

Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2014 to June 30, 2015	July 1, 2015 to June 30, 2016
Service cost	\$960,953,626	\$1,016,840,994
Interest on total pension liability	4,779,522,441	5,355,252,627
Effect of plan changes	5,353,507,355	0
Administrative expenses	35,739,837	40,567,225
Member contributions	(13,785,439)	(14,214,341)
Expected investment return net of investment expenses	(4,960,529,865)	(4,907,784,859)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	70,365,604	130,233,083
Recognition of assumption changes or inputs	0	744,597,096
Recognition of investment (gains) or losses	(574,250,182)	324,523,619
Pension Expense	\$5,651,523,377	\$2,690,015,444

As of June 30, 2016, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$496,673,215
Changes of assumptions	0	3,201,767,515
Net difference between projected and actual earnings	0	2,965,804,937
Total	\$0	\$6,664,245,667

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Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2016 Expense	Balance of Deferred (Inflows) 06/30/2016	Balance of Deferred Outflows 06/30/2016	Amount Recognized in 06/30/2017 Expense	Amount Recognized in 06/30/2018 Expense	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized Thereafter in Expense
Investment	\$4,493,869,006	2015-2016	5	898,773,801	0	3,595,095,205	898,773,801	898,773,801	898,773,801	898,773,802	0	0
(gains) or losses	\$2,596,050,493	2014-2015	5	519,210,099	0	1,557,630,295	519,210,099	519,210,099	519,210,097	0	0	0
	(\$5,467,301,406)	2013-2014	5	(1,093,460,281)	(2,186,920,563)	0	(1,093,460,281)	(1,093,460,282)	0	0	0	0
Economic/demographic	\$317,297,639	2015-2016	5.3	59,867,479	0	257,430,160	59,867,479	59,867,479	59,867,479	59,867,479	17,960,244	0
(gains) or losses	\$379,974,263	2014-2015	5.4	70,365,604	0	239,243,055	70,365,604	70,365,604	70,365,604	28,146,243	0	0
Assumption	\$3,946,364,611	2015-2016	5.3	744,597,096	0	3,201,767,515	744,597,096	744,597,096	744,597,096	744,597,096	223,379,131	0
changes or inputs	\$0	2014-2015	5.4	0	0	0	0	0	0	0	0	0

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

Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
1000	State Agencies	25.46977306%	26.81965357%	1,462,337,169	4,026,252,725
2000	Lake County	0.04520887%	0.04108871%	2,595,650	6,168,369
2001	Clackamas County	1.90745838%	1.74184415%	109,515,985	261,491,251
2002	Curry County	0.09499884%	0.08832876%	5,454,322	13,260,198
2003	Douglas County	0.68282395%	0.57814280%	39,204,073	86,792,658
2004	Harney County	0.04837080%	0.04752353%	2,777,191	7,134,385
2005	Jackson County	0.62594662%	0.58616925%	35,938,483	87,997,615
2006	Jefferson County	0.06579371%	0.06431531%	3,777,520	9,655,221
2007	Klamath County	0.02249822%	0.03821994%	1,291,727	5,737,700
2008	Lane County	1.10813039%	1.10983112%	63,622,878	166,611,420
2009	Marion County	0.80728556%	0.79466430%	46,349,988	119,297,563
2011	Washington County	1.80368766%	1.66718011%	103,558,029	250,282,445
2012	Grant County	0.00691407%	0.01652041%	396,969	2,480,097
2013	Umatilla County	0.13243633%	0.13388831%	7,603,781	20,099,744
2014	Linn County	0.54201376%	0.48645814%	31,119,510	73,028,662
2015	Yamhill County	0.20395487%	0.18959464%	11,709,990	28,462,558
2016	Sherman County	0.03235358%	0.02968170%	1,857,568	4,455,912
2017	Columbia County	0.08448485%	0.07843161%	4,850,665	11,774,406
2018	Coos County	0.21116494%	0.19534246%	12,123,953	29,325,439
2020	Wasco County	0.07752839%	0.06589548%	4,451,263	9,892,442
2021	Baker County	0.06584090%	0.05826467%	3,780,230	8,746,880
2022	Gilliam County	0.02824631%	0.02573027%	1,621,751	3,862,711
2023	Morrow County Rural School District Board	0.00001150%	0.00000000%	660	0
2027	Deschutes County	0.64415108%	0.62209947%	36,983,685	93,391,575
2028	Union County	0.00000000%	0.00000000%	0	0
2035	Hood River County	0.04592826%	0.05190197%	2,636,953	7,791,691
2036	Clatsop County	0.12629499%	0.12008567%	7,251,178	18,027,647
2037	Polk County	0.21117493%	0.17810326%	12,124,527	26,737,435
2038	Multnomah County	3.59015899%	3.50898973%	206,127,590	526,780,834
2039	Malheur County	0.07045832%	0.07002315%	4,045,337	10,512,101
2040	Benton County	0.23454908%	0.23314540%	13,466,545	35,000,538
2042	Josephine County	0.19958012%	0.18290501%	11,458,815	27,458,289
2043	Lincoln County	0.05103147%	0.04568053%	2,929,952	6,857,708
2044	Crook County	0.01403992%	0.01417500%	806,097	2,127,997
2050	Wallowa County	0.00130271%	0.00158287%	74,795	237,626
2052	Tillamook County	0.00012624%	0.00010454%	7,248	15,694
2099	State Judiciary	0.16260455%	0.27158347%	9,335,877	40,770,985
2100	City of Roseburg	0.16631823%	0.14796181%	9,549,097	22,212,503
2101	City of Salem	1.00664356%	0.97424987%	57,796,051	146,257,527
2102	City of Medford	0.41158330%	0.39976371%	23,630,896	60,013,815
2103	City of Albany	0.38561728%	0.34773710%	22,140,067	52,203,413
2104	City of Ashland	0.25969373%	0.23213784%	14,910,215	34,849,280
2105	City of Astoria	0.08783575%	0.07660144%	5,043,056	11,499,655
2106	City of Beaverton	0.52285252%	0.48479016%	30,019,375	72,778,259
2107	City of Bend	0.37689702%	0.37779751%	21,639,397	56,716,178
2109	City of Canby	0.07481877%	0.06405987%	4,295,691	9,616,874
2110	City of Coquille	0.02305526%	0.02015749%	1,323,709	3,026,107
2111	City of Eugene	1.31359749%	1.34247606%	75,419,692	201,536,828
2112	City Of Forest Grove	0.00010017%	0.00007668%	5,751	11,511
2113	City of Grants Pass	0.20798439%	0.18060076%	11,941,343	27,112,367
2114	City of Gresham	0.51781649%	0.51758719%	29,730,233	77,701,855
2115	City of Hillsboro	0.62322943%	0.57694156%	35,782,477	86,612,324
2117	City of McMinnville	0.25803964%	0.22910710%	14,815,246	34,394,295
2118	City of Ontario	0.08706674%	0.07264070%	4,998,903	10,905,056
2119	City of Oregon City	0.14044880%	0.13670999%	8,063,814	20,523,344
2120	City of Lake Oswego	0.40130413%	0.35427271%	23,040,721	53,184,560
2121	City of Portland	3.78054215%	3.78332893%	217,058,365	567,965,517
2122	City of Redmond	0.10897174%	0.11039720%	6,256,570	16,573,183
2123	City of St Helens	0.06438912%	0.05635145%	3,696,876	8,459,661
2125	City of Vernonia	0.00582762%	0.00486952%	334,591	731,028
2126	City of West Linn	0.10656086%	0.09952936%	6,118,151	14,941,668
2127	City of Cottage Grove	0.05819669%	0.05854618%	3,341,340	8,789,141
2128	City of Tillamook	0.02590304%	0.02219285%	1,487,213	3,331,662
2129	City of Sweet Home	0.00000000%	0.00256239%	0	384,674
2131	City of Drain	0.00748798%	0.00669864%	429,919	1,005,621
2132	Eugene Water & Electric Board	0.79250462%	0.70531024%	45,501,346	105,883,444
2138	City of Hood River	0.05344247%	0.05393323%	3,068,379	8,096,630
2139	City of Reedsport	0.00806986%	0.01052925%	463,328	1,580,685
2140	City of Lebanon	0.06818513%	0.05938091%	3,914,823	8,914,453
2142	City of Sherwood	0.09025254%	0.08251518%	5,181,815	12,387,444
2143	City of Oakland	0.00230138%	0.00231997%	132,133	348,281
2145	City of Vale	0.00539017%	0.00551579%	309,475	828,048
2146	City of Prineville	0.05119102%	0.02909799%	2,939,113	4,366,284
2147	City of Wheeler	0.00185667%	0.00193431%	106,600	290,385
2148	City of Klamath Falls	0.09065128%	0.09248144%	5,204,708	13,883,611
2149	City of Canyonville	0.00417704%	0.00367134%	239,823	551,153
2150	City of Bandon	0.03112463%	0.02548234%	1,787,009	3,825,491
2152	City of Coos Bay	0.10959619%	0.10173795%	6,292,423	15,273,229
2154	City of Pendleton	0.09979010%	0.09467864%	5,729,410	14,213,462
2155	City of Corvallis	0.32607347%	0.30548278%	18,721,382	45,860,058
2157	City of Monmouth	0.04133209%	0.03986122%	2,373,066	5,984,095
2158	City of Milton-Freewater	0.05877367%	0.05304484%	3,374,468	7,963,262



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100.0000% 100.0000% 5,741,461,334 15,012,321,925

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2159	City of Baker City	0.05454563%	0.04763956%	3,131,716	7,151,804
2160	City of Hermiston	0.08383593%	0.07036251%	4,813,407	10,563,046
2161	City of Pilot Rock	0.00516264%	0.00392252%	296,411	588,861
2162	City of Clatskanie	0.01712382%	0.01627562%	983,158	2,443,348
2163	City of Milwaukie	0.09405887%	0.10097892%	5,400,354	15,159,281
2165	City of Cornelius	0.02968924%	0.02409154%	1,704,596	3,616,700
2166	City of Nyssa	0.01164208%	0.00988271%	668,426	1,483,624
2167	City of Athena	0.00142665%	0.00142222%	81,911	213,508
2168	City of Oakridge	0.01585344%	0.01555544%	910,219	2,335,233
2170	City of Madras	0.02722843%	0.02025036%	1,563,310	3,040,049
2172	City of Sandy	0.05014105%	0.04639990%	2,878,829	6,965,702
2174	City of Mt Angel	0.00708359%	0.00839207%	406,702	1,259,845
2175	City of Umatilla	0.01479930%	0.01649748%	849,696	2,476,655
2176	City of Scappoose	0.02557334%	0.02176332%	1,468,283	3,267,180
2177	City of Condon	0.00296844%	0.00234365%	170,432	351,836
2178	City of Boardman	0.01840782%	0.01506797%	1,056,878	2,262,052
2179	City of Estacada	0.01118534%	0.01036890%	642,202	1,556,613
2180	City of Enterprise	0.01115338%	0.00988413%	640,367	1,483,837
2181	City of Central Point	0.06453700%	0.05921294%	3,705,367	8,889,237
2182	City of Cascade Locks	0.00847096%	0.00874994%	486,357	1,313,569
2183	City of Myrtle Point	0.01226915%	0.01337302%	704,429	2,007,601
2184	City of Port Orford	0.00610382%	0.00557073%	350,448	836,296
2185	City of Wood Village	0.01014448%	0.00981442%	582,441	1,473,372
2186	City of Chiloquin	0.00066764%	0.00063386%	38,332	95,157
2187	City of Philomath	0.01656253%	0.01787052%	950,931	2,682,780
2188	City of Talent	0.01247177%	0.01323841%	716,062	1,987,393
2189	City of Willamina	0.00000000%	0.00000000%	0	0
2191	City of Huntington	0.00130229%	0.00138187%	74,770	207,451
2192	City of North Plains	0.00957183%	0.00898444%	549,563	1,348,773
2193	City of Heppner	0.00000000%	0.00106464%	0	159,827
2194	City of Cave Junction	0.00654549%	0.00594268%	375,807	892,134
2195	City of Metolius	0.00000000%	0.00000000%	0	0
2196	City of Hubbard	0.01181175%	0.01026484%	678,167	1,540,991
2197	City of Myrtle Creek	0.01228900%	0.01106293%	705,568	1,660,803
2198	City of Carlton	0.00272746%	0.00418473%	156,596	628,225
2199	City of Junction City	0.03433174%	0.03205670%	1,971,144	4,812,455
2200	City of Wallowa	0.00140747%	0.00137394%	80,809	206,260
2201	City of Coburg	0.00467319%	0.00542243%	268,309	814,033
2202	City of Dallas	0.06208413%	0.05729334%	3,564,536	8,601,061
2203	City of Rockaway Beach	0.00917517%	0.00799472%	526,789	1,200,193
2204	City of Burns	0.00748026%	0.00690547%	429,476	1,036,671
2205	City of Elgin	0.00000000%	0.00000000%	0	0
2206	City of Weston	0.00126791%	0.00100366%	72,797	150,673
2207	City of Mill City	0.00339084%	0.00309191%	194,684	464,167
2208	City of Fairview	0.03230768%	0.03379902%	1,854,933	5,074,018
2209	City of Monroe	0.00000000%	0.00000000%	0	0
2210	City of Helix	0.00019321%	0.00018817%	11,093	28,249
2211	City of Jefferson	0.00000000%	0.00000000%	0	0
2212	Town of Lakeview	0.00860316%	0.00962310%	493,947	1,444,651
2213	City of Stanfield	0.00000000%	0.00000000%	0	0
2214	City of Yamhill	0.00338041%	0.00391381%	194,085	587,554
2215	City of Powers	0.00000000%	0.00000000%	0	0
2216	City of Brookings	0.03862112%	0.03794972%	2,217,417	5,697,134
2217	City of Sutherlin	0.02073425%	0.01951972%	1,190,449	2,930,363
2218	City of Prairie City	0.00143460%	0.00193311%	82,367	290,205
2219	City of Sheridan	0.00796715%	0.00751959%	457,431	1,128,865
2220	City of Garibaldi	0.00468464%	0.00525087%	268,967	788,278
2221	City of Sisters	0.00830268%	0.00838791%	476,695	1,259,220
2222	City of Jacksonville	0.00961897%	0.01015905%	552,269	1,525,109
2223	City of Cannon Beach	0.02312559%	0.02099759%	1,327,747	3,152,226
2224	City of Falls City	0.00208999%	0.00237661%	119,996	356,784
2225	City of Echo	0.00296604%	0.00267184%	170,294	401,105
2226	City of Hines	0.00551292%	0.00568081%	316,522	852,821
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00488368%	0.00504924%	280,395	758,008
2229	City of John Day	0.00672538%	0.00672200%	386,135	1,009,128
2231	City of Banks	0.00253233%	0.00309074%	145,393	463,992
2232	City of Joseph	0.00208107%	0.00214370%	119,484	321,819
2233	City of Lafayette	0.00585443%	0.00437586%	336,130	656,918
2234	City of Aumsville	0.00508044%	0.00944806%	291,691	1,418,373
2235	City of Amity	0.00466380%	0.00387868%	267,770	582,280
2236	City of Creswell	0.00657843%	0.00803325%	377,698	1,205,977
2237	City of Troutdale	0.05837832%	0.05321733%	3,351,769	7,989,157
2238	City of Warrenton	0.03518114%	0.03340720%	2,019,912	5,015,196
2240	City of Wilsonville	0.12604368%	0.11160605%	7,236,749	16,754,659
2241	City of Bay City	0.00303165%	0.00317900%	174,061	477,242
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00760048%	0.00594577%	436,379	892,598
2244	City of Lakeside	0.00283931%	0.00324908%	163,018	487,762
2245	City of Dundee	0.00647929%	0.00681392%	372,006	1,022,928
2246	City of Merrill	0.00007140%	0.00056012%	4,099	84,087
2247	City of Malin	0.00129531%	0.00115198%	74,370	172,939



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2248	City of Fossil	0.00095118%	0.00081746%	54,612	122,720
2249	City of Phoenix	0.00850322%	0.01115636%	488,209	1,674,829
2250	City of Gold Beach	0.00697261%	0.00509155%	400,330	764,360
2251	City of Rogue River	0.01040123%	0.00795005%	597,183	1,193,487
2252	City of Dayton	0.00269201%	0.00347679%	154,561	521,947
2253	Town of Butte Falls	0.00053188%	0.00024706%	30,538	37,089
2254	City of Shady Cove	0.00000000%	0.00042319%	0	63,531
2255	Town of Canyon City	0.00122143%	0.00163996%	70,128	246,196
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257	City of Culver	0.00187328%	0.00184728%	107,554	277,320
2258	City of Adair Village	0.00270964%	0.00329581%	155,573	494,778
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00342794%	0.00287451%	196,814	431,531
2261	City of Waldport	0.00286248%	0.00202731%	164,348	304,346
2262	City of Dufur	0.00135913%	0.00118566%	78,034	177,995
2263	City of La Grande	0.03038888%	0.02981855%	1,744,766	4,476,457
2264	City of Gervais	0.00435108%	0.00466158%	249,816	699,811
2265	City of Westfir	0.00022993%	0.00031744%	13,201	47,655
2266	City of Irrigon	0.00538263%	0.00540893%	309,042	812,006
2267	City of Independence	0.02869354%	0.03134115%	1,647,429	4,705,034
2268	City of Harrisburg	0.00896029%	0.00647747%	514,452	972,419
2269	City of Durham	0.00045989%	0.00080591%	26,404	120,986
2270	City of Lyons	0.00135802%	0.00080933%	77,970	121,499
2271	City of Columbia City	0.00814524%	0.00590476%	467,656	886,442
2272	City of Aurora	0.00000000%	0.00102596%	0	154,020
2273	City of Silverton	0.03743192%	0.03495655%	2,149,139	5,247,790
2274	City of Gold Hill	0.00098034%	0.00152060%	56,286	228,277
2275	City of Toledo	0.01780536%	0.01748515%	1,022,288	2,624,927
2276	City of Newport	0.02885827%	0.02977186%	1,656,886	4,469,447
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	0
2278	City of Springfield	0.30886463%	0.28938643%	17,733,343	43,443,622
2279	City of Keizer	0.05893592%	0.06186990%	3,383,783	9,287,987
2280	City of Winston	0.01204939%	0.01200647%	691,811	1,802,450
2281	City of Manzanita	0.00860796%	0.00872423%	494,223	1,309,709
2282	City of Eagle Point	0.01111760%	0.01109847%	638,313	1,666,138
2283	City of Maupin	0.00134591%	0.00138583%	77,275	208,045
2284	City of Halsey	0.00064549%	0.00194698%	37,061	292,287
2285	City of Veneta	0.01061507%	0.00965686%	609,460	1,449,719
2286	City of Millersburg	0.00316786%	0.00279372%	181,881	419,402
2287	City of King City	0.00460559%	0.00438784%	264,428	658,717
2288	City of Tualatin	0.15443816%	0.13985297%	8,867,007	20,995,178
2289	City Of St Paul	0.00000000%	0.00000000%	0	0
2290	City of Molalla	0.01656831%	0.01652462%	951,263	2,480,729
2291	City of Florence	0.02730409%	0.02535152%	1,567,654	3,805,852
2292	City of North Bend	0.04873726%	0.04674612%	2,798,231	7,017,678
2293	City of Lowell	0.00263813%	0.00046733%	151,467	70,157
2294	City of Depoe Bay	0.00854478%	0.00837112%	490,595	1,256,699
2295	City of Tigard	0.08148800%	0.07471861%	4,678,602	11,216,998
2296	City of Happy Valley	0.03043509%	0.03026638%	1,747,419	4,543,686
2297	City of Rainier	0.00722012%	0.00805747%	414,540	1,209,613
2298	City of Lincoln City	0.08575513%	0.07759891%	4,923,598	11,648,032
2299	City of Dunes City	0.00054495%	0.00048050%	31,288	72,134
2300	City of Yachats	0.00614149%	0.00610478%	352,611	916,469
2301	City of Moro	0.00080189%	0.00097611%	46,040	146,537
2302	City of Mt. Vernon	0.00132294%	0.00144324%	75,956	216,664
2303	City of Woodburn	0.12238480%	0.10811181%	7,026,676	16,230,093
2304	City of Gladstone	0.03322664%	0.03732051%	1,907,695	5,602,675
2305	City of Elkton	0.00083083%	0.00033060%	47,702	49,631
2306	City of Imbler	0.00000000%	0.00000000%	0	0
2307	City of Yoncalla	0.00219088%	0.00178077%	125,789	267,335
2308	City of North Powder	0.00074466%	0.00071192%	42,754	106,876
2309	City of Gearhart	0.00532184%	0.00508956%	305,551	764,061
2501	Port of The Dalles	0.00093655%	0.00093015%	53,772	139,637
2504	Oak Lodge Water District	0.01502220%	0.01335595%	862,494	2,005,038
2507	Port of Astoria	0.01084981%	0.01051450%	622,938	1,578,471
2508	Multnomah Drainage	0.01363832%	0.01494540%	783,039	2,243,652
2510	Horsefly Irrigation District	0.00019759%	0.00081610%	11,345	122,516
2511	Grants Pass Irrigation District	0.00646905%	0.00569304%	371,418	854,657
2512	Port of Portland	0.62764567%	0.68738950%	36,036,033	103,193,124
2513	Port of Coos Bay	0.01702297%	0.01473787%	977,367	2,212,496
2515	Klamath County Fire District 1	0.10882026%	0.09937868%	6,247,873	14,919,047
2518	Clackamas County Housing Authority	0.03017175%	0.02813710%	1,732,299	4,224,032
2519	Portland Housing Authority	0.15526214%	0.15888919%	8,914,316	23,852,957
2521	League of Oregon Cities	0.06663749%	0.05950548%	3,825,966	8,933,154
2522	Lane Council of Governments	0.11157868%	0.12262181%	6,406,247	18,408,381
2524	Oak Lodge Sanitary District	0.02310549%	0.02108906%	1,326,593	3,165,958
2526	Clatskanie PUD	0.04261951%	0.03954985%	2,446,983	5,937,351
2527	Deschutes Valley Water District	0.02798554%	0.02396475%	1,606,779	3,957,665
2528	Columbia River Fire & Rescue	0.04896749%	0.04718874%	2,811,449	7,084,126
2529	East Fork Irrigation District	0.00149392%	0.00137876%	85,773	206,984
2530	River Road Water District	0.00465665%	0.00380209%	267,360	570,782
2531	Oregon School Boards Association	0.04037337%	0.03733992%	2,318,021	5,605,589



