 | - | 128,508 | 603,443 | 363 | 603,806 |
| 4362 | Kings Valley Charter School | 31,739 | 1,712 | - | - | 1,712 | - | - | 6,653 | 5,955 | 12,608 | 31,242 | (1,353) | 29,889 |
| 4363 | Multisensory Learning Academy | 854,245 | 46,065 | - | 17,387 | 63,452 | - | - | 179,069 | - | 179,069 | 840,864 | 3,952 | 844,816 |
| 4365 | Mitch Charter School | 643,356 | 34,693 | - | 542 | 35,235 | - | - | 134,862 | - | 134,862 | 633,278 | 123 | 633,401 |
| 4366 | Sand Ridge Charter School | 787,823 | 42,483 | - | - | 42,483 | - | - | 165,146 | 36,203 | 201,349 | 775,482 | (8,228) | 767,254 |
| 4367 | Arthur Academy Charter School | 2,543,118 | 137,138 | - | - | 137,138 | - | - | 533,095 | 19,776 | 552,871 | 2,503,281 | (4,495) | 2,498,786 |
| 4369 | Trillium Charter School | 834,295 | 44,989 | - | 12,834 | 57,823 | - | - | 174,887 | - | 174,887 | 821,226 | 2,917 | 824,143 |
| 4370 | Howard Street Charter School, Inc. | 200,812 | 10,829 | - | 18,207 | 29,036 | - | - | 42,095 | - | 42,095 | 197,666 | 4,138 | 201,804 |
| 4371 | The Lighthouse School | 751,366 | 40,517 | - | - | 40,517 | - | - | 157,503 | 47 | 157,550 | 739,596 | (11) | 739,585 |
| 4373 | Sheridan Japanese School Foundation | 341,480 | 18,414 | - | 13,852 | 32,266 | - | - | 71,582 | - | 71,582 | 336,131 | 3,148 | 339,279 |
| 4374 | Ione School District | 1,377,214 | 74,266 | - | 25,187 | 99,453 | - | - | 288,695 | - | 288,695 | 1,355,640 | 5,724 | 1,361,364 |
| 4375 | Eddyville Charter School | 774,544 | 41,767 | - | 32,733 | 74,500 | - | - | 162,362 | - | 162,362 | 762,411 | 7,439 | 769,850 |
| 4376 | Four Rivers Community School | 935,881 | 50,467 | - | - | 50,467 | - | - | 196,182 | 38,381 | 234,563 | 921,221 | (8,723) | 912,498 |
| 4378 | Mosier Community School | 666,269 | 35,929 | - | - | 35,929 | - | - | 139,665 | 4,789 | 144,454 | 655,832 | (1,088) | 654,744 |
| 4379 | Siletz Valley School | 773,882 | 41,732 | - | 41,732 | 83,464 | - | - | 162,223 | 42,724 | 204,947 | 761,759 | (9,710) | 752,049 |
| 4380 | The Emerson School | 467,930 | 25,233 | - | 15,282 | 40,515 | - | - | 98,089 | - | 98,089 | 460,600 | 3,473 | 464,073 |
| 4381 | North Wasco County School District 21 | 7,869,555 | 424,366 | - | - | 424,366 | - | - | 1,649,637 | 277,304 | 1,926,941 | 7,746,281 | (63,024) | 7,683,257 |
| 4382 | Self Enhancement Inc | 470,057 | 25,348 | - | 10,760 | 36,108 | - | - | 98,535 | - | 98,535 | 462,694 | 2,445 | 465,139 |
| 4383 | City View Charter School | 576,460 | 31,086 | - | - | 31,086 | - | - | 120,839 | 5,568 | 126,407 | 567,430 | (1,266) | 566,164 |
| 4386 | Nixyaawii Community School | 481,593 | 25,970 | - | 30,973 | 56,943 | - | - | 100,953 | - | 100,953 | 474,049 | 7,039 | 481,088 |
