

**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  
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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%

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**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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**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%

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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 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*
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	Molalla 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)	-
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	-	-	33,956	-	33,956	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*
3439	Butte Falls School District	1,159,807	-	-	13,563	76,106	-	-	243,122	-	243,122	1,141,639	3,083	1,144,722
3440	Pinehurst School	197,498	-	-	12,814	23,464	-	-	41,400	-	41,400	194,404	2,912	197,316
3445	Culver School District 4	3,301,675	-	-	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	-	-	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	-	-	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	-	-	-	-	-	-	-	-	-
3455	Klamath Falls School District 1	-	-	-	-	-	-	-	7,014,811	64,635	7,079,446	32,939,787	(14,690)	32,925,097
3456	Klamath County School District	33,071,425	-	-	1,783,379	342,765	-	-	6,932,520	-	6,932,520	32,553,373	77,901	32,631,274
3457	Klamath Falls City Schools	17,870,973	-	-	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	-	-	868,383	-	868,383	4,077,710	4,252	4,081,962
3462	Paisley School District	-	-	-	747,005	935	-	-	156,589	-	156,589	735,304	213	735,517
3463	North Lake School District 14	1,573,563	-	-	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	-	-	21,653	-	21,653	101,676	644	102,320
3465	Adel School District 21	96,275	-	-	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	-	-	913,510	-	913,510	4,289,611	10,540	4,300,151
3473	Eugene School District 4J	71,426,997	-	-	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	-	-	-	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	-	-	-	614,898	82,215	697,113	2,887,408	(18,685)	2,868,723
3498	Mapleton School District	1,564,706	-	-	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	-	-	-	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	-	-	1,152,316	-	1,152,316	5,410,987	107,316	5,518,303
3510	Bethel School District	25,040,002	-	-	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	-	-	-	375,633	24,090	399,723	1,763,879	(5,475)	1,758,404
3519	McKenzie School District	1,745,863	-	-	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	-	-	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	-	-	342,253	-	342,253	1,607,134	7,437	1,614,571
3524	Oakridge School District	2,805,434	-	-	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	-	-	-	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	-	-	347,646	-	347,646	1,632,459	13,665	1,646,124
3537	Siuslaw School District 97J	3,529,639	-	-	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	-	-	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	-	-	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	-	-	-	773,487	70,442	843,929	3,632,102	(16,009)	3,616,093
3665	Santiam Canyon School District	458,895	-	-	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	-	-	1,874,065	-	1,874,065	8,800,138	4,686	8,804,824
3687	Juntura Grade School	81,497	-	-	4,395	14,734	-	-	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	-	-	-	1,419,358	79,192	1,498,550	6,664,946	(17,998)	6,646,948
3696	Annex Elementary School	330,124	-	-	17,802	-	-	-	69,202	84	69,286	324,953	(19)	324,934
3707	Adrian School District 61	1,491,166	-	-	80,411	1,423	-	-	312,582	-	312,582	1,467,807	323	1,468,130
3709	Harper School District 66	788,210	-	-	42,504	27,353	-	-	165,227	-	165,227	775,863	6,217	782,080
3712	W W Jones School	111,159	-	-	5,994	200	-	-	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	-	-	338,200	-	338,200	1,588,100	1,610	1,589,710
3730	North Marion School District 15	4,358,724	-	-	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	-	-	-	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	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-

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**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*
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

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**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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for all entities</b>		<b>\$ 5,741,461,334</b>	<b>\$ 309,608,661</b>	<b>\$ -</b>	<b>\$ 62,582,862</b>	<b>\$ 372,191,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,203,540,447</b>	<b>\$ 62,582,862</b>	<b>\$ 1,266,123,309</b>	<b>\$ 5,651,523,368</b>	<b>\$ -</b>	<b>\$ 5,651,523,368</b>

\* 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.

**Oregon Public Employees Retirement System**  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Notes to the Schedules of Employer Allocations and Pension Amounts by 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

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

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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

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
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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
<b>Employers' Net Pension Liability</b>	<b><u>\$ 5,741.5</u></b>

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><b><i>Healthy retirees and beneficiaries:</i></b>  RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p><b><i>Active members:</i></b>  Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p><b><i>Disabled retirees:</i></b>  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](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.

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