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2533	Owyhee Irrigation District	0.02570156%	0.02007105%	1,475,645	3,013,131
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	0
2538	Clackamas Vector Control	0.00428606%	0.00424368%	246,082	637,075
2540	West Extension Irrigation District	0.00332155%	0.00299822%	190,706	450,102
2541	Jackson County Vector Control District	0.00276565%	0.00072624%	158,789	109,025
2542	Rainbow Water District	0.00710244%	0.00607453%	407,784	911,928
2544	Santa Clara Rural Fire Protection District	0.00379998%	0.00336968%	218,174	505,867
2545	Council of Governments	0.08449821%	0.08319836%	4,851,432	12,490,006
2547	Metzger Water District	0.00000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01142664%	0.01037753%	656,056	1,557,908
2550	Nyssa Road Assessment District 2	0.00515301%	0.00405800%	295,858	609,200
2551	Sandy Fire Department	0.01208434%	0.01130065%	693,818	1,696,490
2552	Winston-Dillard Fire District	0.01717103%	0.01227683%	985,868	1,843,037
2553	Tangent Rural Fire Protection District	0.00272388%	0.00251179%	156,391	377,078
2555	Monroe Fire Department	0.00067474%	0.00066707%	38,740	100,143
2556	Jackson County Fire District 5	0.04480271%	0.03925688%	2,572,330	5,893,369
2557	Estacada Fire Department	0.00499571%	0.00650796%	286,827	976,996
2558	Boring Fire Department	0.02446126%	0.00000000%	1,404,434	0
2559	Keizer Fire Department	0.03148309%	0.02796679%	1,807,589	4,198,465
2561	Jefferson Rural Fire Protection District	0.00349983%	0.00308426%	200,941	463,019
2562	Odell Rural Fire Protection District	0.00199224%	0.00055100%	114,384	82,718
2563	Central Oregon Irrigation District	0.02103975%	0.02027829%	1,207,989	3,044,242
2564	Illinois Valley Fire District	0.00307092%	0.00422453%	176,316	634,200
2567	Charleston Rural Fire Protection District	0.00250294%	0.00233291%	143,705	350,224
2568	Molalla Rural Fire Protection District 73	0.00963696%	0.01428988%	553,302	2,145,243
2569	Central Oregon Intergovernmental Council	0.03566284%	0.03200949%	2,047,568	4,805,368
2570	Port of St Helens	0.00389632%	0.00414551%	223,706	622,337
2571	Crystal Springs Water District	0.00258236%	0.00360478%	148,265	541,161
2572	Local Government Personnel Institute	0.00775784%	0.00212806%	445,413	319,471
2573	Goshen Fire District	0.00210483%	0.00275145%	120,848	413,057
2575	Jefferson County Rural Fire Protection District 1	0.00446510%	0.00437078%	256,362	656,156
2576	Depoe Bay Rural Fire Protection District	0.00541884%	0.00689242%	311,121	1,034,712
2578	Washington County Fire District 2	0.02393982%	0.02108262%	1,374,496	3,164,991
2579	La Pine Rural Fire Protection District	0.02650077%	0.02461205%	1,521,531	3,694,840
2580	Marion County Fire District 1	0.06730373%	0.05719883%	3,864,218	8,586,872
2581	Port of Umatilla	0.00366864%	0.00323600%	210,634	485,799
2582	Talent Irrigation District	0.00864938%	0.00709457%	496,601	1,065,060
2585	Rogue River Valley Irrigation District	0.00352284%	0.00377938%	202,262	567,373
2587	Tualatin Valley Irrigation District	0.00312585%	0.00216301%	179,469	324,718
2588	Clatskanie Rural Fire Protection District	0.00781955%	0.01188185%	448,956	1,783,742
2589	West Slope Water District	0.00786284%	0.00725055%	451,442	1,088,476
2590	Redmond Fire & Rescue	0.05922300%	0.05709254%	3,400,266	8,570,916
2592	Medford Irrigation District	0.00530186%	0.00445394%	304,404	668,640
2594	Metro	0.55014352%	0.54657727%	31,586,277	82,053,939
2595	Canby Fire District	0.03107668%	0.02888365%	1,784,256	4,336,107
2596	Bend Parks & Recreation	0.05433014%	0.05296150%	3,119,344	7,950,751
2597	Mapleton Water District	0.00047279%	0.00040876%	27,145	61,364
2598	Marion County Housing Authority	0.00000000%	0.00032225%	0	48,377
2599	South Suburban Sanitary District	0.00964187%	0.00888330%	553,584	1,333,590
2600	Winston-Dillard Water District	0.00544897%	0.00491341%	312,851	737,617
2601	Baker Valley Irrigation District	0.00019389%	0.00000000%	11,132	0
2602	Aumsville Rural Fire Protection District	0.00285061%	0.00242330%	163,667	363,794
2603	Corbett Water District	0.00289225%	0.00251790%	166,057	377,995
2604	Netarts-Oceanside Sanitary District	0.00272719%	0.00302606%	156,581	454,282
2605	Scio Fire District	0.00000000%	0.00080622%	0	121,032
2606	West Valley Housing Authority	0.01250723%	0.00756730%	718,098	1,136,027
2607	Hoodland Fire District 74	0.01447453%	0.01105584%	831,050	1,659,738
2608	Gaston Rural Fire Protection District	0.00141934%	0.00129454%	81,491	194,341
2610	Turner Fire District	0.00242845%	0.00372919%	139,429	559,838
2612	Community Services Consortium	0.05148342%	0.04555175%	2,955,901	6,838,375
2613	Polk Soil & Water Conservation District	0.00165825%	0.00131772%	95,208	197,820
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00118500%	0.00102647%	68,036	154,097
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.26132208%	0.25798970%	15,003,706	38,730,244
2618	Estacada Cemetery District	0.00000000%	0.00000000%	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	0	0
2620	Jackson County Fire District 4	0.00531728%	0.00452304%	305,290	679,013
2623	Evans Valley Fire District 6	0.00000000%	0.00000000%	0	0
2624	Klamath Vector Control	0.00216355%	0.00064248%	124,219	96,451
2625	Port of Newport	0.00284764%	0.00453583%	163,496	680,933
2626	Tillamook Peoples Utility District	0.10175680%	0.09069346%	5,842,327	13,615,194
2628	McKenzie Fire And Rescue	0.00422463%	0.00365866%	242,555	549,250
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0	0
2630	Sheridan Fire District	0.00456434%	0.00346766%	262,060	520,576
2631	Arch Cape Water-Sanitary District	0.00155776%	0.00107101%	89,438	160,783
2632	Umpqua Regional Council of Governments	0.00046613%	0.00047491%	26,763	71,295
2633	Port of Cascade Locks	0.00258789%	0.00348958%	148,583	523,867
2637	Northeast Oregon Housing Authority	0.00942945%	0.00818110%	541,388	1,228,173
2638	North Douglas County Fire and EMS	0.00320945%	0.00300696%	184,269	451,415
2641	Suburban East Salem Water District	0.00451342%	0.00405601%	259,136	608,901



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100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2642	Dexter Rural Fire Protection District	0.00093945%	0.00000000%	53,938	0
2643	Sweet Home Cemetery	0.00129426%	0.00083052%	74,309	124,680
2644	Lakeside Water District	0.00154510%	0.00138289%	88,711	207,604
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00124294%	0.00079223%	71,363	118,932
2646	Keno Rural Fire Protection District	0.00115071%	0.00113206%	66,068	169,948
2647	Crooked River Ranch Rural Fire Protection District	0.00514609%	0.00412162%	295,461	618,751
2648	Black Butte Ranch Rural Fire Protection District	0.00888378%	0.00931177%	510,059	1,397,913
2649	Colton Fire Department	0.00120025%	0.00111692%	68,912	167,676
2650	Pleasant Hill Fire Department	0.00072726%	0.00081002%	41,755	121,603
2651	Imbler Rural Fire Protection District	0.00042810%	0.00036283%	24,579	54,469
2652	The Oregon Consortium	0.00423129%	0.00385575%	242,938	578,838
2653	Umatilla Fire Department	0.00203642%	0.00187671%	116,920	281,738
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00088961%	0.00067949%	51,077	102,007
2657	Mid-Willamette Valley Senior Service Agency	0.08815236%	0.10532171%	5,061,234	15,811,234
2658	Salem Metropolitan Communication Agency	0.00173494%	0.00201338%	99,611	302,255
2659	Silverton Fire District	0.00641459%	0.00491065%	368,291	737,203
2660	Tualatin Valley Fire & Rescue	0.59629138%	0.61082630%	34,235,839	91,699,210
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00023527%	0.00026622%	13,508	39,966
2663	Metropolitan Area Communications Commissior	0.01308630%	0.01218910%	751,345	1,829,867
2664	Applegate Valley Rural Fire Protection District 9	0.00491170%	0.00455653%	282,003	684,041
2665	N NE Community Mental Health Center	0.00146695%	0.00130223%	84,224	195,495
2666	Central City Concern	0.00000000%	0.00000000%	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.01182989%	0.01120683%	679,209	1,682,405
2670	Mt Hood Community Mental Health Ctr	0.00318385%	0.00257615%	182,800	386,740
2671	Columbia 911 Communications District	0.01722209%	0.01492889%	988,800	2,241,173
2672	Rockwood Water PUD	0.01971713%	0.01545292%	1,132,051	2,319,842
2673	Port Orford Library	0.00000000%	0.00000000%	0	0
2674	Nestucca Rural Fire District	0.00274205%	0.00276542%	157,434	415,154
2675	Salmon Harbor-Douglas County	0.00224173%	0.00258604%	128,708	388,225
2676	Woodburn Fire District	0.02204297%	0.01932589%	1,265,589	2,901,265
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00373127%	0.00413415%	214,229	620,632
2679	Columbia River Public Utility District	0.04182593%	0.04020500%	2,401,420	6,035,704
2681	Cloverdale Rural Fire Protection District	0.00215576%	0.00188175%	123,772	282,494
2684	Parkdale Fire District	0.00185100%	0.00172369%	106,274	258,766
2685	Oregon Community College Associatiorn	0.00026216%	0.00175716%	15,052	263,791
2686	Weston Cemetery	0.00034276%	0.00031973%	19,679	47,999
2687	Columbia Drainage Vector Control District	0.00251674%	0.00076753%	144,498	115,224
2688	Polk County Fire District 1	0.01411661%	0.01303446%	810,500	1,956,775
2689	Redmond Area Park & Recreation District	0.00319616%	0.00319095%	183,506	479,036
2692	Siuslaw Public Library	0.00381818%	0.00444801%	219,219	667,750
2694	Philomath Fire Department	0.00597939%	0.00553175%	343,304	830,444
2695	Washington County Consolidated Communications Agency	0.09080452%	0.08516355%	5,213,506	12,785,026
2696	Stayton Fire District	0.00798419%	0.00717087%	458,409	1,076,514
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00047977%	0.00068253%	27,546	102,464
2699	Chetco Library Board	0.00311493%	0.00259105%	178,843	388,977
2700	Lowell Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01645205%	0.01437831%	944,588	2,158,518
2702	Banks Fire District 13	0.00205766%	0.00295719%	118,140	443,943
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04615875%	0.04107343%	2,650,187	6,166,076
2706	Stanfield Fire District	0.00109304%	0.00000000%	62,756	0
2707	Clatskanie Library	0.00118119%	0.00095797%	67,818	143,814
2708	Milton-Freewater Cemetery District 3	0.00092029%	0.00016784%	52,838	25,197
2709	Scappoose Public Library	0.00112059%	0.00137961%	64,338	207,111
2710	Klamath County Emergency Communications Distric	0.00874915%	0.00798006%	502,329	1,197,992
2712	Jefferson County EMS	0.00360917%	0.00454728%	207,219	682,652
2713	Port of Tillamook Bay	0.00715800%	0.00781601%	410,974	1,173,365
2714	Winchester Bay Sanitary District	0.00138076%	0.00116418%	79,276	174,770
2715	Jackson County Fire District 3	0.07988363%	0.07539069%	4,586,488	11,317,893
2716	Neskowin Water District	0.00265422%	0.00264121%	152,391	396,507
2717	Ice Fountain Water District	0.00164778%	0.00190366%	94,607	285,784
2718	Curry Library	0.00000000%	0.00000000%	0	0
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00667965%	0.00453425%	383,510	680,696
2722	Tillamook 9-1-1	0.00000000%	0.00163624%	0	245,638
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	0	0
2724	Nehalem Bay Wastewater Agency	0.00205211%	0.00238212%	117,821	357,612
2725	West Valley Fire District	0.00539030%	0.00639947%	309,482	960,709
2726	Yamhill Communications Agency	0.01451586%	0.01130766%	833,422	1,697,542
2728	Baker County Library District	0.00597198%	0.00511096%	342,879	767,274
2729	Douglas County Fire District 2	0.13494030%	0.12295261%	7,747,545	18,458,042
2731	Canby Utility Board	0.02530615%	0.02175027%	1,452,943	3,265,221
2732	Umatilla County Special Library Distric	0.00095880%	0.00099812%	55,049	149,841
2733	Wiard Memorial Park District	0.00234046%	0.00184563%	134,377	277,072



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2734	Seal Rock Water District	0.00454273%	0.00465156%	260,819	698,307
2736	Wasco 9-1-1	0.00000000%	0.00000000%	0	0
2737	Portland Energy Conservation Inc	0.00058436%	0.00072596%	33,551	108,983
2739	Scappoose Rural Fire Protection District	0.02440018%	0.02158824%	1,400,927	3,240,896
2740	Neskowin Regional Sanitary Authority	0.00068445%	0.00055027%	39,297	82,608
2741	Port of Garibaldi	0.00337399%	0.00201400%	193,716	302,348
2742	Amity Fire District	0.00132228%	0.00124006%	75,918	186,162
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	0	0
2745	Clackamas County Fire District	0.32638330%	0.34630769%	18,739,171	51,988,825
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02732118%	0.02608279%	1,568,635	3,915,632
2749	Black Butte Ranch Police	0.00567410%	0.00485993%	325,776	729,588
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00000000%	0.00077779%	0	116,764
2753	Linn-Benton Housing Authority	0.00970541%	0.01040231%	557,232	1,561,628
2754	Western Lane Ambulance District	0.01502312%	0.01312132%	862,547	1,969,815
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.01374458%	0.01335116%	789,140	2,004,319
2758	Mohawk Valley Rural Fire District	0.00086137%	0.00106563%	49,455	159,976
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00093582%	0.00108865%	53,730	163,432
2761	Clackamas River Water	0.03921140%	0.03584763%	2,251,307	5,381,562
2763	Junction City Fire Department	0.00396140%	0.00282032%	227,442	423,396
2765	Green Sanitary	0.00366545%	0.00336961%	210,450	505,857
2766	Southwest Lincoln County Water District	0.00298356%	0.00297503%	171,300	446,621
2767	Springfield Utility Board	0.00051139%	0.00058812%	29,361	88,290
2768	Lake County Library District	0.00184905%	0.00136664%	106,162	205,164
2771	Harbor Water PUD	0.00101926%	0.00130296%	58,520	195,605
2772	Umatilla County Soil & Water District	0.00097557%	0.00116838%	56,012	175,401
2773	Housing Authority of Jackson County	0.03534976%	0.03232474%	2,029,593	4,852,694
2774	Oregon Trail Library District	0.00150824%	0.00140566%	86,595	211,022
2776	Rainier Cemetery District	0.00040926%	0.00009410%	23,498	14,127
2777	City of Newberg	0.08977217%	0.08326415%	5,154,234	12,499,882
2778	Mulino Water District 23	0.00084311%	0.00076055%	48,407	114,176
2779	Brownsville Rural Fire Protection District	0.00058465%	0.00132237%	33,567	198,518
2780	Nehalem Bay Health District	0.00038183%	0.00047983%	21,923	72,034
2781	North Bend Coos-Curry Housing Authority	0.00646940%	0.00654186%	371,438	982,085
2782	Millington Rural Fire Protection District	0.00000000%	0.00003014%	0	4,525
2783	Tillamook Fire District	0.00235497%	0.00226715%	135,210	340,352
2784	Eisenschmidt Pool	0.00255516%	0.00198860%	146,704	298,535
2785	Fern Ridge Community Library	0.00017885%	0.00036659%	10,269	55,034
2786	Seal Rock Rural Fire Protection District	0.00059692%	0.00061071%	34,272	91,682
2788	Port of Hood River	0.00825976%	0.00792266%	474,231	1,189,375
2789	Farmers Irrigation District	0.00497189%	0.00496597%	285,459	745,507
2790	Silver Falls Library District	0.00542907%	0.00366400%	311,708	550,051
2792	North Wasco County Parks And Recreation District	0.00517787%	0.00414604%	297,285	622,417
2793	North Lincoln Fire & Rescue District 1	0.00795487%	0.00798459%	456,726	1,198,672
2794	Siuslaw Rural Fire Protection District 1	0.00718231%	0.00878556%	412,370	1,318,917
2796	West Side Rural Fire Protection District	0.00059395%	0.00092343%	34,101	138,628
2797	Vernonia Fire	0.00050990%	0.00052208%	29,276	78,376
2798	Fairview Water District	0.00200643%	0.00105813%	115,198	158,850
2799	Sublimity Fire District	0.00252667%	0.00105273%	145,068	158,039
2801	Coburg Rural Fire Protection District	0.00154783%	0.00153688%	88,868	230,721
2802	Rural Road Assessment District 3	0.00335055%	0.00259253%	192,371	389,199
2803	Southwestern Polk County Rural Fire Protection District	0.00010540%	0.00012001%	6,052	18,016
2804	Aurora Rural Fire Protection District	0.00352556%	0.00352384%	202,419	529,010
2806	Multnomah County Rural Fire Protection District 14	0.00064686%	0.00053670%	37,139	80,571
2808	Lifeways	0.00000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00023173%	0.00019058%	13,305	28,610
2810	Sutherlin Water Control District	0.00064425%	0.00062393%	36,989	93,666
2811	Mid-Columbia Center For Living	0.05310307%	0.05991821%	3,048,892	8,995,115
2812	Workforce Development Board	0.00000000%	0.00000000%	0	0
2814	The Job Council	0.02762738%	0.02507468%	1,586,215	3,764,292
2815	Hermiston Rural Fire Protection District	0.02459857%	0.02742535%	1,412,317	4,117,182
2816	Odell Sanitary District	0.00337687%	0.00209985%	193,882	315,236
2817	Wickiup Water District	0.00125518%	0.00122194%	72,066	183,442
2818	Netarts Water District	0.00175263%	0.00121493%	100,627	182,389
2819	Harrisburg Fire and Rescue	0.00251623%	0.00124087%	144,468	186,283
2820	Central Oregon Coast Fire & Rescue District	0.00416108%	0.00347529%	238,907	521,722
2821	Tillamook County Soil And Water Conservation District	0.00073006%	0.00141714%	41,916	212,746
2822	Deschutes County Rural Fire Protection District 2	0.00149186%	0.00136689%	85,655	205,202
2823	Lyons Fire District	0.00059928%	0.00053478%	34,407	80,283
2824	Glide Fire Department	0.00060031%	0.00073682%	34,467	110,614
2825	Northern Oregon Corrections	0.03434863%	0.03562769%	1,972,113	5,348,544
2826	Wasco County Soil-Water Conservation District	0.00412676%	0.00327561%	236,936	491,745
2828	Deschutes Public Library District	0.03373348%	0.02836211%	1,936,795	4,257,811
2829	Hubbard Rural Fire Protection District	0.00059320%	0.00000000%	34,058	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00180424%	0.00165552%	103,590	248,532
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	0	0
2832	Careoregon	0.00000000%	0.00000000%	0	0
2833	Boardman Rural Fire Protection District	0.00402219%	0.00346372%	230,932	519,985
2834	Crescent Rural Fire Protection District	0.00427238%	0.00105308%	245,297	158,092
2835	North Clackamas County Water Commission	0.00318559%	0.00261693%	182,899	392,862