| 4388 | West Lane Tech | 302,853 | 16,331 | - | 5,467 | 21,798 | - | - | 63,485 | - | 63,485 | 298,109 | 1,243 | 299,352 |
| 4390 | Oregon Connections Academy | 5,910,699 | 318,735 | - | 150,504 | 469,239 | - | - | 1,239,016 | - | 1,239,016 | 5,818,110 | 34,206 | 5,852,316 |
| 4392 | Eagleridge High School | 750,526 | 40,472 | - | - | 40,472 | - | - | 157,327 | 33,517 | 190,844 | 738,769 | (7,618) | 731,151 |
| 4393 | Cascade Heights Public Charter School | 655,539 | 35,350 | - | - | 35,350 | - | - | 137,416 | 27,977 | 165,393 | 645,271 | (6,359) | 638,912 |
| 4395 | Siletz Valley Early College Academy | 285,968 | 15,421 | - | - | 15,421 | - | - | 59,945 | 26,418 | 86,363 | 281,489 | (6,004) | 275,485 |
| 4396 | Sweet Home Charter School | 477,572 | 25,753 | - | - | 25,753 | - | - | 100,110 | 26,215 | 126,325 | 470,091 | (5,958) | 464,133 |
| 4397 | Springwater Environmental Sciences School | 684,935 | 36,935 | - | 5,009 | 41,944 | - | - | 143,578 | - | 143,578 | 674,206 | 1,139 | 675,345 |
| 4398 | LEP High | 1,599,924 | 86,276 | - | 26,826 | 113,102 | - | - | 335,380 | - | 335,380 | 1,574,861 | 6,097 | 1,580,958 |
| 4400 | Phoenix School | 17,816 | 961 | - | 5,327 | 6,288 | - | - | 3,735 | - | 3,735 | 17,537 | 1,211 | 18,748 |
| 4401 | Ballston Community School | 261,251 | 14,088 | - | 17,558 | 31,646 | - | - | 54,764 | - | 54,764 | 257,158 | 3,991 | 261,149 |
| 4402 | Sage Community School | 249,668 | 13,463 | - | 74,661 | 88,124 | - | - | 52,336 | - | 52,336 | 245,757 | 16,968 | 262,725 |
| 4403 | Portland Village School | 1,088,033 | 58,672 | - | 62,984 | 121,656 | - | - | 228,076 | - | 228,076 | 1,070,989 | 14,315 | 1,085,304 |
| 4404 | Alliance Charter Academy | 1,369,582 | 73,855 | - | 49,058 | 122,913 | - | - | 287,095 | - | 287,095 | 1,348,128 | 11,150 | 1,359,278 |
| 4405 | Forest Grove Community School | 534,969 | 28,848 | - | - | 28,848 | - | - | 112,142 | 8,059 | 120,201 | 526,589 | (1,832) | 524,757 |
| 4407 | Madrone Trail Public Charter School | 583,106 | 31,444 | - | 1,359 | 32,803 | - | - | 122,232 | - | 122,232 | 573,972 | 309 | 574,281 |
| 4408 | Muddy Creek Charter School | 175,930 | 9,487 | - | 7,244 | 16,731 | - | - | 36,879 | - | 36,879 | 173,175 | 1,646 | 174,821 |
| 4409 | Southwest Charter School | 591,930 | 31,920 | - | 45,887 | 77,807 | - | - | 124,082 | - | 124,082 | 582,657 | 10,429 | 593,086 |
| 4410 | Ace Academy | 342,850 | 18,488 | - | - | 18,488 | - | - | 71,869 | 34,476 | 106,345 | 337,479 | (7,835) | 329,644 |
| 4411 | Sherwood Charter School | 456,010 | 24,590 | - | 32,892 | 57,482 | - | - | 95,590 | - | 95,590 | 448,867 | 7,476 | 456,343 |
| 4412 | Estacada Web Academy | 1,327,533 | 71,587 | - | - | 71,587 | - | - | 278,281 | 16,835 | 295,116 | 1,306,737 | (3,826) | 1,302,911 |