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2837	NORCOM	0.01236005%	0.01216606%	709,647	1,826,408
2838	High Desert Parks & Recreation District	0.00034838%	0.00008022%	20,002	12,043
2839	North Morrow Vector Control District	0.00154236%	0.00142454%	88,554	213,857
2840	Cannon Beach Rural Fire Protection District	0.00207725%	0.00221190%	119,265	332,058
2841	Jefferson County Soil & Water Conservation District	0.00077417%	0.00102659%	44,449	154,115
2842	Tualatin Valley Water District	0.10956294%	0.10111622%	6,290,514	15,179,892
2843	Yachats Rural Fire Protection District	0.00282131%	0.00266857%	161,984	400,614
2844	Crook County Rural Fire Protection District 1	0.02173911%	0.02361991%	1,248,143	3,545,897
2845	Sunrise Water Authority	0.01415039%	0.01225408%	812,439	1,839,622
2846	Jefferson County Library District	0.00278497%	0.00211074%	159,898	316,871
2847	Sweet Home Fire and Ambulance District	0.01337773%	0.01295315%	768,077	1,944,569
2848	Lane Transit District	0.00000000%	0.00000000%	0	0
2849	Lebanon Aquatic District	0.00241487%	0.00211776%	138,649	317,925
2850	Lake County 4-H & Extension Service	0.00055054%	0.00057818%	31,609	86,798
2851	East Umatilla County Rural Fire Protection District	0.00087562%	0.00071758%	50,273	107,725
2852	Ochoco Irrigation District	0.00351786%	0.00371493%	201,977	557,697
2853	Mill City Rural Fire Protection District	0.00052926%	0.00053505%	30,387	80,323
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	0	0
2855	Harney Hospital	0.08710214%	0.09187897%	5,000,936	13,793,167
2856	Mid-Columbia Council Of Governments	0.00024522%	0.00017038%	14,079	25,578
2857	Sunniver Service District	0.02428779%	0.02236151%	1,394,474	3,356,982
2858	Nesika Beach-Ophir Water District	0.00100344%	0.00112237%	57,612	168,494
2859	South Lane County Fire and Rescue	0.03291621%	0.02966945%	1,889,871	4,454,073
2860	Coos County Airport District	0.00658571%	0.00671811%	378,116	1,008,544
2861	Mt Angel Fire District	0.00016671%	0.00035156%	9,572	52,777
2864	Tri-City Water and Sanitary Authority	0.00419075%	0.00407520%	240,610	611,782
2865	Tri-County Cooperative Weed Management Area	0.00053183%	0.00036012%	30,535	54,062
2866	Jefferson Behavioral Health	0.00005487%	0.00004815%	3,150	7,228
2867	West Multnomah Soil And Water Conservation District	0.00741222%	0.00625295%	425,570	938,713
2869	Nehalem Bay Fire & Rescue	0.00205006%	0.00230636%	117,703	346,238
2870	Clackamas River Water Providers	0.00083115%	0.00068011%	47,720	102,100
2872	Emergency Communications of Southern Oregon	0.00004584%	0.00003803%	2,632	5,709
2873	Mosier Fire District	0.00042925%	0.00035334%	24,645	53,045
2874	Umatilla-Morrow Radio and Data District	0.00056529%	0.00082428%	32,456	123,744
2876	Oregon Municipal Electric Utilities Association	0.00057056%	0.00042218%	32,758	63,379
2877	Mid-Columbia Fire And Rescue V1-801	0.02005360%	0.01656950%	1,151,370	2,487,467
2878	Yamhill Fire Protection District	0.00081905%	0.00101753%	47,025	152,755
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00067642%	0	101,546
2880	Oregon Health & Science University	3.97698767%	3.50511750%	228,337,209	526,199,522
2881	Lake Chinook Fire and Rescue District	0.00000000%	0.00031971%	0	47,996
2883	Lane Fire Authority	0.0368098%	0.03539866%	2,106,024	5,314,161
2884	North Central Public Health District	0.00000000%	0.01506929%	0	2,262,250
2885	Siletz Rural Fire Protection District	0.00000000%	0.00121429%	0	182,293
2886	Idanha-Detroit Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2900	Clatsop Community College	0.03901406%	0.03822211%	2,239,977	5,738,026
2901	Blue Mountain Community College	0.08246021%	0.07962679%	4,734,421	11,953,830
2902	Treasure Valley Community College	0.06047771%	0.07011585%	3,472,304	10,526,017
2903	Umpqua Community College	0.10678295%	0.10999775%	6,130,902	16,513,216
2904	Lane Community College	0.38736079%	0.38654318%	22,240,170	58,029,106
2905	Mt Hood Community College	0.14963427%	0.17768341%	8,591,194	26,674,405
2906	Klamath Community College	0.06718789%	0.04655981%	3,857,567	6,989,709
2908	Clackamas Community College	0.19112669%	0.21643614%	10,973,465	32,492,090
2910	Linn-Benton Community College	0.20103454%	0.20367682%	11,542,320	30,576,620
2918	Portland Community College	1.07067611%	1.11144907%	61,472,455	166,854,312
2919	Chemeketa Community College	0.30014823%	0.33252589%	17,232,895	49,919,857
2922	Rogue Community College	0.16520408%	0.16813948%	9,485,128	25,241,640
2995	Oregon Coast Community College	0.01995933%	0.01804934%	1,145,957	2,709,625
2996	Columbia Gorge Community College	0.05487119%	0.05359039%	3,150,408	8,045,162
2997	Tillamook Bay Community College	0.01028858%	0.01368188%	590,715	2,053,968
2998	Southwestern Community College	0.07275499%	0.07679160%	4,177,200	11,528,202
2999	Central Oregon Community College	0.24676204%	0.24471489%	14,167,747	36,737,387
3003	Baker School District 5J	0.08816289%	0.09313534%	5,061,838	13,981,777
3008	Huntington School District 16J	0.00988262%	0.00736950%	567,407	1,106,333
3016	Burnt River High School	0.00724021%	0.00576741%	415,694	865,822
3027	Pine-Eagle School District 61	0.01885661%	0.01862472%	1,082,645	2,796,003
3037	Alsea School	0.01860108%	0.01528724%	1,067,974	2,294,970
3039	Corvallis School District 509J	0.29210349%	0.31084737%	16,771,009	46,665,408
3043	Philomath School District 17J	0.06774442%	0.06545461%	3,889,520	9,826,257
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	0
3075	West Linn School District	0.49006718%	0.52213225%	28,137,018	78,384,174
3083	Welches Elementary School	0.00000000%	0.00000000%	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	0	0
3109	Boring School District	0.00000000%	0.00000000%	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	0	0
3116	Colton School District 53	0.06099327%	0.04668957%	3,501,905	7,009,189
3122	Oregon City School District 62	0.43326436%	0.44751909%	24,875,706	67,183,006
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.00000000%	0.03245975%	0	4,872,962
3174	Canby Union High School	0.00000000%	0.00000000%	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	0	0



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3179	Clatsop County School District 1C	0.00469627%	0.04543070%	269,635	6,820,203
3186	Jewell School District 8	0.03352521%	0.02838376%	1,924,837	4,261,061
3187	Seaside Schools	0.09867842%	0.09622785%	5,665,583	14,446,035
3195	Warrenton-Hammond School District	0.05942954%	0.05233151%	3,412,124	7,856,175
3230	Vernonia School District	0.05468341%	0.04958600%	3,139,627	7,444,010
3241	Coquille School District 8	0.08175135%	0.06633261%	4,693,722	9,958,065
3242	Coos Bay School District 9	0.17838252%	0.16484579%	10,241,763	24,747,181
3245	North Bend Public Schools	0.10906101%	0.11646646%	6,261,696	17,484,320
3252	Powers School District	0.01558265%	0.01274848%	894,672	1,913,843
3257	Myrtle Point School District 41	0.06491542%	0.05768874%	3,727,094	8,660,419
3264	Bandon School District	0.06695697%	0.05313217%	3,844,309	7,976,372
3274	Crook County School District	0.05828082%	0.08531263%	3,346,171	12,807,407
3275	Port Orford-Langlois School District 2Cj	0.02480228%	0.02561757%	1,424,013	3,845,792
3277	Curry County School District 3C	0.00000000%	0.00000000%	0	0
3281	Ophir School	0.00000000%	0.00000000%	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	0	0
3283	Brookings-Harbor School District 17C	0.04444722%	0.05453839%	2,551,920	8,187,479
3288	Central Curry School District 1	0.04127202%	0.03796608%	2,369,617	5,699,590
3291	Bend-La Pine Public Schools	0.94498571%	0.95112141%	54,255,989	142,785,408
3296	Sisters School District	0.03391430%	0.03886288%	1,947,176	5,834,221
3307	Oakland School District	0.04967684%	0.04416198%	2,852,177	6,629,739
3310	Roseburg Public Schools	0.22374504%	0.22760213%	12,846,235	34,168,364
3316	Glide School District 12	0.03590609%	0.03528050%	2,061,534	5,296,422
3318	Days Creek School District 15	0.02183922%	0.01688762%	1,253,890	2,535,224
3319	South Umpqua School District	0.00000000%	0.00736832%	0	1,106,156
3320	Camas Valley School District 21	0.01716104%	0.01628858%	985,294	2,445,294
3321	North Douglas School District 22	0.03239021%	0.02809520%	1,859,671	4,217,742
3324	Yoncalla School District 32	0.02492187%	0.02572618%	1,430,880	3,862,097
3325	Elkton School District 34	0.01978705%	0.01880114%	1,136,066	2,822,488
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.03344688%	0.02907038%	1,920,340	4,364,139
3338	Glendale 77	0.03175365%	0.02430314%	1,823,124	3,648,466
3349	Winston-Dillard Schools	0.00000000%	0.00108279%	0	162,552
3353	Sutherlin School District 130	0.03187822%	0.03754066%	1,830,276	5,635,725
3361	Arlington Public Schools	0.02092548%	0.01652657%	1,201,428	2,481,022
3364	Condon Admin School District 25J	0.01624534%	0.01303610%	932,720	1,957,021
3370	Prairie City School District 4	0.01621323%	0.01466061%	930,876	2,200,898
3372	Monument School District 8	0.01010955%	0.00847127%	580,436	1,271,734
3375	Dayville School District 16J	0.00916981%	0.00961728%	526,481	1,443,777
3376	Long Creek Schools	0.00616742%	0.00538459%	354,100	808,352
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0
3394	Crane Elementary School	0.00323040%	0.00386248%	185,472	579,848
3395	Pine Creek School	0.00059133%	0.00051516%	33,951	77,337
3396	Diamond School District 7	0.00298637%	0.00185910%	171,461	279,094
3397	Suntex School District	0.00184909%	0.00193142%	106,165	289,951
3398	Drewsey School	0.00000000%	0.00000000%	0	0
3399	Frenchglen School District	0.00247632%	0.00191379%	142,177	287,304
3405	Fields-Trout Creek 33	0.00253429%	0.00157987%	145,505	237,175
3407	Crane Union High School	0.01433352%	0.01187136%	822,954	1,782,167
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.26192904%	0.24385860%	15,038,555	36,608,838
3414	City of Phoenix School District	0.11599301%	0.10533443%	6,659,694	15,813,144
3415	Ashland Public Schools	0.26572726%	0.23026013%	15,256,628	34,567,392
3416	Central Point School District 6	0.36740688%	0.32885809%	21,094,524	49,369,235
3417	Eagle Point School District 9	0.31464062%	0.28263035%	18,064,970	42,429,378
3424	Rogue River School District	0.06643740%	0.05562412%	3,814,478	8,350,472
3432	Prospect School District	0.02314817%	0.01811084%	1,329,043	2,718,858
3439	Butte Falls School District	0.02020056%	0.01882263%	1,159,807	2,825,714
3440	Pinehurst School	0.00343985%	0.00306492%	197,498	460,116
3445	Culver School District 4	0.05750583%	0.05515161%	3,301,675	8,279,537
3446	Ashwood School	0.00000000%	0.00059411%	0	89,190
3447	Madras School District	0.22233870%	0.20920767%	12,765,490	31,406,929
3451	Black Butte School District	0.00339753%	0.00335913%	195,068	504,283
3453	Josephine County School District Cu	0.00000000%	0.00000000%	0	0
3454	Grants Pass School District	0.58284793%	0.51956595%	33,463,988	77,998,913
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.57601058%	0.48785596%	33,071,425	73,238,507
3457	Klamath Falls City Schools	0.31126175%	0.26404411%	17,870,973	39,639,152
3460	Union School District 5	0.00000000%	0.00000000%	0	0
3461	Lake County School District 7	0.07215241%	0.06389148%	4,142,603	9,591,595
3462	Paisley School District	0.01301072%	0.01224303%	747,005	1,837,963
3463	North Lake School District 14	0.02740702%	0.02151645%	1,573,563	3,230,119
3464	Plush School District	0.00179909%	0.00153299%	103,294	230,137
3465	Adel School District 21	0.00167684%	0.00143905%	96,275	216,035
3470	Pleasant Hill School District	0.07590186%	0.06352305%	4,357,876	9,536,285
3473	Eugene School District 4J	1.24405605%	1.14553912%	71,426,997	171,972,020
3487	Springfield School District 19	0.57629681%	0.57518871%	33,087,858	86,349,181
3494	Fern Ridge School District	0.05109079%	0.05956165%	2,933,358	8,941,587
3498	Mapleton School District	0.02725274%	0.02215418%	1,564,706	3,325,857
3502	Creswell School District 40	0.09311951%	0.08595052%	5,346,421	12,903,169
3506	South Lane School District	0.09574387%	0.10597055%	5,497,097	15,908,640
3510	Bethel School District	0.43612593%	0.42663054%	25,040,002	64,047,150



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June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3517	Crow-Applegate-Lorane District 66	0.03121068%	0.02655744%	1,791,949	3,986,888
3519	McKenzie School District	0.03040799%	0.02482073%	1,745,863	3,726,168
3520	Junction City School District 69	0.15025037%	0.13160828%	8,626,567	19,757,459
3522	Lowell School District	0.02843718%	0.02624425%	1,632,710	3,939,871
3524	Oakridge School District	0.04886271%	0.04549383%	2,805,434	6,829,680
3527	Marcola School District 79	0.01960118%	0.01913700%	1,125,394	2,872,908
3533	Triangle Lake Schools	0.02888530%	0.02480880%	1,658,438	3,724,377
3537	Siuslaw School District 97J	0.06147631%	0.06483781%	3,529,639	9,733,661
3579	Lincoln County School District	0.00000000%	0.00000000%	0	0
3582	Linn County School District 5	0.00000000%	0.00000000%	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	0
3613	Harris School	0.00000000%	0.00000000%	0	0
3615	Central Linn School District 552C	0.06558402%	0.05722421%	3,765,481	8,590,683
3618	Sweet Home School District 55	0.03108153%	0.04971373%	1,784,534	7,463,185
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	0	0
3647	Scio School District 95C	0.06426767%	0.05966089%	3,689,903	8,956,485
3665	Santiam Canyon School District	0.00799266%	0.01362642%	458,895	2,045,642
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.15571267%	0.14361273%	8,940,183	21,559,605
3687	Juntura Grade School	0.00141944%	0.00093303%	81,497	140,069
3689	Vale School District 15	0.00000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.11793185%	0.09667970%	6,771,012	14,513,868
3696	Annex Elementary School	0.00574983%	0.00387215%	330,124	581,300
3707	Adrian School District 61	0.02597189%	0.02313379%	1,491,166	3,472,919
3709	Harper School District 66	0.01372839%	0.01113211%	788,210	1,671,188
3712	W W Jones School	0.00193607%	0.00168081%	111,159	252,329
3715	Vale High School	0.00000000%	0.00000000%	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	0
3729	Jefferson School District 14Cj	0.02810039%	0.03582210%	1,613,373	5,377,729
3730	North Marion School District 15	0.07591663%	0.08840541%	4,358,724	13,271,705
3732	Marion Elementary School	0.00000000%	0.00000000%	0	0
3735	Salem-Keizer Public Schools	2.13293817%	2.20142811%	122,461,820	330,485,474
3750	St Paul School District	0.03291169%	0.02697643%	1,889,612	4,049,789
3759	Eldridge Elementary	0.00000000%	0.00000000%	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	0	0
3780	Mt Angel School District 91	0.06614299%	0.06263130%	3,797,574	9,402,412
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0
3786	Woodburn School District	0.54117507%	0.49356637%	31,071,357	74,095,772
3794	Detroit School District 123J	0.00000000%	0.00000000%	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	0	0
3809	Morrow County Schools	0.12546154%	0.11978354%	7,203,326	17,982,291
3818	Portland Public Schools	0.29932259%	1.38021655%	17,185,491	207,202,551
3820	Parkrose School District	0.32442781%	0.27927314%	18,626,897	41,925,383
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	0	0
3823	Orient School	0.00000000%	0.00000000%	0	0
3824	Reynolds School District	0.46768190%	0.55118029%	26,851,775	82,744,959
3842	Corbett School District 39	0.07357420%	0.08611782%	4,224,234	12,928,284
3843	David Douglas School Dist	1.06872936%	0.98932400%	61,360,683	148,520,503
3847	Riverdale School	0.03457185%	0.04060387%	1,984,929	6,095,584
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	0	0
3850	Dallas School Dist	0.25451453%	0.23182264%	14,612,853	34,801,961
3859	Central School District 13J	0.09911007%	0.11736839%	5,690,366	17,619,721
3865	Perrydale School District 21	0.02799682%	0.02641198%	1,607,427	3,965,051
3887	Falls City School District	0.00145282%	0.00240269%	83,413	360,700
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.02470721%	0.04539899%	1,418,555	6,815,443
3920	Neah-Kah-Nie School District	0.10748421%	0.09294666%	6,171,164	13,953,452
3927	Echo School District	0.01396450%	0.01542253%	801,766	2,315,280
3928	Umatilla School District 6R	0.09464142%	0.08749763%	5,433,801	13,135,426
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	0
3931	Pendleton School District 16R	0.05902556%	0.08004534%	3,388,930	12,016,664
3935	Athens-Weston School District 29Rj	0.05585561%	0.05187637%	3,206,928	7,787,848
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.01531044%	0.01986426%	879,043	2,982,087
3944	Ukiah School	0.00723631%	0.00635286%	415,470	953,712
3957	Helix School District	0.01524778%	0.01479290%	875,445	2,220,758
3958	Pilot Rock School District 2R	0.01706733%	0.01743680%	979,914	2,617,669
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0	0
3965	La Grande Public Schools	0.09087226%	0.09335457%	5,217,396	14,014,689
3966	Union County School District	0.01301026%	0.01485453%	746,979	2,230,010
3967	North Powder School District	0.02403523%	0.02123342%	1,379,973	3,187,629
3969	Imbler School District	0.02919043%	0.02589412%	1,675,957	3,887,309
3970	Cove School District	0.02738899%	0.02037473%	1,572,528	3,058,720
3973	Elgin School District 23	0.03125820%	0.02871524%	1,794,677	4,310,824
3986	Joseph School District 6	0.02787387%	0.02513655%	1,600,367	3,773,580
3990	Wallowa School	0.02790080%	0.02025587%	1,601,914	3,040,876



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3993	Enterprise School District 21	0.03609785%	0.02948464%	2,072,544	4,426,329
4003	Troy School District 54	0.00092324%	0.00080764%	53,007	121,246
4008	Chenoweth School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02877674%	0.02727375%	1,652,205	4,094,423
4022	Maupin Grade School 84	0.00000000%	0.00000000%	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	0	0
4034	Gaston Public Schools	0.00805633%	0.02300985%	462,551	3,454,313
4035	Banks School District	0.05912612%	0.05775408%	3,394,703	8,670,228
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.05491687%	2.24099494%	117,982,257	336,425,374
4080	North Plains School District 70	0.00000000%	0.00000000%	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	0	0
4109	Spray School District 1	0.00835925%	0.00828048%	479,943	1,243,092
4114	Fossil School District 21J	0.01550183%	0.01402521%	890,032	2,105,510
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	0
4135	Newberg School District 29Jt	0.17424297%	0.19706656%	10,004,093	29,584,266
4142	McMinnville Schools	0.42029608%	0.40701617%	24,131,137	61,102,578
4144	Sheridan School District 48J	0.08893990%	0.07427670%	5,106,450	11,150,657
4166	Yamhill-Carlton School District 1	0.00617273%	0.02154002%	354,405	3,233,657
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	0	0
4203	Victor Point School	0.00000000%	0.00000000%	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	0	0
4219	Grant County Education Service District	0.01326839%	0.01194735%	761,799	1,793,575
4220	Jefferson County Education Service District	0.01767453%	0.01420838%	1,014,776	2,133,008
4221	Marion Education Service District	0.00000000%	0.00000000%	0	0
4223	InterMountain Education Service District	0.10403500%	0.08970043%	5,973,129	13,466,117
4224	Wallowa County Region 18	0.01963666%	0.01688948%	1,127,431	2,535,503
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	0
4226	North Central Education Service District	0.01408358%	0.01266604%	808,603	1,901,467
4227	Cascade School District Uh5	0.00000000%	0.00000000%	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	0	0
4232	South Coast Education Service District Region 7	0.08470879%	0.07255952%	4,863,522	10,892,869
4237	Douglas Education Service District	0.13063936%	0.12406504%	7,500,608	18,625,043
4238	Multnomah Education Service District	0.13043388%	0.13028804%	7,488,811	19,559,260
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	0	0
4252	High Desert Education Service District	0.12251037%	0.12022239%	7,033,886	18,048,172
4254	Willamette Education Service District	0.07973247%	0.09412228%	4,577,809	14,129,940
4258	Hermiston School District 8R	0.25798200%	0.23325901%	14,811,937	35,017,593
4259	Clackamas Education Service District	0.17626956%	0.14864769%	10,120,449	22,315,470
4260	Greater Albany School District 8J	0.51314371%	0.51654612%	29,461,948	77,545,566
4268	Lake Oswego School District	0.29125648%	0.30770937%	16,722,378	46,194,321
4270	Silver Falls School District	0.19373766%	0.19341615%	11,123,373	29,036,255
4271	Malheur Education Service District Region 14	0.03393873%	0.02802407%	1,948,579	4,207,064
4272	Linn-Benton-Lincoln Education Service District	0.20087861%	0.18179495%	11,533,368	27,291,643
4273	Double O School District	0.00067573%	0.00060679%	38,797	91,093
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.09110329%	0.08519485%	5,230,660	12,789,725
4277	Mitchell School	0.01094560%	0.00951441%	628,437	1,428,334
4279	St Helens School District 502	0.04391524%	0.07688166%	2,521,377	11,541,722
4280	Northwest Regional Education Service District	0.50313677%	0.40881723%	28,887,403	61,372,959
4286	Southern Oregon Education Service District	0.22853670%	0.18029237%	13,121,346	27,066,071
4288	Medford School District 549C	0.83124474%	0.77142527%	47,725,595	115,808,845
4291	Dayton Public Schools	0.03061293%	0.03427705%	1,757,630	5,145,781
4293	Lake County Education Service District	0.00885203%	0.00904373%	508,236	1,357,674
4294	Harney Education Service District Region XVII	0.01956778%	0.01891474%	1,123,477	2,839,542
4295	Wasco County Education Service District	0.02056990%	0.01960472%	1,181,013	2,943,124
4297	Yamhill Education Service District	0.00000000%	0.00000000%	0	0
4306	Amity School District	0.00912225%	0.02043542%	523,750	3,067,831
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	0
4309	Scappoose School District	0.18035501%	0.15427429%	10,355,013	23,160,153
4311	Redmond School District 2J	0.37160834%	0.37804563%	21,335,749	56,753,427
4312	Reedsport School District	0.01734272%	0.02403158%	995,726	3,607,698
4313	Forest Grove School District	0.34487524%	0.36115006%	19,800,879	54,217,010
4314	Willamina School District 30J	0.05823345%	0.05314398%	3,343,451	7,978,145
4315	John Day School District	0.03243714%	0.03201385%	1,862,366	4,806,022
4316	Tigard-Tualatin School District 23J	0.93281867%	0.84314819%	53,557,423	126,576,120
4317	Sherwood School District 88J	0.35258800%	0.32512171%	20,243,704	48,808,318
4320	Rainier School District 13	0.03777475%	0.04290273%	2,168,823	6,440,696
4321	North Clackamas School District 12	0.54087607%	0.63269493%	31,054,190	94,982,200
4323	Estacada School District 108	0.09154487%	0.08636201%	5,256,013	12,964,943
4324	Centennial School District 28	0.66755970%	0.58697455%	38,327,682	88,118,509
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.01048980%	0.00746508%	602,268	1,120,682
4329	Gervais School District 1	0.02891135%	0.03470273%	1,659,934	5,209,686
4330	Vale School District 84	0.09298884%	0.08482684%	5,338,918	12,734,478



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4331	Molalla River School District	0.00000000%	0.02899653%	0	4,353,052
4332	Gresham-Barlow School District 10	0.53195796%	0.53565279%	30,542,161	80,413,921
4333	Canby School District	0.10897388%	0.12330547%	6,256,693	18,511,014
4334	Cascade School District 5	0.05609416%	0.07437904%	3,220,625	11,166,021
4335	Milton-Freewater Unified School District 7	0.04137309%	0.05309031%	2,375,420	7,970,088
4336	Nestucca Valley School District 101	0.04388689%	0.03730405%	2,519,749	5,600,204
4337	Sherman County School District	0.02523274%	0.02294354%	1,448,728	3,444,358
4338	Three Rivers U J School District	0.24119784%	0.24374556%	13,848,281	36,591,868
4339	Lebanon Community School District	0.33161771%	0.27550889%	19,039,703	41,360,281
4340	Monroe School District 1J	0.02982209%	0.02579987%	1,712,224	3,873,160
4341	Hillsboro School District 1J	1.05014935%	1.11394819%	60,293,919	167,229,488
4342	North Santiam School District 29J	0.06644210%	0.07654891%	3,814,747	11,491,769
4343	Harrisburg Sschool District 7	0.08243342%	0.07244534%	4,732,883	10,875,728
4344	South Wasco County School District 1	0.02772813%	0.02405170%	1,592,000	3,610,719
4345	Oregon Trail School District 46	0.36325893%	0.31898262%	20,856,371	47,886,698
4346	Knappa School District 4	0.04464484%	0.04185983%	2,563,266	6,284,132
4347	Clatskanie School District 6J	0.07743851%	0.06317554%	4,446,102	9,484,115
4348	Lourdes Charter School	0.00303718%	0.00261665%	174,379	392,820
4350	Ridgeline Montessori	0.01300419%	0.01224254%	746,631	1,837,890
4351	The Village School	0.00291120%	0.00285749%	167,145	428,976
4352	Armadillo Technical Institute	0.00516935%	0.00728580%	296,796	1,093,768
4354	Opal Charter School	0.00266828%	0.00294292%	153,198	441,801
4355	Three Rivers Charter School	0.01036213%	0.00871065%	594,938	1,307,671
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	0
4360	Luckiamute Valley Charter School	0.01322321%	0.01157011%	759,205	1,736,942
4361	Rimrock Expeditionary Alternative Learning	0.01067753%	0.01026868%	613,046	1,541,567
4362	Kings Valley Charter School	0.00055280%	0.00063725%	31,739	95,666
4363	Multisensory Learning Academy	0.01487853%	0.01555236%	854,245	2,334,770
4365	Mitch Charter School	0.01120544%	0.00990495%	643,356	1,486,963
4366	Sand Ridge Charter School	0.01372165%	0.01295724%	787,823	1,945,183
4367	Arthur Academy Charter School	0.04429391%	0.00607489%	2,543,118	911,982
4369	Trillium Charter School	0.01453106%	0.01226690%	834,295	1,841,547
4370	Howard Street Charter School, Inc.	0.00349757%	0.00272689%	200,812	409,370
4371	The Lighthouse School	0.01308667%	0.01060831%	751,366	1,592,554
4373	Sheridan Japanese School Foundation	0.00594761%	0.00388552%	341,480	583,307
4374	Ione School District	0.02398716%	0.02314909%	1,377,214	3,475,216
4375	Eddyville Charter School	0.01349036%	0.01133676%	774,544	1,701,911
4376	Four Rivers Community School	0.01630040%	0.01598216%	935,881	2,399,293
4378	Mosier Community School	0.01160452%	0.01033137%	666,269	1,550,979
4379	Siletz Valley School	0.01347883%	0.01361619%	773,882	2,044,106
4380	The Emerson School	0.00815001%	0.00672277%	467,930	1,009,244
4381	North Wasco County School District 21	0.13706537%	0.14009676%	7,869,555	21,031,777
4382	Self Enhancement Inc	0.00818706%	0.00572594%	470,057	859,597
4383	City View Charter School	0.01004030%	0.00997381%	576,460	1,497,300
4386	Nixyaawii Community School	0.00838799%	0.00614544%	481,593	922,573
4388	West Lane Tech	0.00527484%	0.00496424%	302,853	745,248
4390	Oregon Connections Academy	0.10294764%	0.10468564%	5,910,699	15,715,745
4392	Eagleridge High School	0.01307203%	0.00934260%	750,526	1,402,541
4393	Cascade Heights Public Charter School	0.01141764%	0.00922422%	655,539	1,384,770
4395	Siletz Valley Early College Academy	0.00498076%	0.00427773%	285,968	642,187
4396	Sweet Home Charter School	0.00831795%	0.00764529%	477,572	1,147,736
4397	Springwater Environmental Sciences School	0.01192963%	0.01247495%	684,935	1,872,780
4398	LEP High	0.02786614%	0.02652984%	1,599,924	3,982,745
4400	Phoenix School	0.00031030%	0.00040714%	17,816	61,121
4401	Ballston Community School	0.00455025%	0.00371019%	261,251	556,986
4402	Sage Community School	0.00434851%	0.00408839%	249,668	613,762
4403	Portland Village School	0.01895045%	0.01744179%	1,088,033	2,618,418
4404	Alliance Charter Academy	0.02385424%	0.02333706%	1,369,582	3,503,435
4405	Forest Grove Community School	0.00931765%	0.01060269%	534,969	1,591,710
4407	Madrone Trail Public Charter School	0.01015605%	0.01150177%	583,106	1,726,683
4408	Muddy Creek Charter School	0.00306421%	0.00430206%	175,930	645,839
4409	Southwest Charter School	0.01030974%	0.00792931%	591,930	1,190,374
4410	Ace Academy	0.00597147%	0.00643978%	342,850	966,761
4411	Sherwood Charter School	0.00794241%	0.00739755%	456,010	1,110,544
4412	Estacada Web Academy	0.02312186%	0.02273158%	1,327,533	3,412,538
4418	Lewis And Clark Montessori Charter School	0.01608010%	0.01175624%	923,233	1,764,885
4419	Silvies River Web Academy	0.00324205%	0.00270912%	186,141	406,702
4420	Oregon Virtual Academy	0.03617151%	0.04127169%	2,076,773	6,195,839
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00039574%	0	59,410
4422	Redmond Proficiency Academy	0.03608581%	0.03616460%	2,071,853	5,429,146
4423	Molalla River Academy	0.00920507%	0.00825257%	528,506	1,238,902
4424	The Ivy School	0.00572953%	0.00530760%	328,959	796,794
4429	Clackamas Web Academy	0.00042412%	0.00030506%	24,351	45,797



These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2016 Measurement Date (MD)

100.0000% 100.0000% 5,741,461,334 15,012,321,925

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4430	Clackamas Charter Alliance 2	0.00165755%	0.00123177%	95,168	184,917
4431	Corbett Charter School	0.02173342%	0.01236888%	1,247,816	1,856,856
4432	Renaissance Public Academy	0.00697368%	0.00190198%	400,391	285,531
4433	Powell Butte Community Charter School	0.00900127%	0.00961512%	516,804	1,443,453
4434	Logos Public Charter School	0.04197407%	0.04241438%	2,409,925	6,367,383
4435	Sunny Wolf Charter School	0.00523608%	0.00427871%	300,628	642,334
4436	Academy Of Arts & Academics	0.00790835%	0.00814468%	454,055	1,222,706
4437	Center for Advance Learning	0.01137716%	0.01028396%	653,215	1,543,861
4439	Homesource Family Charter	0.00038334%	0.00000000%	22,009	0
4440	Sheridan Allprep Academy	0.00419465%	0.00323124%	240,834	485,084
4441	Baker Web Academy	0.02049302%	0.02659380%	1,176,599	3,992,347
4443	Knova Learning Oreogn	0.01966195%	0.01349135%	1,128,883	2,025,365
4444	Bennett Pearson Academy, Inc.	0.00488160%	0.00637623%	280,275	957,220
4446	Coburg Community Charter School	0.00883510%	0.00841009%	507,264	1,262,550
4447	Arco Iris Spanish Immersion Charter School	0.00881674%	0.00783327%	506,210	1,175,956
4448	Gresham Barlow Web Academy	0.01574082%	0.01775809%	903,753	2,665,902
4449	Mosier Middle School	0.00456322%	0.00468735%	261,996	703,680
4450	Sauvie Island Academy	0.01474451%	0.01430780%	846,550	2,147,933
4451	River's Edge Academy Charter School	0.00620369%	0.00684074%	356,182	1,026,954
4452	South Columbia Family School	0.00180883%	0.00168134%	103,853	252,408
4453	Woodland Educational Initiative	0.00311186%	0.00549803%	178,666	825,382
4454	Le Monde Immersion Charter School	0.00849888%	0.00726423%	487,960	1,090,530
4455	Hope Chinese Charter School	0.00522686%	0.00778829%	300,098	1,169,203
4456	Insight School of Oregon Charter	0.01014365%	0.01351708%	582,394	2,029,228
4457	Oregon Virtual Education East	0.00070523%	0.00092397%	40,491	138,709
4458	Oregon Virtual Education West	0.00086184%	0.00055332%	49,482	83,066
4459	Crater Lake Charter Academy	0.00000000%	0.00459279%	0	689,484
4460	Kairos Pdx	0.00000000%	0.00063284%	0	95,004
4461	Mountain View Academy	0.00000000%	0.00168146%	0	252,426
4462	Bend International School	0.00000000%	0.00000000%	0	0
4463	Dallas Community School-Community Innovation Partners	0.00000000%	0.00000000%	0	0
4464	The Valley School Of Southern Oregon	0.00000000%	0.00000000%	0	0