The accompanying notes are an integral part of this schedule.

Oregon Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

| Employer Number | Employer Name | Net Pension Liability | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense | | | |
|-------------------------------|---|-------------------------|--|------------------------|--------------------------------|--------------------------------------|--|------------------------|--|--------------------------------|-------------------------------------|---|---|-------------------------|
| | | | Differences between Expected and Actual Experience | Changes in Assumptions | Changes in Employer Proportion | Total Deferred Outflows of Resources | Differences between Expected and Actual Experience | Changes in Assumptions | Net Differences between Projected and Actual Investment Earnings | Changes in Employer Proportion | Total Deferred Inflows of Resources | Proportionate Share of Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Pension Expense* |
| 4418 | Lewis And Clark Montessori Charter School | 923,233 | 49,785 | - | 110,211 | 159,996 | - | - | 193,531 | - | 193,531 | 908,771 | 25,048 | 933,819 |
| 4419 | Silvies River Web Academy | 186,141 | 10,038 | - | - | 10,038 | - | - | 39,019 | 794 | 39,813 | 183,225 | (180) | 183,045 |
| 4420 | Oregon Virtual Academy | 2,076,773 | 111,990 | - | 108,310 | 220,300 | - | - | 435,339 | - | 435,339 | 2,044,241 | 24,616 | 2,068,857 |
| 4421 | Home Scholars Academy of Oakridge and Westfir | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4422 | Redmond Proficiency Academy | 2,071,853 | 111,725 | - | 75,547 | 187,272 | - | - | 434,307 | - | 434,307 | 2,039,398 | 17,170 | 2,056,568 |
| 4423 | Molalla River Academy | 528,506 | 28,500 | - | 32,214 | 60,714 | - | - | 110,787 | - | 110,787 | 520,227 | 7,321 | 527,548 |
| 4424 | The Ivy School | 328,959 | 17,739 | - | 5,087 | 22,826 | - | - | 68,957 | - | 68,957 | 323,806 | 1,156 | 324,962 |
| 4429 | Clackamas Web Academy | 24,351 | 1,313 | - | - | 1,313 | - | - | 5,104 | 985 | 23,969 | 23,969 | (224) | 23,745 |
| 4430 | Clackamas Charter Alliance 2 | 95,168 | 5,132 | - | 2,673 | 7,805 | - | - | 19,949 | - | 19,949 | 93,677 | 607 | 94,284 |
| 4431 | Corbett Charter School | 1,247,816 | 67,289 | - | 6,457 | 73,746 | - | - | 261,571 | - | 261,571 | 1,228,269 | 1,468 | 1,229,737 |
| 4432 | Renaissance Public Academy | 400,391 | 21,591 | - | 23,976 | 45,567 | - | - | 83,931 | - | 83,931 | 394,119 | 5,449 | 399,568 |
| 4433 | Powell Butte Community Charter School | 516,804 | 27,869 | - | 19,731 | 47,600 | - | - | 108,334 | - | 108,334 | 508,709 | 4,484 | 513,193 |
| 4434 | Logos Public Charter School | 2,409,925 | 129,955 | - | 142,755 | 272,710 | - | - | 505,175 | - | 505,175 | 2,372,174 | 32,444 | 2,404,618 |
| 4435 | Sunny Wolf Charter School | 300,628 | 16,211 | - | 43,705 | 59,916 | - | - | 63,018 | - | 63,018 | 295,918 | 9,933 | 305,851 |
| 4436 | Academy Of Arts & Academics | 454,055 | 24,485 | - | 19,392 | 43,877 | - | - | 95,180 | - | 95,180 | 446,942 | 4,407 | 451,349 |