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Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences			Differences			Differences			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
			between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions						
1000	State Agencies	4,026,252,725	133,206,036	858,702,956	795,418,610	95,778,677	7,177,067	0	0	0	38,257,604	721,452,823	23,696,676	(8,756,504)	736,392,995		
2000	Lake County	6,168,369	204,077	1,315,565	1,218,611	0	42,796	0	0	0	237,587	117,070	1,105,293	(56,224)	1,021,238		
2001	Clackamas County	261,491,251	8,651,273	55,769,800	51,659,700	467,092	4,422,432	0	0	0	8,915,730	2,277,870	46,855,877	(1,936,045)	45,281,606		
2002	Curry County	13,260,198	438,705	2,828,082	2,619,659	6,157	0	0	0	0	359,079	589,451	2,376,057	(81,696)	2,120,186		
2003	Douglas County	86,792,658	2,871,480	18,510,788	17,146,588	0	42,485	0	0	0	5,776,748	1,402,847	15,552,131	(1,352,129)	13,795,753		
2004	Harney County	7,134,385	236,037	1,521,593	1,409,455	36,463	4,657	0	0	0	45,612	102,823	1,278,390	116	1,247,889		
2005	Jackson County	87,997,615	2,911,346	18,767,777	17,384,637	0	406,757	0	0	0	2,424,631	1,247,611	15,768,043	(581,303)	14,875,920		
2006	Jefferson County	9,655,221	319,437	2,059,227	1,907,467	0	38,708	0	0	0	128,029	104,521	1,730,059	(32,756)	1,673,180		
2007	Klamath County	5,737,700	189,828	1,223,714	1,133,529	850,497	0	0	0	0	355,551	1,026,122	198,045	(97,203)	1,128,964		
2008	Lane County	166,611,420	5,512,234	35,534,212	32,915,426	158,870	0	0	0	0	5,175,617	29,854,629	41,090	(1,574,412)	28,321,307		
2009	Marion County	119,297,563	3,946,885	25,443,303	23,568,193	244,508	0	0	0	0	679,457	2,660,984	21,376,592	(86,099)	20,487,455		
2011	Washington County	250,282,445	8,280,437	53,379,231	49,445,310	80,385	1,660,795	0	0	0	7,348,792	3,036,820	44,847,402	(1,685,379)	42,610,680		
2012	Grant County	2,480,097	82,052	528,945	489,963	563,144	0	0	0	0	177,775	444,402	133,795	(46,599)	531,598		
2013	Umatilla County	20,099,744	664,987	4,286,792	3,970,866	78,167	0	0	0	0	36,768	507,453	3,601,616	(148,973)	3,460,007		
2014	Linn County	73,028,662	2,416,107	15,575,259	14,427,400	1,169	789,876	0	0	0	2,990,798	812,085	13,085,799	(695,191)	12,323,555		
2015	Yamhill County	28,462,558	941,666	6,070,380	5,623,007	43,488	0	0	0	0	773,073	786,808	5,100,125	(166,994)	4,791,813		
2016	Sherman County	4,455,912	147,421	950,339	880,301	0	94,604	0	0	0	157,426	17,791	798,442	(37,447)	760,689		
2017	Columbia County	11,774,406	389,549	2,511,198	2,326,129	0	454,562	0	0	0	285,040	2,109,822	(113,634)	(88,863)	1,907,325		
2018	Coos County	29,325,439	970,214	6,254,411	5,793,476	0	553,493	0	0	0	861,464	109,444	5,254,742	(200,935)	5,158,946		
2020	Wasco County	9,892,442	327,285	2,109,820	1,954,331	0	42,039	0	0	0	879,892	253,895	1,772,599	(220,240)	1,479,046		
2021	Baker County	8,746,890	289,385	1,865,498	1,728,016	2,776	38,508	0	0	0	407,861	171,519	1,567,329	(94,035)	1,428,959		
2022	Gilliam County	3,862,711	0	823,823	127,795	763,110	17,355	16,516	0	0	135,449	63,211	692,148	(26,396)	649,444		
2023	Morrow County Rural School District Board	0	0	0	0	2	0	0	0	0	618	128	0	(143)	(186)		
2027	Deschutes County	93,391,575	3,089,801	19,918,179	18,450,257	402,174	0	0	0	0	1,187,133	1,982,793	16,734,572	(157,791)	15,967,428		
2028	Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2035	Hood River County	7,791,691	257,783	1,661,780	1,539,311	392,824	0	0	0	0	316,008	1,396,171	95,739	(84,174)	1,407,736		
2036	Clatsop County	18,027,647	596,433	3,844,864	3,561,507	0	0	0	0	0	393,609	565,514	(169,805)	2,965,329	2,965,329		
2037	Polk County	26,737,435	884,591	5,702,452	5,282,195	0	205,609	0	0	0	1,904,610	742,524	4,791,005	(450,579)	4,150,574		
2038	Multnomah County	526,780,834	17,428,212	112,349,693	104,069,791	2,285,295	2,323,944	0	0	0	4,369,692	7,769,277	94,392,366	(344,062)	92,172,411		
2039	Malheur County	10,512,101	347,786	2,241,978	2,076,750	0	141,258	0	0	0	128,781	20,913	1,883,634	(36,435)	1,875,104		
2040	Benton County	35,000,538	1,157,971	7,464,774	6,914,638	100,946	0	0	0	0	75,566	801,234	6,271,647	(238,438)	6,045,325		
2042	Josephine County	27,458,289	908,440	5,856,193	5,424,606	0	200,251	0	0	0	1,196,514	170,436	4,920,173	(296,655)	4,606,631		
2043	Lincoln County	6,857,708	226,883	1,462,584	1,354,795	152,187	14,469	0	0	0	180,169	1,228,813	(22,231)	(44,635)	1,161,947		
2044	Crook County	2,127,987	70,403	453,851	420,403	7,273	0	0	0	0	288,064	39,569	381,310	1,401	371,061		
2050	Wallowa County	237,626	7,862	50,680	46,945	29,163	11,542	0	0	0	0	42,579	7,649	4,093	54,321		
2052	Tillamook County	15,694	3,347	3,100	3,100	0	0	0	0	0	1,175	204	2,812	(274)	1,873		
2099	State Judiciary	40,770,985	1,348,882	8,695,471	8,054,636	5,866,806	3,508,355	0	0	0	469,939	0	7,305,637	1,226,157	999,186		
2100	City of Roseburg	22,212,503	734,887	4,388,259	4,737,393	737	2,414,225	0	0	0	988,206	218,460	(229,599)	3,980,196	4,590,219		
2101	City of Salem	146,257,527	4,838,838	31,193,216	28,894,351	0	553,321	0	0	0	1,999,404	929,783	26,207,472	(480,707)	(126,213)		
2102	City of Medford	60,013,815	1,985,519	12,799,505	11,856,212	182,325	0	0	0	0	636,300	707,161	10,753,706	(94,352)	10,444,881		
2103	City of Albany	52,203,413	1,727,117	11,133,734	10,313,204	199,956	456,911	0	0	0	2,039,254	554,176	9,354,182	(415,434)	(58,308)		
2104	City of Ashland	34,849,280	1,152,966	7,432,514	6,884,756	227,037	328,144	0	0	0	1,483,453	6,244,544	260,861	(278,213)	5,965,062		
2105	City of Astoria	11,499,655	380,459	2,452,600	2,271,849	27,857	202,339	0	0	0	604,792	48,576	2,060,591	(132,455)	36,374		
2106	City of Beaverton	72,778,259	2,407,823	15,521,854	14,377,930	505,454	0	0	0	0	2,049,062	3,302,722	13,040,930	(327,863)	(717,829)		
2107	City of Bend	56,716,178	1,876,419	12,036,198	11,204,737	48,477	1,134,631	0	0	0	85	257,999	10,162,811	1,249	190,174		
2109	City of Canty	9,616,874	318,168	2,051,048	1,899,891	60,380	105,653	0	0	0	579,199	278,472	1,723,220	(116,938)	1,545,141		
2110	City of Coquille	3,026,107	100,117	645,396	597,832	37,306	48,181	0	0	0	155,999	30,228	542,240	(25,306)	4,861		
2111	City of Eugene	201,536,828	6,667,719	42,982,962	39,815,221	1,554,658	980,972	0	0	0	426,816	2,564,775	36,112,813	236,014	(578,716)		
2112	City Of Forest Grove	11,511	381	2,455	2,274	18	2,930	0	0	0	1,265	1,132	(288)	311	2,086		
2113	City of Grants Pass	27,112,367	896,996	5,782,416	5,356,266	0	265,071	0	0	0	1,538,040	241,995	4,858,188	(361,615)	4,485,335		
2114	City of Gresham	77,701,855	2,570,717	16,571,939	15,350,626	814,773	0	0	0	0	13,344	3,839,946	13,923,175	236,768	13,039,182		
2115	City of Hillsboro	86,612,324	2,865,514	18,472,327	17,110,961	0	1,518,749	0	0	0	2,667,712	920,926	15,519,817	(631,223)	68,689		
2117	City of McMinnville	34,394,295	1,137,914	7,335,477	6,794,870	88,809	756,547	0	0	0	1,557,564	215,831	6,163,016	(336,104)	139,859		
2118	City of Ontario	10,905,056	360,787	2,325,786	2,154,381	0	0	0	0	0	808,914	446,066	1,954,046	(190,107)	(129,985)		
2119	City of Oregon City	20,523,344	679,002	4,377,136	4,054,552	130,958	16,694	0	0	0	201,276	213,179	3,677,520	(8,291)	5,999,336		
2120	City of Lake Oswego	53,184,560	1,759,578	11,342,989	10,507,038	0	604,123	0	0	0	2,610,385	636,338	9,529,991	(611,897)	8,857,483		
2121	City of Portland	567,965,517	18,790,781	121,133,397	112,206,156	2,156,015	0	0	0	0	14,362,573	101,772,133	624,886	(4,414,305)	97,982,714		
2122	City of Redmond	16,573,183	548,313	3,534,662	3,274,166	153,435	0	0	0	0	178,111	2,969,702	40,403	(51,405)	2,968,700		
2123	City of St Helens	8,458,694	279,883	1,904,242	1,671,274	0	157,592	0	0	0	455,157	43,433	1,515,863	(107,238)	1,436,891		
2125	City of Vernonia	731,028	24,186	155,911	144,420	0	0	0	0	0	71,200	41,911	130,991	(17,766)	99,992		
2126	City of West Linn	14,941,668	494,336	3,186,699	2,951,847	0	135,331	0	0	0	600,436	316,423	2,677,355	(153,296)	(73,785)		
2127	City of Cottage Grove	8,789,141	290,783	1,874,513	1,736,365	71,018	14,748	0	0	0	87,919	1,574,901	19,729	(19,644)	1,574,986		
2128	City of Tillamook	3,331,662	110,226	710,563	658,197	51,889	39,265	0	0	0	199,736	91,364	596,991	(31,188)	547,071		
2129	City of Sweet Home	384,674	12,727	82,042	75,995	137,945	27,199	0	0	0	0	68,929	32,080	8,539	109,548		
2131	City of Drain	1,005,621	33,270	214,475	198,669	13,344	9,456	0	0	0	42,494	12,240	180,194	(5,957)	172,812		
2132	Eugene Water & Electric Board	105,883,444	3,503,087	22,582,394	20,918,126	0	2,296,631	0	0	0	5,607,953	0	18,972,954	(1,360,436)	677,611		
2138	City of Hood River	8,096,630	267,872	1,726,81													

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences			Differences			Differences			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
			Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion					Differences between Employer Contributions and Proportionate Share of Contributions	
2148	City of Klamath Falls	13,883,611	459,331	2,961,041	2,742,819	274,273	0	0	0	0	382,997	2,487,765	74,604	(109,249)	2,453,120		
2149	City of Canyonville	551,153	18,235	117,548	108,885	0	0	0	0	0	34,384	98,760	(11,902)	(10,771)	76,087		
2150	City of Bandon	3,825,491	126,564	815,885	755,756	0	40,821	0	0	0	306,143	74,552	685,479	(71,343)	600,366		
2152	City of Coos Bay	15,273,229	505,305	3,257,413	3,017,349	191,992	0	0	0	0	423,043	466,081	2,736,767	(41,913)	2,549,515		
2154	City of Pendleton	14,213,462	470,243	3,031,390	2,807,984	0	27,279	0	0	0	288,891	2,546,870	2,222,079	(68,028)	2,414,656		
2155	City of Corvallis	45,860,058	1,517,251	9,780,848	9,060,023	0	0	0	0	1,164,227	1,032,194	8,217,534	(274,181)	(318,137)	7,625,216		
2157	City of Monmouth	5,984,095	197,980	1,276,264	1,182,206	46,496	0	0	0	0	79,183	131,791	(4,739)	(40,005)	1,027,529		
2158	City of Milton-Freewater	7,963,262	263,460	1,696,372	1,573,206	0	99,100	0	0	0	355,826	78,930	1,426,914	(85,670)	(609)	1,340,435	
2159	City of Baker City	7,151,804	236,613	1,525,308	1,412,896	0	80,269	0	0	0	400,519	102,660	1,281,512	(94,913)	(13,083)	1,173,516	
2160	City of Hermiston	10,563,046	349,472	2,252,844	2,086,815	111,484	161,254	0	0	0	725,332	123,074	1,892,762	(135,882)	6,085	1,762,955	
2161	City of Pilot Rock	588,861	19,482	125,590	116,334	0	8,212	0	0	0	73,820	7,549	105,516	(17,602)	(230)	87,684	
2162	City of Clatskanie	2,443,348	80,837	521,108	482,703	52,059	0	0	0	0	45,662	117,089	437,817	4,692	(33,910)	408,599	
2163	City of Milwaukie	15,159,281	501,535	3,233,110	2,994,838	372,537	0	0	0	0	93,400	265,456	2,716,349	59,165	(81,321)	2,694,193	
2165	City of Cornelius	3,616,700	119,656	771,355	714,508	18,601	0	0	0	0	301,349	113,849	648,066	(64,610)	(34,653)	548,803	
2166	City of Nyssa	1,483,624	49,085	316,421	293,102	16,268	10,494	0	0	0	94,715	21,135	265,846	(17,242)	(3,793)	244,811	
2167	City of Athena	213,508	7,064	45,536	42,180	0	3,041	0	0	0	985	226	38,258	(274)	38,952		
2168	City of Oakridge	2,335,233	77,260	498,049	461,344	10,810	76,495	0	0	0	16,043	3,883	418,444	(552)	19,068	436,960	
2170	City of Madras	3,040,049	100,578	648,369	600,586	6,468	27,397	0	0	0	375,659	86,191	544,738	(85,461)	(20,374)	438,903	
2172	City of Sandy	6,965,702	230,456	1,485,617	1,376,131	20,382	42,895	0	0	0	201,402	95,252	1,248,164	(40,844)	(20,075)	1,187,245	
2174	City of Mt Angel	1,259,845	41,681	268,695	248,892	77,772	255	0	0	0	15,604	225,748	18,538	(3,896)	(240,390)		
2175	City of Umatilla	2,476,655	81,839	528,211	489,283	146,519	0	0	0	0	132,313	443,785	37,466	(37,394)	443,857		
2176	City of Scappoose	3,267,180	108,093	696,811	645,458	0	75,216	0	0	0	64,069	585,437	(83,569)	(3,972)	497,897		
2177	City of Condon	351,836	11,640	75,038	69,508	0	35,136	0	0	0	327,060	63,045	12,372	(12,372)	60,931		
2178	City of Boardman	2,262,052	74,839	482,441	446,887	0	34,789	0	0	0	213,582	42,914	405,331	(51,751)	(5,770)	347,810	
2179	City of Estacada	1,556,613	51,500	331,988	307,521	6,907	34,947	0	0	0	43,952	9,769	278,925	(8,190)	5,603	276,338	
2180	City of Enterprise	1,483,837	49,092	316,467	293,144	0	8,826	0	0	0	89,257	23,000	265,885	(22,046)	(5,734)	238,105	
2181	City of Central Point	8,889,237	294,095	1,895,861	1,756,140	82,873	62,672	0	0	0	286,617	88,064	1,592,837	(42,280)	(9,272)	1,541,285	
2182	City of Cascade Locks	1,313,569	43,459	280,153	259,506	15,019	56,992	0	0	0	22,561	0	235,375	(3,142)	14,606	246,839	
2183	City of Myrtle Point	2,007,601	66,420	428,173	396,618	106,880	0	0	0	0	80,028	359,736	27,777	(22,583)	364,930		
2184	City of Port Orford	836,296	27,668	178,362	165,217	0	13,253	0	0	0	29,198	10,525	149,853	(6,820)	460	143,493	
2185	City of Wood Village	1,473,372	48,746	314,235	291,077	0	23,405	0	0	0	23,405	34,350	264,009	(5,790)	(11,058)	247,161	
2186	City of Chiloquin	95,157	3,148	20,295	18,799	0	3,975	0	0	0	2,569	5,481	17,051	(644)	(863)	15,544	
2187	City of Philomath	2,682,780	88,758	572,173	530,005	70,415	0	0	0	0	17,863	38,162	480,720	11,121	(12,047)	479,794	
2188	City of Talent	1,987,383	65,752	423,863	392,625	63,373	0	0	0	0	60,511	366,115	16,089	(17,688)	354,546		
2189	City of Willamina	0	0	0	0	0	14,888	0	0	0	0	0	0	4,520	4,520		
2191	City of Huntington	207,451	6,863	44,244	40,984	5,771	49,748	0	0	0	0	37,173	1,433	15,059	53,665		
2192	City of North Plains	1,348,773	44,623	287,661	266,461	26,080	4,934	0	0	0	31,621	32,006	241,683	317	(6,738)	235,262	
2193	City of Heppner	159,827	5,288	34,087	31,575	0	194	0	0	0	8,442	28,639	13,329	(1,889)	40,079		
2194	City of Cave Junction	892,134	29,516	190,271	176,248	3,401	1,141	0	0	0	32,452	31,045	159,859	(6,546)	(9,530)	143,783	
2195	City of Metolius	0	0	0	0	0	5,667	0	0	0	0	0	0	0	1,706	1,706	
2196	City of Hubbard	1,540,991	50,983	328,656	304,435	0	17,759	0	0	0	99,010	21,665	276,126	(23,994)	(2,774)	249,358	
2197	City of Myrtle Creek	1,660,803	54,947	354,209	328,105	8,298	0	0	0	0	66,004	38,614	297,595	(12,909)	(2,138)	272,548	
2198	City of Carlton	628,225	20,784	133,985	124,111	91,400	0	0	0	0	47,994	112,570	22,053	(13,486)	121,137		
2199	City of Junction City	4,812,455	159,217	1,026,381	950,739	0	16,461	0	0	0	137,599	41,865	862,330	(32,932)	(9,527)	819,871	
2200	City of Wallowa	206,260	6,824	43,990	40,748	5,026	0	0	0	0	1,805	10,279	36,959	1,058	(2,885)	35,132	
2201	City of Coburg	814,033	26,932	173,614	160,819	40,334	0	0	0	0	6,639	17,170	145,864	7,428	(4,687)	148,625	
2202	City of Dalles	8,601,061	284,561	1,834,400	1,699,209	0	72,654	0	0	0	290,729	54,317	1,541,200	(69,633)	1,593	1,473,160	
2203	City of Rockaway Beach	1,200,193	39,708	255,972	237,108	24,264	14,838	0	0	0	63,548	16,392	215,059	(7,643)	(358)	207,058	
2204	City of Burns	1,036,671	34,298	221,097	204,803	7,515	0	0	0	0	30,943	28,553	185,758	(4,986)	(8,902)	171,870	
2205	City of Elgin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2206	City of Weston	150,673	4,985	32,135	29,767	0	0	0	0	0	17,270	26,999	(4,203)	(4,902)	17,894		
2207	City of Mill City	464,167	15,357	98,996	91,700	0	0	0	0	0	16,513	12,616	83,173	(3,866)	(3,783)	75,524	
2208	City of Fairview	5,074,018	167,871	1,082,166	1,002,413	80,286	7,232	0	0	0	9,737	63,491	15,807	(18,161)	906,845		
2209	City of Monroe	0	0	0	0	0	6,128	0	0	0	0	0	0	0	2,358	2,358	
2210	City of Helix	28,249	935	6,025	5,581	0	1,672	0	0	0	532	0	5,062	(139)	441	5,364	
2211	City of Jefferson	0	0	0	0	0	973	0	0	0	0	0	0	0	226	226	
2212	Town of Lakeview	1,444,651	47,795	308,109	285,402	61,289	0	0	0	0	92,941	258,863	14,646	(26,914)	246,595		
2213	City of Stanfield	0	0	0	0	0	7,406	0	0	0	0	0	0	0	2,403	2,403	
2214	City of Yamhill	587,554	19,439	125,311	116,076	28,716	0	0	0	0	14,237	2,943	105,282	2,481	(1,034)	106,739	
2215	City of Powers	0	0	0	0	0	2,296	0	0	0	0	0	0	0	763	763	
2216	City of Brookings	5,697,134	188,486	1,215,062	1,125,515	9,454	5,463	0	0	0	36,144	58,129	1,020,853	(5,626)	(16,854)	998,373	
2217	City of Sutherlin	2,930,363	96,949	624,976	578,917	49,448	0	0	0	0	56,384	93,615	525,083	(661)	(25,731)	498,691	
2218	City of Prairie City	290,205	9,601	61,894	57,332	35,094	3,668	0	0	0	6,220	52,001	8,670	(202)	60,469		
2219	City of Sheridan	1,128,865	37,348	240,760	223,016	0	8,787	0	0	0	38,403	34,601	202,278	(9,811)	(9,365)	183,102	
2220	City of Garibaldi	788,278	26,080	168,121	155,731	51,564	28,778	0	0	0	0	141,249	13,290	8,678	(239)	163,217	
2221	City of Sisters	1,259,220	41,661	268,561	248,769	4,588	0	0	0	0	4,440	43,580	225,636	(239)	(12,446)	212,951	
2222	City of Jacksonville	1,525,109	50,457	325,269	301,298	29,074	25,679	0	0	0	22,909	13,210	273,280	24	1,128	274,432	
2223	City of Cannon Beach	3,152,226	104,289	672,294	622,748	39,891	36,703	0	0	0	114,559	43,680	564,838	(14,909)	(4,451)	545,478	
2224	City of Falls City	356,784	11,804	76,094	70,486	16,997	0	0	0	0	0	10,963	63,931	4,049	(2,938)	65,042	
2225	City of Echo	401,105	13,270	85,546	79,242	7,743	16,712	0	0	0	15,838	3,466	71,873	(1,406)	3,474	73,941	
2226	City of Hines																

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452								
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense										
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions			Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion							
2231	City of Banks	463,992	15,351	98,958	91,665	44,266	0	0	0	0	0	21,053	83,141	11,168	(5,477)	88,832								
2232	City of Joseph	321,819	10,647	68,636	63,578	3,372	0	0	0	0	2,664	10,344	57,666	1	(3,143)	54,524								
2233	City of Lafayette	656,918	21,734	140,105	129,779	8,924	11,253	0	0	79,598	15,678	117,711	(15,887)	(2,133)	99,691									
2234	City of Aumsville	1,418,373	46,926	302,505	280,211	235,127	1,066	0	0	51,246	42,914	254,154	39,609	(12,027)	281,736									
2235	City of Amity	582,280	19,264	124,186	115,034	3,579	0	0	0	42,266	18,547	104,337	(8,776)	(4,943)	90,618									
2236	City of Creswell	1,205,977	39,899	257,206	238,251	78,319	11,977	0	0	29,063	8,942	216,096	9,666	(228)	225,534									
2237	City of Troutdale	7,989,157	264,316	1,703,895	1,578,322	57,657	0	0	0	277,838	331,331	1,431,554	(47,656)	(89,226)	1,294,672									
2238	City of Warrenton	5,015,196	165,925	1,069,621	990,792	62,950	39,117	0	0	95,499	54,924	898,659	(3,694)	(7,152)	887,813									
2240	City of Wilsonville	16,754,659	554,317	3,573,366	3,310,018	160,003	107,944	0	0	777,240	320,809	3,002,220	(133,694)	(73,678)	2,794,848									
2241	City of Bay City	477,242	15,789	101,784	94,283	7,932	0	0	0	4,293	14,620	85,516	582	(4,289)	81,809									
2242	City of Gaston	0	0	0	0	0	135	0	0	0	0	0	0	0	40	40								
2243	City of Brownsville	892,598	29,531	190,370	176,340	1,104	0	0	0	89,801	133,121	159,942	(20,392)	(39,167)	100,383									
2244	City of Lakeside	487,762	16,137	104,028	96,361	46,874	5,141	0	0	0	19,770	87,401	12,429	(3,056)	96,774									
2245	City of Dundee	1,022,928	33,843	218,166	202,088	18,015	5,860	0	0	5,439	9,186	183,296	2,590	(1,699)	184,187									
2246	City of Merrill	84,087	2,782	17,934	16,612	26,744	0	0	0	0	2,010	15,067	6,247	787	22,101									
2247	City of Malin	172,939	5,722	36,884	34,165	0	1,762	0	0	15,537	7,563	30,988	(4,094)	(2,158)	24,736									
2248	City of Fossil	122,720	4,060	26,173	24,244	0	0	0	0	7,781	8,468	21,900	(1,846)	(2,587)	17,557									
2249	City of Phoenix	1,674,829	55,411	357,201	330,876	149,854	0	0	0	0	83,250	300,108	35,281	(22,319)	313,070									
2250	City of Gold Beach	764,360	25,288	163,020	151,005	0	56,602	0	0	101,815	136,963	(23,711)	16,425	129,677										
2251	City of Rogue River	1,193,487	39,486	254,542	235,783	0	38,854	0	0	0	196,733	5,288	(32,092)	7,989	189,755									
2252	City of Dayton	521,947	17,268	111,319	103,115	59,019	0	0	0	21,880	14,758	93,526	(5,791)	(102,493)	102,493									
2253	Town of Butte Falls	37,089	1,227	7,910	7,327	1,109	0	0	0	15,333	3,651	6,646	(3,240)	(762)	2,644									
2254	City of Shady Cove	63,531	2,102	13,550	12,551	0	0	0	0	10,555	6,767	11,384	2,194	(2,091)	11,487									
2255	Town of Canyon City	246,196	8,145	52,508	48,638	22,531	2,794	0	0	10,039	2,715	44,115	2,287	(297)	46,105									
2256	City of Jordan Valley	0	0	0	0	0	898	0	0	0	0	0	0	0	338	338								
2257	City of Culver	277,320	9,175	59,146	54,787	1,707	0	0	0	1,400	9,540	49,692	176	(2,831)	47,037									
2258	City of Adair Village	494,778	16,369	105,524	97,747	31,556	998	0	0	16,566	11,550	88,658	2,467	(2,753)	88,372									
2259	Town Of Hammond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
2260	City of Riddle	431,531	14,277	92,035	85,252	1,408	6,573	0	0	29,794	13,166	77,325	(6,515)	(2,650)	68,160									
2261	City of Waldport	304,346	10,069	64,910	60,126	0	18,832	0	0	51,538	0	54,535	(12,390)	4,925	47,070									
2262	City of Dufur	177,995	5,889	37,962	35,164	0	4,246	0	0	10,627	31,894	3,965	(2,551)	(263)	29,080									
2263	City of La Grande	4,476,457	148,101	994,721	884,360	25,556	18,689	0	0	30,703	29,157	802,124	377	(1,693)	800,808									
2264	City of Gervais	699,811	23,153	148,253	138,253	16,716	11,281	0	0	20,229	12,342	125,397	(2,062)	(1,696)	121,639									
2265	City of Westfir	47,652	1,577	10,164	9,415	0	0	0	0	3,929	8,539	1,145	(1,120)	(854)	854									
2266	City of Irrigon	812,006	26,865	173,181	160,418	2,058	0	0	0	12,662	145,501	518	(3,841)	(142,178)	142,178									
2267	City of Independence	4,705,034	155,663	1,003,471	929,517	167,997	15,107	0	0	17,007	843,082	40,636	(2,403)	(881,315)	881,315									
2268	City of Harrisburg	972,419	32,172	207,394	192,109	0	13,641	0	0	141,492	24,892	174,245	(33,388)	(4,239)	136,618									
2269	City of Durham	120,986	4,003	25,803	23,902	18,628	851	0	0	9,689	5,027	21,679	1,482	(1,241)	21,920									
2270	City of Lyons	121,499	4,020	25,913	24,003	0	355	0	0	30,057	7,194	21,771	(7,022)	(2,060)	12,689									
2271	City of Columbia City	886,442	29,327	189,057	175,124	15,362	5,717	0	0	120,614	25,513	158,839	(23,531)	(6,469)	128,839									
2272	City of Aurora	154,020	5,096	32,849	30,428	55,232	7,189	0	0	27,348	11,130	27,598	4,801	(929)	31,470									
2273	City of Silverton	5,247,790	173,620	1,119,227	1,036,743	17,916	20,517	0	0	133,259	56,615	940,337	(25,721)	(12,152)	902,464									
2274	City of Gold Hill	228,277	7,552	48,686	45,098	29,084	0	0	0	2,915	11,085	40,904	5,907	(2,609)	44,202									
2275	City of Toledo	2,624,927	86,844	559,834	518,575	12,189	0	0	0	17,239	134,784	470,353	(424)	(39,382)	430,547									
2276	City of Newport	4,469,447	147,869	953,226	882,975	100,284	0	0	0	103,818	800,868	26,468	(29,956)	(797,380)	797,380									
2277	City Of Rajneeshpuram	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
2278	City of Springfield	43,443,622	1,437,305	9,265,481	8,582,637	381,216	0	0	0	1,048,596	809,496	7,784,540	(131,737)	(243,456)	7,409,347									
2279	City of Keizer	9,287,987	307,287	1,980,904	1,834,917	167,587	47,767	0	0	0	247,908	1,664,288	39,570	(68,936)	1,634,922									
2280	City of Winston	1,802,450	59,633	384,419	305,928	30,592	0	0	0	2,311	90,829	322,976	8,461	(26,034)	305,403									
2281	City of Manzanita	1,309,709	43,331	279,330	258,744	12,378	0	0	0	0	22,758	234,683	3,255	(6,598)	231,340									
2282	City of Eagle Point	1,666,138	55,123	355,347	329,159	0	0	0	0	5,575	76,728	298,551	(1,576)	(24,031)	272,944									
2283	City of Maupin	208,045	6,883	44,371	41,101	2,148	4,428	0	0	2,831	2,343	37,279	(332)	1,138	38,085									
2284	City of Halsey	292,287	9,670	62,338	57,744	70,065	7,277	0	0	15,243	11,843	52,374	11,810	(735)	63,449									
2285	City of Veneta	1,449,719	47,963	309,190	286,404	26,337	4,659	0	0	51,584	38,346	259,771	(4,250)	(10,689)	244,832									
2286	City of Millersburg	419,402	13,876	89,448	82,856	6,623	3,338	0	0	20,142	7,520	17,551	(2,736)	(1,270)	71,145									
2287	City of King City	658,717	21,793	140,488	130,135	7,405	4,819	0	0	11,723	9,064	118,034	(548)	(1,629)	115,857									
2288	City of Tualatin	20,995,178	694,612	4,477,767	4,147,766	0	106,507	0	0	814,581	110,925	3,762,066	(191,247)	(7,006)	3,563,813									
2289	City Of St Paul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
2290	City of Molalla	2,480,729	82,073	529,080	490,089	21,469	42,896	0	0	2,352	13,239	444,515	5,767	8,078	458,360									
2291	City of Florence	3,805,852	125,914	811,697	751,877	46,654	3,276	0	0	105,116	77,239	681,960	(10,724)	(20,245)	650,991									
2292	City of North Bend	7,017,678	232,175	1,496,702	1,386,399	0	0	0	0	137,172	98,912	1,257,478	(33,745)	(29,720)	1,194,013									
2293	City of Lowell	70,157	2,321	14,963	13,860	1,489	9,639	0	0	0	116,863	12,571	(26,740)	(1,668)	(15,837)									
2294	City of Depoe Bay	1,256,699	41,577	268,024	248,271	0	1,820	0	0	16,081	15,109	225,184	(4,154)	(4,329)	216,701									
2295	City of Tigard	11,216,998	371,107	2,392,316	2,216,008	99,051	54,250	0	0	364,425	74,840	2,009,942	(55,617)	(6,244)	1,948,081									
2296	City of Happy Valley	4,543,686	150,325	969,059	897,642	54,620	102,067	0	0	9,082	26,820	814,170	13,953	17,958	846,081									
2297	City of Rainier	1,209,613	40,019	257,981	238,969	45,078	0	0	0	37,520	32,393	216,747	(553)	(11,071)	205,123									
2298	City of Lincoln City	11,648,032	385,368	2,484,245	2,301,162	120,147	0	0	0	439,574	328,358	2,087,178	(66,889)	(96,457)	1,923,832									
2299	City of Dunes City	72,134	2,387	15,384	14,251	551	291	0	0	3,469	3,097	12,926	(645)	(654)	11,627									
2300	City of Yachats	916,469	30,321	195,461	181,056	1,682	0	0	0	1,976	30,401	164,220	34	(9,127)	155,127									
2301	City of Moro	146,537	4,848	31,253	28,950	11,626	0	0	0	0	8,343	26,258	2,842	(2,392)	26,708									
2302	City of Mt. Vernon	216,664	7,168	46,209	46,209	8,698	0	0	0	0	9,404	38,823	2,157	(2,524)	38,456									
2303	City of Woodburn																							

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual			Differences between Projected and Actual			Differences between Projected and Actual			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Investment Earnings	Changes in Employer Proportion					Differences between Employer Contributions and Proportionate Share of Contributions	
2306	City of Imbler	0	0	0	0	593	0	0	0	0	0	0	0	174	174		
2307	City of Yoncalla	267,335	8,845	57,016	52,814	5,729	3,440	0	0	0	22,078	2,547	47,903	(3,449)	280	44,734	
2308	City of North Powder	106,876	3,536	22,794	21,114	1,661	30	0	0	0	1,763	1,460	19,151	(401)	18,829	18,829	
2309	City of Gearhart	764,061	25,278	162,956	150,946	0	3,435	0	0	0	16,026	31,361	136,910	(3,943)	(9,519)	123,448	
2501	Port of The Dalles	139,637	4,620	29,781	27,586	11,365	0	0	0	0	344	11,635	25,021	3,262	(3,154)	25,129	
2504	Oak Lodge Water District	2,005,038	66,335	427,626	396,111	0	29,854	0	0	0	91,101	26,685	359,277	(21,272)	(1,274)	336,731	
2507	Port of Astoria	1,578,471	52,223	336,650	311,840	0	42,249	0	0	0	37,365	0	282,842	(9,879)	11,827	284,790	
2508	Multnomah Drainage	2,243,652	74,230	478,517	443,251	94,035	85,371	0	0	0	0	0	402,034	23,325	24,196	449,555	
2510	Horsely Irrigation District	122,516	4,053	26,130	24,204	33,297	7,512	0	0	0	6,536	0	21,953	5,822	2,110	29,885	
2511	Grants Pass Irrigation District	854,657	28,276	182,278	168,844	0	4,158	0	0	0	46,100	23,528	153,144	(10,987)	(6,894)	135,263	
2512	Port of Portland	103,193,124	3,414,080	22,008,614	20,386,632	3,216,269	0	0	0	0	111,129	2,393,294	18,490,884	715,284	(693,038)	18,513,130	
2513	Port of Coos Bay	2,212,496	73,199	471,872	437,096	0	13,656	0	0	0	125,963	80,827	396,451	(29,474)	(16,114)	350,863	
2515	Klamath County Fire District 1	14,919,047	493,587	3,181,874	2,947,378	0	205,051	0	0	0	683,486	682,581	2,673,302	(169,736)	(171,082)	2,332,484	
2518	Clackamas County Housing Authority	4,224,032	139,749	900,885	834,492	18,267	33,257	0	0	0	109,535	59,715	756,892	(20,101)	(9,560)	727,231	
2519	Portland Housing Authority	23,852,957	789,160	5,087,262	4,712,343	195,260	0	0	0	0	79,330	466,298	4,274,144	22,077	(140,543)	4,155,678	
2521	League of Oregon Cities	8,933,154	295,548	1,905,227	1,764,816	0	211,971	0	0	0	390,207	146,322	1,600,707	1,927	1,511,503	1,511,503	
2522	Lane Council of Governments	18,408,381	609,030	3,926,065	3,636,724	594,500	159,177	0	0	0	202,079	271,718	3,298,546	78,821	(52,032)	3,325,335	
2524	Oak Lodge Sanitary District	3,165,958	104,744	675,223	625,460	0	20,507	0	0	0	121,940	567,299	(29,182)	(20,341)	517,776	517,776	
2526	Clatskanie PUD	5,937,351	196,434	1,266,294	1,172,971	0	153,559	0	0	0	255,665	14,097	1,063,897	(65,022)	34,394	1,033,269	
2527	Deschutes Valley Water District	3,597,665	119,026	767,296	710,748	0	46,018	0	0	0	216,662	27,681	644,655	(50,400)	2,291	596,546	
2528	Columbia River Fire & Rescue	7,084,126	234,374	1,510,874	1,399,526	47,050	26,973	0	0	0	95,758	79,700	1,269,384	(8,431)	(14,703)	1,246,250	
2529	East Fork Irrigation District	206,894	6,848	44,145	40,891	687	6,199	0	0	0	6,199	0	37,085	(1,246)	2,729	38,572	
2530	River Road Water District	570,782	18,884	121,734	112,763	0	0	0	0	0	46,928	83,340	102,277	(10,971)	(24,489)	66,817	
2531	Oregon School Boards Association	5,605,589	185,457	1,195,537	1,107,429	46,455	79,242	0	0	0	163,303	95,569	1,004,450	(24,315)	(11,868)	968,267	
2533	Owyhee Irrigation District	3,013,131	99,888	642,628	595,268	0	98,180	0	0	0	332,126	0	539,914	(79,252)	27,688	488,577	
2535	Athena Cemetery Maintenance District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2536	Valley View Cemetery	0	0	0	0	0	2,785	0	0	0	0	0	0	0	919	919	
2538	Clackamas Vector Control	637,075	21,077	135,873	125,859	1,730	12,181	0	0	0	2,281	0	114,156	(22)	3,818	117,952	
2540	West Extension Irrigation District	450,102	14,891	95,996	88,921	2,057	0	0	0	0	17,406	14,849	80,653	(3,443)	(4,004)	73,206	
2541	Jackson County Vector Control District	109,025	3,607	23,253	21,539	13,444	9,061	0	0	0	109,790	14,764	19,536	(21,579)	(1,943)	(3,986)	
2542	Rainbow Water District	911,928	30,171	194,492	180,159	4,153	13,109	0	0	0	55,337	18,903	163,406	(11,647)	(2,791)	148,968	
2544	Santa Clara Rural Fire Protection District	505,867	16,736	107,889	99,938	24,056	8,732	0	0	0	23,166	3,779	90,645	1,689	2,123	94,457	
2545	Council of Governments	12,490,006	413,224	2,663,818	2,467,501	120,005	45,048	0	0	0	69,976	119,346	2,238,049	19,022	(24,270)	2,232,801	
2547	Metzger Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2549	Rogue River Fire District	1,557,908	51,542	332,264	307,777	34,415	35,060	0	0	0	56,478	8,625	279,157	(3,012)	6,913	283,058	
2550	Nyssa Road Assessment District 2	609,200	20,155	129,928	120,352	0	52,524	0	0	0	65,171	109,161	(15,539)	14,917	108,539	108,539	
2551	Sandy Fire Department	1,696,490	56,127	361,821	335,155	0	36,235	0	0	0	99,920	649	303,989	(26,791)	9,076	286,274	
2552	Winston-Dillard Fire District	1,843,037	90,976	393,076	364,107	7,693	158,090	0	0	0	263,476	0	330,249	(59,011)	46,033	317,271	
2553	Tangent Rural Fire Protection District	377,078	12,475	80,422	74,495	2,185	10,220	0	0	0	11,418	68	67,568	(2,013)	2,495	68,050	
2555	Monroe Fire Department	100,143	3,313	21,358	19,784	963	2,120	0	0	0	412	187	17,944	187	623	18,754	
2556	Jackson County Fire District 5	5,893,369	194,978	1,256,914	1,164,282	0	0	0	0	0	316,550	168,327	1,056,016	(74,725)	(54,269)	927,022	
2557	Estacada Fire Department	976,996	32,323	208,370	193,013	134,742	0	0	0	0	91,118	0	175,065	(24,002)	185,681	185,681	
2558	Boring Fire Department	0	0	0	0	22,244	5,588	0	0	0	1,316,856	162,244	0	(299,702)	(46,239)	(345,941)	
2559	Keizer Fire Department	4,198,465	138,904	895,432	829,440	65,486	40,406	0	0	0	189,297	62,286	752,311	(24,763)	(9,132)	718,416	
2561	Jefferson Rural Fire Protection District	463,019	15,319	98,751	91,473	10,377	0	0	0	0	22,372	18,659	82,967	(2,151)	(5,826)	74,990	
2562	Odeell Rural Fire Protection District	82,718	2,737	17,642	16,342	3,011	10,550	0	0	0	77,568	2,654	14,822	(17,158)	(1,648)	(689)	
2563	Central Oregon Irrigation District	3,044,242	100,717	649,264	601,415	8,481	52,760	0	0	0	40,992	545,489	(7,038)	10,345	548,795	548,795	
2564	Illinois Valley Fire District	634,200	20,982	135,260	125,291	98,440	0	0	0	0	0	39,838	113,641	25,130	(10,763)	128,008	
2567	Charleston Rural Fire Protection District	350,224	11,587	74,694	69,190	0	6,584	0	0	0	9,512	1,820	62,756	(2,235)	979	61,500	
2568	Molalla Rural Fire Protection District 73	2,145,243	70,974	457,529	423,810	250,487	115,991	0	0	0	11,337	0	384,400	54,918	31,041	470,359	
2569	Central Oregon Intergovernmental Council	4,805,368	158,983	1,024,869	949,339	0	143,287	0	0	0	252,807	38,451	861,060	(62,248)	21,131	819,943	
2570	Port of St Helens	622,337	20,590	132,730	122,948	13,414	16,522	0	0	0	2,522	0	111,515	2,379	4,126	118,020	
2571	Crystal Springs Water District	541,161	17,904	115,417	106,911	55,041	2,038	0	0	0	27,731	8,053	96,969	4,644	(2,418)	99,195	
2572	Local Government Personnel Institute	319,471	10,570	68,136	63,114	11,978	20,562	0	0	0	303,076	24,897	57,245	(66,960)	(2,095)	(11,810)	
2573	Goshen Fire District	413,057	13,666	88,095	81,603	34,810	6,244	0	0	0	13,785	4,041	74,014	4,041	(2,050)	76,005	
2575	Jefferson County Rural Fire Protection District 1	656,156	21,708	139,942	129,629	7,195	978	0	0	0	5,077	7,790	117,575	935	(2,141)	116,369	
2576	Depoe Bay Rural Fire Protection District	1,034,712	34,233	220,679	204,416	81,884	5,270	0	0	0	4,729	185,407	19,200	(1,292)	203,315	203,315	
2578	Washington County Fire District 2	3,164,991	104,712	675,016	625,269	0	51,173	0	0	0	159,237	10,362	567,126	(37,365)	(10,080)	539,841	
2579	La Pine Rural Fire Protection District	3,684,849	122,241	788,021	729,945	2,333	19,951	0	0	0	3,694	65,194	682,069	(22,950)	(16,565)	622,543	
2580	Marion County Fire District 1	8,586,872	284,091	1,831,374	1,696,406	0	1,084,384	0	0	0	594,561	33,461	1,538,657	(41,382)	368,657	1,765,932	
2581	Port of Umatilla	485,799	16,072	103,609	95,973	14,332	0	0	0	0	23,291	20,816	87,049	(1,202)	(6,043)	79,804	
2582	Talent Irrigation District	1,065,060	35,237	227,152	210,411	0	22,880	0	0	0	190,845	24,636	(19,721)	(2,503)	168,621	168,621	
2585	Rogue River Valley Irrigation District	567,373	18,771	121,007	112,089	13,811	36,400	0	0	0	7,733	0	101,666	938	10,484	113,088	
2587	Tualatin Valley Irrigation District	324,718	10,743	69,255	64,151	7,424	0	0	0	0	51,834	12,387	58,185	(9,871)	(3,691)	44,623	
2588	Clatskanie Rural Fire Protection District	1,783,742	59,014	380,429	352,392	247,509	3,511	0	0	0	24,452	319,624	59,334	(4,820)	374,138	374,138	
2589	West Slope Water District	1,088,476	36,012	232,146	215,037	5,888	17,589	0	0	0	32,962	2,559	195,041	(5,934)	4,516	193,623	
2590	Redmond Fire & Rescue	8,570,916	283,563	1,827,970	1,693,253	101,661	72,128	0	0	0	114,692	30,374	1,535,798	3,228	11,064	1,550,090	
2592	Medford Irrigation District	668,640	22,122	142,605	132,095	0	2,404	0	0	0	45,663						