| 4437 | Center for Advance Learning | 653,215 | 35,225 | - | - | 35,225 | - | - | 136,929 | 5,313 | 142,242 | 642,983 | (1,207) | 641,776 |
| 4439 | Homesource Family Charter | 22,009 | 1,187 | - | - | 1,187 | - | - | 4,614 | 152,382 | 156,996 | 21,665 | (34,632) | (12,967) |
| 4440 | Sheridan Allprep Academy | 240,834 | 12,987 | - | 21,974 | 34,961 | - | - | 50,484 | - | 50,484 | 237,062 | 4,994 | 242,056 |
| 4441 | Baker Web Academy | 1,176,599 | 63,448 | - | 76,553 | 140,001 | - | - | 246,642 | - | 246,642 | 1,158,168 | 17,399 | 1,175,567 |
| 4443 | Knova Learning Oregon | 1,128,883 | 60,875 | - | 34,463 | 95,338 | - | - | 236,640 | - | 236,640 | 1,111,200 | 7,832 | 1,119,032 |
| 4444 | Bennett Pearson Academy, Inc. | 280,275 | 15,114 | - | - | 15,114 | - | - | 58,752 | 26,619 | 85,371 | 275,885 | (6,050) | 269,835 |
| 4446 | Coburg Community Charter School | 507,264 | 27,354 | - | 15,231 | 42,585 | - | - | 106,334 | - | 106,334 | 499,318 | 3,462 | 502,780 |
| 4447 | Arco Iris Spanish Immersion Charter School | 506,210 | 27,297 | - | - | 27,297 | - | - | 106,113 | 19,657 | 125,770 | 498,280 | (4,467) | 493,813 |
| 4448 | Gresham Barlow Web Academy | 903,753 | 48,735 | - | 91,082 | 139,817 | - | - | 189,447 | - | 189,447 | 889,596 | 20,701 | 910,297 |
| 4449 | Mosier Middle School | 261,996 | 14,128 | - | 13,286 | 27,414 | - | - | 54,920 | - | 54,920 | 257,891 | 3,020 | 260,911 |
| 4450 | Sauvie Island Academy | 846,550 | 45,650 | - | 86,875 | 132,525 | - | - | 177,456 | - | 177,456 | 833,289 | 19,744 | 853,033 |
| 4451 | River's Edge Academy Charter School | 356,182 | 19,207 | - | 27,239 | 46,446 | - | - | 74,664 | - | 74,664 | 350,603 | 6,191 | 356,794 |
| 4452 | South Columbia Family School | 103,853 | 5,600 | - | - | 5,600 | - | - | 21,770 | 3,337 | 25,107 | 102,226 | (759) | 101,467 |
| 4453 | Woodland Educational Initiative | 178,666 | 9,635 | - | 42,619 | 52,254 | - | - | 37,452 | - | 37,452 | 175,867 | 9,686 | 185,553 |
| 4454 | Le Monde Immersion Charter School | 487,960 | 26,313 | - | 122,107 | 148,420 | - | - | 102,287 | - | 102,287 | 480,316 | 27,752 | 508,068 |
| 4455 | Hope Chinese Charter School | 300,098 | 16,183 | - | 79,026 | 95,209 | - | - | 62,907 | - | 62,907 | 295,397 | 17,960 | 313,357 |
| 4456 | Insight School of Oregon Charter | 582,394 | 31,406 | - | 174,158 | 205,564 | - | - | 122,083 | - | 122,083 | 573,271 | 39,581 | 612,852 |
| 4457 | Oregon Virtual Education East | 40,491 | 2,183 | - | 10,351 | 12,534 | - | - | 8,488 | - | 8,488 | 39,856 | 2,352 | 42,208 |
| 4458 | Oregon Virtual Education West | 49,482 | 2,668 | - | - | 2,668 | - | - | 10,373 | 2,308 | 12,681 | 48,707 | (525) | 48,182 |
| 4459 | Crater Lake Charter Academy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4460 | Kairos PDX | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4461 | Mountain View Academy | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total for all entities | | \$ 5,741,461,334 | \$ 309,608,661 | \$ - | \$ 62,582,862 | \$ 372,191,523 | \$ - | \$ - | \$ 1,203,540,447 | \$ 62,582,862 | \$ 1,266,123,309 | \$ 5,651,523,368 | \$ - | \$ 5,651,523,368 |