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual			Differences between Projected and Actual			Differences between Projected and Actual			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Investment Earnings	Changes in Employer Proportion					Differences between Employer Contributions and Proportionate Share of Contributions	
2600	Winston-Dillard Water District	737,617	24,404	157,316	145,722	8,423	0	0	28,832	10,023	132,171	10,023	(4,227)	(3,022)	124,922		
2601	Baker Valley Irrigation District	0	0	0	0	1,996	1,867	0	10,438	1,153	0	0	(1,841)	77	(1,764)		
2602	Aumsville Rural Fire Protection District	363,794	12,036	77,588	71,870	10,512	4,770	0	23,004	4,299	65,187	0	(2,258)	386	63,315		
2603	Corbett Water District	377,995	12,506	80,617	74,676	2,934	0	0	20,152	7,979	67,732	0	(3,824)	(2,464)	61,444		
2604	Netarts-Oceanside Sanitary District	454,282	15,030	96,887	89,747	23,520	0	0	0	20,544	81,401	0	5,928	(5,686)	81,643		
2605	Scio Fire District	121,032	4,004	25,813	23,911	43,402	0	0	0	3,124	21,687	0	10,094	(727)	31,054		
2606	West Valley Housing Authority	1,136,027	37,585	242,287	224,431	4,861	0	0	265,938	47,890	203,562	0	(60,416)	(9,485)	133,661		
2607	Hoodland Fire District 74	1,659,738	54,911	353,962	327,695	7,545	0	0	184,042	10,209	297,404	0	(40,582)	8,669	265,491		
2608	Gaston Rural Fire Protection District	194,341	6,430	41,448	38,394	2,036	0	0	6,719	7,424	34,823	0	(953)	(1,556)	32,304		
2610	Turner Fire District	559,838	18,522	119,400	110,601	75,751	0	0	0	786	100,316	0	17,970	30,318	148,604		
2612	Community Services Consortium	6,838,375	226,243	1,458,461	1,350,976	0	0	0	365,387	174,677	1,225,349	0	(87,808)	(54,366)	1,083,175		
2613	Polk Soil & Water Conservation District	197,820	6,545	42,190	39,081	0	1,769	0	27,157	7,206	35,447	0	(6,859)	(2,099)	26,489		
2614	Mountain Valley Mental Health Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2615	Humanities Council	154,097	5,098	32,865	30,443	0	0	0	8,931	27,612	0	0	(2,102)	(6,361)	19,149		
2616	Alcohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2617	Clean Water Services	38,730,244	1,281,366	8,260,230	7,651,471	62,914	0	0	179,397	1,104,059	6,939,963	0	(23,216)	(346,991)	6,569,756		
2618	Estacada Cemetery District	0	0	0	0	0	1,099	0	0	0	0	0	0	367	367		
2619	Comprehensive Options For Drug Abusers	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2620	Jackson County Fire District 4	679,013	22,465	144,817	134,145	0	14,803	0	54,121	6,016	121,670	0	(13,287)	1,429	109,812		
2623	Evans Valley Fire District 6	0	0	0	0	0	3,262	0	0	0	0	0	0	970	970		
2624	Klamath Vector Control	96,451	3,191	20,571	19,055	236	1,547	0	81,887	7,749	17,283	0	(18,973)	(2,004)	(3,694)		
2625	Port of Newport	680,933	22,628	145,227	134,524	90,883	0	0	62,080	55,816	122,015	0	2,876	(16,519)	108,373		
2626	Tillamook Peoples Utility District	13,615,194	450,450	2,903,794	2,689,791	0	71,392	0	621,163	305,905	2,439,668	0	(146,032)	(81,321)	2,212,315		
2628	McKenzie Fire And Rescue	549,250	18,172	117,142	108,509	8,250	0	0	30,469	21,559	98,419	0	(4,659)	(6,468)	87,292		
2629	Metropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2630	Sheridan Fire District	520,576	17,223	111,026	102,844	2,875	10,369	0	59,039	19,131	93,281	0	(12,884)	(3,674)	76,723		
2631	Arch Cape Water-Sanitary District	160,783	5,319	34,291	31,764	1,281	793	0	26,204	7,049	28,810	0	(5,717)	(2,035)	21,058		
2632	Umpqua Regional Council of Governments	71,295	2,359	15,206	14,085	6,657	0	0	0	7,061	12,775	0	1,929	(1,846)	12,858		
2633	Port of Cascade Locks	523,867	17,332	111,728	103,494	48,541	0	0	416	25,342	93,870	0	(6,583)	98,453	98,453		
2637	Northeast Oregon Housing Authority	1,228,173	40,633	261,940	242,635	15,764	0	0	67,204	87,256	220,073	0	(10,992)	(25,076)	184,005		
2638	North Douglas County Fire and EMS	451,415	14,935	96,276	89,181	3,148	1,049	0	10,901	7,517	80,888	0	(1,609)	(1,650)	77,629		
2641	Suburban East Salem Water District	608,901	20,145	129,864	120,293	0	4,988	0	43,418	20,322	109,107	0	(11,255)	(5,724)	92,128		
2642	Dexter Rural Fire Protection District	0	0	0	0	0	4,967	0	50,892	946	0	0	(11,855)	1,001	(10,854)		
2643	Sweet Home Cemetery	124,680	4,125	26,591	24,632	474	15,446	0	24,964	0	22,341	0	(6,687)	4,585	21,259		
2644	Lakeside Water District	207,604	6,868	44,277	41,014	0	6,941	0	10,127	0	37,200	0	(2,441)	1,954	36,713		
2645	Chiloquin Agency Lake Rural Fire Protection District	118,932	3,935	25,365	23,496	0	4,943	0	25,466	6,764	21,311	0	(5,997)	(913)	14,401		
2646	Keno Rural Fire Protection District	169,948	5,623	36,246	33,575	720	16,811	0	1,004	0	30,453	0	(22)	4,750	35,181		
2647	Crooked River Ranch Rural Fire Protection District	618,751	20,471	131,965	122,239	0	0	0	57,908	27,680	110,872	0	(13,637)	(8,410)	88,825		
2648	Black Butte Ranch Rural Fire Protection District	1,397,913	46,249	298,141	276,169	43,417	0	0	86,597	250,488	11,351	0	(26,015)	235,824	235,824		
2649	Colton Fire Department	167,676	5,547	35,761	33,126	704	3,906	0	4,486	932	30,045	0	(836)	708	29,917		
2650	Pleasant Hill Fire Department	121,603	4,023	25,935	24,024	5,992	0	0	2,990	21,790	1,487	0	(844)	22,433	22,433		
2651	Imbler Rural Fire Protection District	54,469	1,802	11,617	10,761	224	702	0	3,514	426	9,760	0	(751)	88	9,097		
2652	The Oregon Consortium	578,838	19,150	123,452	114,354	14,526	56,199	0	20,216	0	103,720	0	(430)	16,640	119,930		
2653	Umatilla Fire Department	281,738	9,321	60,088	55,660	0	218	0	12,823	7,961	50,484	0	(3,242)	(2,610)	44,632		
2654	Spring Valley Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2655	North Bay Rural Fire Protection District	102,007	3,375	21,756	20,152	189	0	0	11,311	15,432	18,278	0	(2,578)	(4,547)	11,155		
2657	Mid-Willamette Valley Senior Service Agency	15,811,234	523,105	3,372,156	3,123,636	970,007	0	0	221,629	2,833,170	228,368	0	(65,168)	(6,585)	2,964,400		
2658	Salem Metropolitan Communication Agency	302,255	10,000	64,464	59,713	15,318	0	0	0	35,149	54,160	0	3,583	(10,019)	47,724		
2659	Silverton Fire District	737,203	24,390	157,228	145,640	5,015	21,130	0	80,964	6,263	132,097	0	(17,354)	3,717	118,460		
2660	Tualatin Valley Fire & Rescue	91,699,210	3,033,811	19,557,238	18,115,917	855,893	486,972	0	0	0	272,053	16,431,322	203,564	32,530	16,667,416		
2661	Lincoln County 911	0	0	0	0	0	547	0	0	0	0	0	0	161	161		
2662	East Central Oregon Association of Counties	39,966	1,322	8,524	7,896	1,666	0	0	236	4,862	7,161	0	317	(1,397)	6,081		
2663	Metropolitan Area Communications Commission	1,829,867	60,540	390,267	361,505	7,607	0	0	48,300	76,210	327,889	0	(8,994)	(23,671)	295,224		
2664	Applegate Valley Rural Fire Protection District 9	684,041	22,631	145,889	135,138	7,461	15,619	0	19,120	0	122,571	0	(2,253)	4,618	124,936		
2665	N NE Community Mental Health Center	195,495	6,468	41,694	38,622	0	9,396	0	9,396	27,162	35,030	0	(2,218)	(7,936)	24,876		
2666	Central City Concern	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2667	Mental Health Services West Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2668	Southeast Mental Health Network Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2669	Roseburg Urban Sanitary Authority	1,682,405	55,661	358,817	332,373	12,218	2,795	0	33,542	45,966	301,465	0	(4,209)	(13,990)	283,267		
2670	Mt Hood Community Mental Health Ctr	386,740	12,795	82,482	76,404	26	0	0	32,716	0	69,299	0	(7,601)	(16,620)	45,078		
2671	Columbia 911 Communications District	2,241,173	74,148	477,988	442,762	21,155	16,582	0	123,453	26,963	401,589	0	(22,488)	(3,989)	375,112		
2672	Rockwood Water PUD	2,319,842	76,751	494,767	458,303	0	7,325	0	260,979	104,275	415,686	0	(62,626)	(32,570)	320,490		
2673	Port Orford Library	0	0	0	0	0	10	0	1,309	422	0	0	(385)	(160)	(545)		
2674	Nestucca Rural Fire District	415,154	13,735	88,542	82,017	13,920	0	0	0	16,271	74,390	0	(4,357)	(4,357)	74,050		
2675	Salmon Harbor-Douglas County	388,225	12,844	82,799	76,697	29,700	3,497	0	0	1,849	69,565	0	7,595	848	78,008		
2676	Woodburn Fire District	2,901,265	95,987	618,770	573,168	30,000	170,595	0	146,272	1,251	519,869	0	(25,194)	45,687	540,362		
2677	Portland Private Industry Council Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2678	Central Oregon Regional Housing Authority	620,632	20,533	132,366	122,611	51,363	30,160	0	0	0	111,209	0	13,771	8,608	133,588		
2679	Columbia River Public Utility District	6,035,704	199,687	1,287,271	1,192,402	0	115,401	0	118,275	80,440	1,081,521	0	(29,415)	1,731	1,053,837		
2681	Cloverdale Rural Fire Protection District	282,494	60,249	302,494	55,809	10,922	9,243	0	14,751	0	50,619	0	(218)	5,473	55,874		
2684	Parkdale Fire District	258,766	8,561	55,189	51,121	403	4,125	0	6,853	46,368	0	0	(1,476)	556	45,448		
2685	Oregon Community College Association	263,791	8,727	56,260	52,114	80,726	20,387	0	0	0	18,768	0	1,241	6,298	72,355		
2686	Weston Cemetery	47,999	1,588	10,237	9,483	0	0	0	1,565	2,538	8,601	0	(384)	(817)	7,400		
2687	Columbia Drainage Vector Control District	115,224	3,812	24,575	22,763	6,883	25,381	0	94,167	674	20,647	0	(19,874)	7,313	8,086		

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452		
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense				
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Projected and Actual Contributions		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Expected and Actual Investment Earnings	Changes in Employer Proportion		Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Expected and Actual Investment Earnings	Changes in Employer Proportion							
2688	Polk County Fire District 1	1,956,775	64,739	417,333	386,577	0	44,228	0	0	0	65,925	38,162	350,629	(15,804)	(2,396)	332,429		
2689	Redmond Area Park & Recreation District	479,036	15,849	102,167	94,637	0	15,962	0	0	0	9,750	4,055	85,837	(2,850)	2,205	85,192		
2692	Siuslaw Public Library	667,750	22,092	131,919	131,919	33,906	0	0	0	0	119,652	5,460	119,652	4,251	(1,924)	121,979		
2694	Philomath Fire Department	830,444	27,475	177,114	164,061	0	0	0	0	0	29,776	17,325	148,805	(7,274)	(4,322)	137,209		
2695	Washington County Consolidated Communications Agency	12,785,026	422,985	2,726,739	2,525,785	0	85,089	0	0	0	336,877	169,264	2,290,913	(80,387)	(33,839)	2,176,687		
2696	Stayton Fire District	1,076,514	35,616	229,595	212,674	4,143	15,565	0	0	0	43,785	5,823	192,898	(8,963)	2,686	186,621		
2697	Oregon Museum Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2698	Halsey Shedd Rural Fire Protection District	102,464	3,390	21,853	20,243	11,059	3,351	0	0	0	0	0	18,360	2,581	872	21,813		
2699	Cnetco Library Board	388,977	12,869	82,959	76,845	0	5,224	0	0	0	34,307	13,898	69,700	(8,355)	(3,345)	58,000		
2700	Lowell Rural Fire Protection District	0	0	0	0	0	2,220	0	0	0	0	0	0	0	0	613		
2701	Sisters-Camp Sherman Rural Fire Protection District	2,158,518	71,413	460,360	426,433	0	35,977	0	0	0	143,134	45,525	386,779	(35,225)	(5,883)	345,671		
2702	Banks Fire District 13	443,943	14,688	94,682	87,704	48,425	6,054	0	0	0	135	570	79,549	11,222	1,382	92,153		
2703	Westport Sewer District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2704	Clatsop County 4-H District	0	0	0	0	0	142	0	0	0	33,960	10,529	0	(9,988)	(4,009)	(13,997)		
2705	Lebanon Fire District	6,166,076	204,001	1,315,076	1,218,158	34,324	107,663	0	0	0	273,765	46,482	1,104,882	(53,571)	14,524	1,065,835		
2706	Stanfield Fire District	0	0	0	0	0	3,984	0	0	0	59,444	7,712	0	(13,860)	(931)	(14,791)		
2707	Clatskanie Library	143,814	4,758	30,672	28,412	997	2,996	0	0	0	12,017	3,121	25,770	(2,502)	(292)	22,976		
2708	Milton-Freewater Cemetery District 3	25,197	834	5,374	4,978	0	0	0	0	0	40,731	11,857	4,515	(9,486)	(3,768)	(8,739)		
2709	Scappoose Public Library	207,111	6,852	44,172	40,917	14,268	0	0	0	0	0	13,127	3,339	(3,872)	3,679	36,579		
2710	Klamath County Emergency Communications District	1,197,992	39,635	255,503	236,673	0	10,008	0	0	0	51,414	17,000	214,665	(12,574)	(3,001)	199,090		
2712	Jefferson County EMS	682,652	22,585	145,593	134,863	50,503	12,088	0	0	0	12,088	8,199	122,323	4,092	(3,455)	134,604		
2713	Port of Tillamook Bay	1,173,365	38,820	250,250	231,808	35,423	2,062	0	0	0	38,308	25,642	210,252	(3,029)	(8,344)	198,879		
2714	Winchester Bay Sanitary District	174,770	5,782	37,274	34,527	0	9,536	0	0	0	14,187	3,117	31,317	(3,456)	2,508	30,369		
2715	Jackson County Fire District 3	11,317,893	374,445	2,413,835	2,235,941	248,963	17,323	0	0	0	241,873	202,209	2,028,021	16,975	(51,017)	1,993,979		
2716	Neskowin Water District	396,507	13,118	84,565	78,333	0	0	0	0	0	3,340	10,166	71,049	(939)	(3,196)	66,914		
2717	Ice Fountain Water District	285,784	9,455	60,951	56,459	13,775	10,152	0	0	0	3,360	1,022	51,209	2,215	2,085	55,509		
2718	Curry Library	0	0	0	0	0	12,833	0	0	0	0	0	0	0	2,985	2,985		
2719	Human Solutions, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2720	Tri-Met	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2721	Klamath Housing Authority	680,696	22,520	145,176	134,477	116	9,031	0	0	0	115,496	35,091	121,972	(26,826)	(9,013)	86,133		
2722	Tillamook 9-1-1	245,638	8,127	52,389	48,528	88,086	27,397	0	0	0	2,239	19,827	44,015	8,994	72,836	72,836		
2723	Oregon Coastal Zone Management Association	0	0	0	0	0	2,404	0	0	0	0	0	0	0	822	822		
2724	Nehalem Bay Wastewater Agency	357,612	11,931	76,270	70,648	18,796	13,283	0	0	0	0	4,963	64,079	4,436	3,508	72,023		
2725	West Valley Fire District	960,709	31,784	204,896	169,796	66,407	8,599	0	0	0	0	19,385	172,147	16,188	(3,651)	184,684		
2726	Yamhill Communications Agency	1,697,542	56,162	362,045	335,363	0	4,458	0	0	0	202,355	58,591	304,178	(48,883)	(18,107)	237,188		
2728	Baker County Library District	767,274	25,385	163,641	151,581	3,596	15,821	0	0	0	46,352	15,025	137,486	(9,723)	(970)	126,793		
2729	Douglas County Fire District 2	18,458,042	610,673	3,936,657	3,646,535	0	0	0	0	0	704,719	729,695	3,307,444	(167,542)	(231,272)	2,908,630		
2731	Canby Utility Board	3,265,221	696,393	108,028	645,071	39,830	4,810	0	0	0	191,428	61,303	585,086	(32,803)	(17,543)	534,740		
2732	Umatilla County Special Library District	149,841	4,957	31,957	29,602	2,117	2,009	0	0	0	1,478	6,721	26,850	58	(1,741)	25,167		
2733	Ward Memorial Park District	277,072	9,167	59,093	54,738	1,740	0	0	0	0	26,638	37,792	49,648	(5,683)	(11,247)	32,718		
2734	Seal Rock Water District	698,307	23,103	148,932	137,956	13,960	0	0	0	0	28,532	125,128	3,745	(8,780)	120,093	120,093		
2736	Wasco 9-1-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2737	Portland Energy Conservation Inc	108,983	3,606	23,244	21,531	8,966	0	0	0	0	0	11,960	19,528	2,168	(3,351)	18,345		
2739	Scappoose Rural Fire Protection District	3,240,896	107,223	691,205	640,265	46,014	60,299	0	0	0	151,379	17,202	580,727	(21,670)	(2,709)	571,766		
2740	Neskowin Regional Sanitary Authority	82,608	2,733	17,618	16,320	0	5,503	0	0	0	7,850	1,464	14,802	(1,864)	807	13,745		
2741	Port of Garibaldi	302,348	10,003	64,484	59,731	8,454	10,361	0	0	0	73,214	13,904	54,177	(14,539)	(1,876)	37,762		
2742	Amity Fire District	186,612	6,159	39,704	36,778	832	2,643	0	0	0	4,427	906	33,358	(785)	539	33,112		
2743	Douglas Soil & Water Conservation District	0	0	0	0	0	15,199	0	0	0	93	0	0	(28)	4,763	4,735		
2745	Clackamas County Fire District	51,988,825	1,720,018	11,087,967	10,270,811	1,165,191	663,393	0	0	0	91,164	9,315,730	276,673	145,327	9,737,730	9,737,730		
2746	Marion-Salem Data Center	0	0	0	0	0	2,940	0	0	0	0	0	0	0	864	864		
2747	Salem Housing Authority	3,915,632	129,546	835,110	773,565	0	28,978	0	0	0	111,649	7,044	701,631	(28,734)	5,082	677,979		
2749	Black Butte Ranch Police	729,588	24,138	155,604	144,136	19,116	4,653	0	0	0	43,830	14,926	130,733	(4,571)	(2,418)	123,744		
2750	Eastern Oregon Human Services Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2752	Mist-Birkenfeld Rural Fire Protection District	116,764	3,863	24,903	23,068	41,872	7,104	0	0	0	30,060	11,740	20,923	897	(1,487)	20,333		
2753	Linn-Benton Housing Authority	1,561,628	51,665	333,058	308,512	79,853	0	0	0	0	21,177	279,824	51,525	(14,302)	286,699	286,699		
2754	Western Lane Ambulance District	1,969,815	65,170	420,114	389,153	0	0	0	0	0	123,853	44,927	352,966	(30,125)	(13,399)	309,442		
2756	Sandy Area Sch Trans Agency	0	0	0	0	0	531	0	0	0	0	0	0	0	123	123		
2757	City of Stayton	2,004,319	66,312	427,473	395,969	2,484	16,510	0	0	0	21,180	6,400	359,148	(4,194)	1,856	356,810		
2759	Mohawk Valley Rural Fire District	159,976	5,293	34,119	31,505	18,574	1,067	0	0	0	7,462	28,668	4,815	(1,472)	32,009	34,472		
2760	Knappa Svensen Burnside Rural Fire Protection District	163,432	5,407	34,856	32,287	9,623	3,202	0	0	0	0	988	29,285	2,323	2,323	32,044		
2761	Clackamas River Water	5,381,562	178,046	1,147,758	1,063,171	0	82,889	0	0	0	191,022	32,919	964,307	(45,036)	11,444	930,715		
2763	Junction City Fire Department	423,396	14,008	90,300	83,645	18,327	19,807	0	0	0	61,429	2,165	75,867	(8,895)	5,063	72,035		
2765	Green Sanitary	505,857	16,736	107,887	99,936	2,425	7,230	0	0	0	15,927	9,212	90,643	(2,991)	(1,198)	86,454		
2766	Southwest Lincoln County Water District	446,621	14,776	95,254	88,234	0	9,795	0	0	0	8,881	3,993	80,029	(2,583)	1,180	78,626		
2767	Springfield Utility Board	88,290	2,921	18,830	17,442	6,027	3,053	0	0	0	321	15,821	1,518	704	18,043	18,043		
2768	Lake County Library District	205,164	6,788	43,757	40,532	4,329	6,995	0	0	0	25,970	2,942	36,763	(4,765)	1,117	33,115		
2771	Harbor Water PUD	195,605	6,471	41,718	38,643	15,273	13,456	0	0	0	4,002	35,050	2,375	3,326	40,751	40,751		
2772	Umatilla County Soil & Water District	175,401	5,803	37,409	34,652	10,380	0	0	0	0	6,659	12,069	31,430	456	(3,503)	28,383		
2773	Housing Authority of Jackson County	4,852,694	160,548	1,034,963	958,689	37,290	72,971	0	0	0	162,849	32,744	869,540	(26,904)	11,844	854,480		
2774	Oregon Trail Library District	211,022	6,982	45,006	41,689	617	0	0	0	0	5,523	6,053	37,812	(1,103)	(1,713)	34,996		
2776	Rainier Cemetery District	14,127	467	9,013	8,546	2,791	885	0	0	0	14,127	2,752	16,966	(3,136)	(763)	(1,369)		
2777	City of Newberg	12,499,882	413,551	2,666,925	2,469,452													