* Excludes employer specific amounts due to differences between actual employer contributions and the employer's proportionate share of contributions. Proper treatment of such amounts is the responsibility of the employer.

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Note 1 - Description of Plan

A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer defined benefit pension plan (the Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2015, there were 919 participating employers and State Agencies.

PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (Board) to administer and manage the System. All members of the Board are appointed by the governor and confirmed by the State Senate. The governor designates the chairperson. One member must be a public employer manager or a local elected official, one member must be a union-represented public employee or retiree, and three members must have experience in business management, pension management, or investing.

B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2015, there were 32,542 active plan members, 119,865 inactive plan members or their beneficiaries currently receiving benefits, 15,847 inactive plan members entitled to but not yet receiving benefits, and 10 inactive plan members not eligible for refund or retirement, for a total of 168,264 Tier One members. As of June 30, 2015, there were 41,275 active plan members, 10,890 inactive plan members or their beneficiaries currently receiving benefits, 15,400 inactive plan members entitled to but not yet receiving benefits, and 753 inactive plan members not eligible for refund or retirement, for a total of 68,318 Tier Two members in the System.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit), which is part of the Plan and the Individual Account Program, which is reported as a separate pension plan in PERS financial statements. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2015, there were 94,773 active plan members, 1,751 inactive plan members or their beneficiaries currently receiving benefits, 4,227 inactive plan members entitled to but not yet receiving benefits, and 8,549 inactive plan members not eligible for refund or retirement, for a total of 109,300 OPSRP Pension Program members.

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Beginning January 1, 2004, PERS active Tier One and Tier Two members became members of the Individual Account Program (IAP) of OPSRP. PERS members retain their existing Plan accounts, but member contributions are now deposited into the member's IAP account, not into the member's Defined Benefit Plan account. Accounts are credited with earnings and losses net of administrative expenses. OPSRP is part of PERS and is administered by the Board. The PERS Board is directed to adopt any rules necessary to administer OPSRP, and such rules are to be considered part of the plan for IRS purposes.

Note 2 - Summary of Significant Accounting Policies

Governmental Accounting Standards Board (GASB) Statement No. 68

Employers participating in the Plan are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*.

The requirements of this Statement incorporate provisions intended to reflect the effects of transactions and events related to pensions in the measurement of employer liabilities for pensions and recognition of pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (the Schedules), along with PERS audited financial statements and the Schedule of Pension Amounts under GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the year ended June 30, 2015 (the measurement period).

The accompanying Schedules were prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, PERS, adheres to the reporting requirements established by the GASB.

Employers are presented in order by PERS assigned employer number in the Schedules. Certain employers have a secondary relationship with primary employers and are included in the primary employers' pension amounts and actuarial valuations. The primary employers are responsible for determining the secondary employers' proportionate share of pension amounts. Certain employers no longer have payroll subject to pension contributions and are considered "non-reporting". PERS does not have a policy to collect contributions for these employers which have an existing Unfunded Actuarial Liability (UAL).

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The Schedule of Pension Amounts by Employer does not reflect deferred outflows of resources or deferred inflows of resources related to differences between

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actual employer contributions and the employer's proportionate share of contributions or contributions made by employers after the measurement date. Employer-paid member contributions and contributions from members other than judges are reported in the IAP and are not part of the Plan. Appropriate treatment of such amounts is the responsibility of the employer.

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the year ended June 30, 2015 (the measurement date). Consistent with GASB Statement No. 68, paragraph 50, employer proportions are actuarially determined at December 31, 2013, the date of the actuarial valuation used to measure the collective net pension liability.

Proportionate Share Allocation Methodology

The basis for the employer's proportion is actuarially determined by comparing the employer's projected long-term contribution effort to the Plan with the total projected long-term contribution effort of all employers. The contribution rate for every employer has at least two major components; Normal Cost Rate and Unfunded Actuarial Liability (UAL) Rate.

Since the December 31, 2013 actuarial valuation, the system-wide actuarial accrued liability has increased primarily due to the Moro decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future system Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the benefits projected to be paid by Employers compared to those developed in the prior actuarial valuation, and consequently increased plan liabilities. The employers' projected long-term contribution effort has been adjusted for the estimated impact of the Moro Decision. In accordance with statute, a biennial review of actuarial methods and assumptions was completed in 2015 to be used for the December 31, 2014 actuarial valuation. After completion of this review and subsequent to the measurement date, the PERS Board adopted several assumption changes, including lowering the investment return assumption to 7.50%, which will be effective January 1, 2016.

The projected long-term contribution effort is estimated by projecting the present value of all future Normal Cost Rate Contributions (PVFNC). The PVFNC represents the portion of the projected long-term contribution effort related to future service.

An employer's PVFNC depends on both the Normal Cost Rates charged on the employer's payrolls, and on the underlying demographics of the respective payrolls. For PERS funding, employers have three different payrolls, each with a different Normal Cost Rate:

- Tier 1/Tier 2 payroll
- OPSRP General Service payroll
- OPSRP Police & Fire payroll

A UAL exists when Plan assets are less than the actuarial liability as measured by the Plan's actuarial funding valuations. UAL can arise in a biennium when an event such as experience differing from the assumptions used in the actuarial valuation occurs. An amortization schedule

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is established to eliminate the UAL that arises in a given biennium over a fixed period of time if future experience follows assumption. The UAL Rate is the upcoming year's component of the cumulative amortization schedules, stated as a percent of payroll. The UAL represents the portion of the projected long-term contribution effort related to past service. In determining the employer's projected long-term contribution effort to the Plan, the UAL component was adjusted for supplemental lump-sum payments made during the measurement period, if applicable.

The projected long-term contribution effort is equal to the sum of the PVFNC and the UAL.

After the employer's projected long-term contribution effort is calculated, that amount is reduced by the value of the employer's supplemental lump-sum payments, known as side accounts, transition surpluses and pre-SLGRP (State and Local Government Rate Pool) surpluses as of the valuation date. Side accounts decrease the employer's projected long-term contribution effort because side accounts are effectively pre-paid contributions.

The employer's projected long-term contribution effort does not include contributions toward the current value of transition liabilities and pre-SLGRP (State and Local Government Rate Pool) liabilities, which PERS has determined meet the definition of separately financed employer liabilities.

If the calculation of the employer's projected long-term contribution effort yields a negative number, the employer's portion of the projected long-term contribution effort will be set to zero and the employer will be allocated no proportionate share of pension amounts.

Use of Estimates in the Preparation of the Schedules

The preparation of the Schedules in conformity with accounting principles generally accepted in the U.S. requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results could differ from those estimates.

Note 3 - Net Pension Liability and Actuarial Assumptions and Methods

The components of the employers' net pension liability are as follows (dollars in millions):

| | |
|---|--------------------------|
| Total Pension Liability | \$ 70,665.1 |
| Plan Fiduciary Net Position | 64,923.6 |
| Employers' Net Pension Liability | <u>\$ 5,741.5</u> |

The actuarial measurement of the total pension liability and other pension amounts does not include the IAP.

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Actuarial methods and assumptions

| | |
|-----------------------------------|---|
| Valuation date | December 31, 2013 |
| Measurement date | June 30, 2015 |
| Experience Study | 2014, published September 2015 |
| Actuarial cost method | Entry Age Normal |
| Actuarial assumptions: | |
| Inflation rate | 2.75 percent |
| Long-term expected rate of return | 7.75 percent |
| Discount rate | 7.75 percent |
| Projected salary increases | 3.75 percent |
| Cost of living adjustments (COLA) | Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service. |
| Mortality | <p><i>Healthy retirees and beneficiaries:</i> RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p><i>Disabled retirees:</i> Mortality rates are a percentage (65% for males, 90% for females) of the RP-2000 static combined disabled mortality sex-distinct table.</p> |

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study, which reviewed experience for the four-year period ended on December 31, 2014.

Discount Rate

The discount rate used to measure the total pension liability of the Plan was 7.75 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

http://www.oregon.gov/pers/docs/financial_reports/2015_cafr.pdf

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

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Deferred Items

Deferred items are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2015, employers will report the following deferred items:

- A difference between expected and actual experience, which is being amortized over 5.4 years, the remaining service lives of all plan participants, including retirees. One year of this amortization is included in the employer's total pension expense for the measurement period.
- Changes in employer proportion since the prior measurement date, which is being amortized over 5.4 years, the remaining service lives of all plan participants, including retirees. One year of this amortization is included in the employer's total pension expense for the measurement period.
- A net difference between projected and actual earnings which is being amortized over a closed five-year period. One-year's amortization is being recognized in the employer's total pension expense for the measurement period.

In addition, employers may need to recognize a difference between employer contributions and proportionate share of contributions, which are not reflected in the Schedule of Pension Amounts by Employer. GASB 68 requires employers to amortize that difference over 5.4 years, the remaining service lives of all plan participants, including retirees. One year of this amortization should be included in the employer's total pension expense for the measurement period. Employer contributions made after the measurement date are also excluded from the Schedule of Pension Amounts by Employer. Appropriate treatment of such amounts is the responsibility of the employer.