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452					
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense							
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Contributions and Proportionate Share of Contributions			Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Projected and Actual Contributions and Proportionate Share of Contributions	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Contributions and Proportionate Share of Contributions	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion						
2780	Nehalem Bay Health District	72,034	2,383	15,363	14,231	5,276	545	0	0	0	1,585	1,323	12,908	761	(238)	13,431					
2781	North Bend Coos-Curry Housing Authority	982,085	32,492	209,455	194,019	3,901	65,767	0	0	0	24,819	0	175,977	(6,393)	19,387	188,971					
2782	Millington Rural Fire Protection District	4,525	150	894	1,623	894	5,902	0	0	0	0	0	811	377	1,699	2,887					
2783	Tillamook Fire District	340,352	11,260	72,589	67,239	0	9,889	0	0	0	6,715	2,534	60,987	(1,684)	1,567	60,870					
2784	Eisenschmidt Pool	298,535	9,877	63,670	58,978	7,660	1,676	0	0	0	30,501	6,560	53,494	(4,840)	(1,400)	47,254					
2785	Fern Ridge Community Library	55,034	1,821	11,737	10,872	10,107	7,328	0	0	0	17,991	2,880	9,861	(2,941)	794	7,714					
2786	Seal Rock Rural Fire Protection District	91,682	3,033	19,554	18,112	2,269	0	0	0	0	0	6,660	16,428	622	(1,741)	15,309					
2788	Port of Hood River	1,189,375	39,350	253,665	234,971	0	41,840	0	0	0	26,675	5,869	213,121	(6,729)	8,065	214,457					
2789	Farmers Irrigation District	745,507	24,665	158,999	147,281	0	147,281	0	0	0	12,951	0	46,372	133,585	(3,730)	115,546					
2790	Silver Falls Library District	550,051	18,198	117,313	108,667	3,128	14,365	0	0	0	95,021	13,226	98,562	(21,178)	(670)	76,714					
2792	North Wasco County Parks And Recreation District	622,417	20,592	132,747	122,963	2,718	6,007	0	0	0	55,547	22,574	111,529	(12,119)	(5,702)	93,708					
2793	North Lincoln Fire & Rescue District 1	1,198,672	39,657	255,648	236,807	34,076	20,975	0	0	0	214,787	7,566	214,787	9,923	4,692	229,402					
2794	Siuslaw Rural Fire Protection District 1	1,318,917	43,636	281,293	260,563	86,310	5,895	0	0	0	12,309	10,838	236,333	16,451	(2,531)	250,253					
2796	West Side Rural Fire Protection District	138,628	4,586	29,566	27,387	17,737	12,933	0	0	0	1,079	0	24,840	3,807	3,687	32,334					
2797	Vernonia Fire	78,376	2,593	16,716	15,484	971	1,358	0	0	0	0	0	14,044	244	411	14,699					
2798	Fairview Water District	158,850	5,255	33,879	31,382	9,693	0	0	0	0	51,051	14,403	28,464	(9,021)	(4,217)	15,226					
2799	Sublimity Fire District	158,039	5,229	33,706	31,222	4,330	1,849	0	0	0	79,349	12,062	28,319	(17,180)	(3,184)	7,955					
2801	Coburg Rural Fire Protection District	230,721	7,633	49,207	45,581	988	2,101	0	0	0	590	2,620	41,342	153	(255)	41,240					
2802	Rural Road Assessment District 3	389,199	12,876	83,007	76,889	7,948	962	0	0	0	40,807	9,296	69,739	(7,152)	(2,243)	60,344					
2803	Southwestern Polk County Rural Fire Protection District	18,016	596	3,842	3,559	787	0	0	0	0	134	525	3,228	143	(66)	3,305					
2804	Aurora Rural Fire Protection District	529,010	17,502	112,825	104,510	8,544	0	0	0	0	93	26,876	94,792	2,491	(7,689)	89,594					
2806	Multnomah County Rural Fire Protection District 14	80,571	2,666	17,184	15,917	273	1,528	0	0	0	5,931	182	14,437	14,437	325	13,464					
2808	Lifeways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2809	Juntura Road District 4	28,610	947	6,102	5,652	0	0	0	0	0	2,224	4,146	5,127	(517)	(1,217)	3,393					
2810	Sutherlin Water Control District	93,666	3,099	19,977	18,505	570	0	0	0	0	1,094	2,546	16,784	(88)	(743)	15,953					
2811	Mid-Columbia Center For Living	8,995,115	297,598	1,918,442	1,777,057	366,889	74,928	0	0	0	9,963	59,281	1,611,809	82,393	(2,087)	1,692,115					
2812	Workforce Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2814	The Job Council	3,764,292	124,539	802,833	743,666	25,919	288,795	0	0	0	137,423	146,107	674,513	(24,335)	67,431	717,609					
2815	Hermiston Rural Fire Protection District	4,117,182	136,214	878,096	813,382	152,177	107,820	0	0	0	28,483	27,013	737,746	13,413	27,013	785,501					
2816	Odell Sanitary District	315,236	10,429	67,232	62,277	7,514	4,829	0	0	0	68,747	11,113	56,486	(13,778)	(2,173)	40,535					
2817	Wickup Water District	183,442	6,069	39,124	36,240	1,563	0	0	0	0	1,789	5,312	32,870	44	(1,558)	31,356					
2818	Netarts Water District	182,389	6,034	38,899	36,032	4,318	3,404	0	0	0	28,946	4,309	32,682	(5,462)	(419)	26,801					
2819	Harrisburg Fire and Rescue	186,283	6,163	39,730	36,802	593	5,390	0	0	0	68,657	9,208	33,380	(15,733)	(1,667)	15,920					
2820	Central Oregon Coast Fire & Rescue District	521,722	17,261	111,271	103,070	7,608	0	0	0	0	36,919	31,362	93,486	(6,349)	(8,993)	78,144					
2821	Tillamook County Soil And Water Conservation District	212,746	7,039	45,374	42,030	39,101	22,162	0	0	0	0	0	38,121	9,224	6,456	53,801					
2822	Deschutes County Rural Fire Protection District 2	205,202	6,789	43,765	40,539	578	3,978	0	0	0	6,727	496	36,770	(1,395)	922	36,297					
2823	Lyons Fire District	80,283	2,656	17,122	15,861	0	0	0	0	0	3,507	3,763	14,386	(818)	(963)	12,605					
2824	Glide Fire Department	110,614	3,660	23,591	21,853	7,647	0	0	0	0	0	1,585	19,821	1,796	(499)	21,118					
2825	Northern Oregon Corrections	5,348,544	176,953	1,140,716	1,056,648	204,192	0	0	0	0	0	218,862	958,390	55,817	(62,180)	952,027					
2826	Wasco County Soil-Water Conservation District	491,745	16,269	104,877	97,148	0	0	0	0	0	47,248	8,914	88,114	(11,075)	(2,622)	74,417					
2828	Deschutes Public Library District	4,257,811	140,867	908,089	841,165	0	139,371	0	0	0	336,173	59,975	762,945	(81,074)	13,179	695,050					
2829	Hubbard Rural Fire Protection District	0	0	0	0	0	1,804	0	0	0	32,772	6,108	0	(7,673)	(1,589)	(9,262)					
2830	Netarts-Oceanside Rural Fire Protection District	248,532	8,223	53,006	49,099	354	2,871	0	0	0	8,007	0	44,534	(1,758)	768	43,544					
2831	Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2832	CareOregon	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2833	Boardman Rural Fire Protection District	519,985	17,203	110,900	102,727	2,379	18,437	0	0	0	30,064	8,161	93,175	(6,292)	1,756	88,639					
2834	Crescent Rural Fire Protection District	158,092	5,230	33,717	31,232	3,816	7,927	0	0	0	173,309	24,487	28,328	(39,182)	(5,442)	(16,296)					
2835	North Clackamas County Water Commission	392,862	12,998	83,788	77,613	0	0	0	0	0	32,132	24,780	70,396	(7,565)	(7,672)	55,159					
2837	NORCOM	1,826,408	60,426	389,529	360,822	48,313	0	0	0	0	10,443	54,372	327,269	11,780	(16,320)	322,729					
2838	High Desert Parks & Recreation District	12,043	398	2,568	2,379	191	1,754	0	0	0	14,436	512	2,158	(3,301)	287	(856)					
2839	North Morrow Vector Control District	213,857	7,075	45,610	42,249	1,303	3,935	0	0	0	6,343	0	38,320	(1,091)	1,143	38,372					
2840	Cannon Beach Rural Fire Protection District	332,058	10,986	70,820	65,601	10,712	1,592	0	0	0	0	5,813	59,500	2,704	(791)	61,413					
2841	Jefferson County Soil & Water Conservation District	154,115	5,099	32,869	30,447	13,589	5,437	0	0	0	6,508	2,168	27,615	1,246	467	29,328					
2842	Tualatin Valley Water District	15,179,892	502,217	3,237,506	2,998,910	152,540	31,095	0	0	0	454,723	321,973	2,720,042	(60,886)	(93,093)	2,566,063					
2843	Yachats Rural Fire Protection District	400,614	13,254	85,441	79,145	10,488	14,510	0	0	0	8,223	5,086	71,785	1,173	1,933	74,891					
2844	Crook County Rural Fire Protection District 1	3,545,897	117,314	756,255	700,520	153,910	25,529	0	0	0	0	19,117	635,379	39,035	1,773	676,187					
2845	Sunrise Water Authority	1,839,622	60,863	392,347	363,432	0	34,753	0	0	0	125,666	26,110	329,637	(30,676)	18	298,979					
2846	Jefferson County Library District	316,871	10,483	67,581	62,600	858	4,084	0	0	0	36,298	4,268	56,779	(8,188)	(313)	48,278					
2847	Sweet Home Fire and Ambulance District	1,944,569	64,336	414,730	384,165	0	21,832	0	0	0	54,811	12,960	348,442	(14,713)	416	334,145					
2848	Lane Transit District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2849	Lebanon Aquatic District	317,925	10,518	67,806	62,809	0	0	0	0	0	23,965	19,030	56,968	(6,065)	(6,383)	44,520					
2850	Lake County 4-H & Extension Service	86,798	2,872	18,512	4,260	0	0	0	0	0	0	7,931	15,553	1,162	(2,197)	14,518					
2851	East Umatilla County Rural Fire Protection District	107,725	3,564	22,975	21,282	4,051	4,648	0	0	0	8,508	324	19,303	(787)	1,261	19,777					
2852	Ochoco Irrigation District	557,697	18,451	118,943	110,178	10,621	2,288	0	0	0	0	5,552	99,932	2,471	(518)	101,885					
2853	Mill City Rural Fire Protection District	80,323	2,657	17,131	15,869	1,646	734	0	0	0	0	39	14,393	464	264	15,121					
2854	Sunset Empire Transportation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2855	Harney Hospital	13,793,167	456,338	2,941,751	2,724,951	518,750	0	0	0	0	446,310	2,471,558	136,743	(134,200)	2,474,101						
2856	Mid-Columbia Council Of Governments	25,578	846	5,455	5,053	48	0	0	0	0	4,029	4,122	4,583	(923)	(1,222)	2,438					
2857	Sunriver Service District	3,356,982	111,064	715,964	663,199	0	8,476	0	0	0	115,005	27,462	601,528	(27,441)	(4,646)	569,441					
2858	Nesika Beach-Ophir Water District	169,494	5,575	35,996	33,287	6,402	0	0	0	0	3,086	3,460	30,192	581	(1,178)	29,595					
2859	South Lane County Fire and Rescue	4,454,073	147,380	949,947	879,338	0	47,692	0	0	0	181,942	148,010	798,113	(42,752)</							

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452				
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense						
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Projected and Actual Contributions and Proportionate Share of Contributions		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Projected and Actual Contributions and Proportionate Share of Contributions		Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions		Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions									
2865	Tri-County Cooperative Weed Management Area	54,062	1,789	11,530	10,680	0	425	0	0	0	0	10,330	9,687	0	3,911	9,687	(2,469)	(1,183)	6,035	
2866	Jefferson Behavioral Health	7,228	239	1,542	1,428	728	0	0	0	0	0	362	770	1,295	130	1,295	130	(203)	1,222	
2867	West Multnomah Soil And Water Conservation District	938,713	31,057	200,205	185,450	23,079	18,470	0	0	0	0	62,408	11,827	168,205	(7,726)	168,205	(7,726)	1,227	161,706	
2869	Nehalem Bay Fire & Rescue	346,238	11,455	73,844	68,402	13,797	0	0	0	0	0	12,957	1,227	62,041	(602)	62,041	(602)	3,292	64,731	
2870	Clackamas River Water Providers	102,100	3,378	21,776	20,171	0	5,271	0	0	0	0	8,487	2,204	18,295	(1,996)	18,295	(1,996)	530	16,829	
2872	Emergency Communications of Southern Oregon	5,709	189	1,218	1,128	0	0	0	0	0	0	423	2,204	1,023	(99)	1,023	(99)	(241)	683	
2873	Mosier Fire District	53,045	1,755	11,313	10,479	0	509	0	0	0	0	4,748	827	9,505	(1,144)	8,204	(1,144)	(674)	7,887	
2874	Umatilla-Morrow Radio and Data District	123,744	4,094	26,392	24,447	13,943	0	0	0	0	0	879	22,173	2,983	2,983	2,983	2,983	2,972	28,128	
2876	Oregon Municipal Electric Utilities Association	63,379	2,097	13,517	12,521	0	0	0	0	0	0	8,289	11,357	0	(1,947)	11,357	(1,947)	4,480	13,890	
2877	Mid-Columbia Fire And Rescue V1-801	2,487,467	82,296	530,517	491,419	246,897	144,698	0	0	0	0	187,564	33,076	445,722	28,996	34,438	28,996	34,438	509,156	
2878	Yamhill Fire Protection District	152,755	5,054	32,579	30,178	16,368	1,973	0	0	0	0	0	834	27,372	4,157	4,157	4,157	549	32,078	
2879	LaGrande Rural Fire Protection District	101,546	3,360	21,657	20,061	36,415	8,501	0	0	0	0	0	18,196	8,468	2,433	2,433	2,433	29,097	29,097	
2880	Oregon Health & Science University	526,199,522	17,408,980	112,225,713	103,954,948	0	0	0	0	0	0	29,210,549	6,880,997	94,288,202	(7,027,553)	(1,984,022)	(1,984,022)	85,276,627	85,276,627	
2881	Lake Chinook Fire and Rescue District	47,996	1,588	10,236	9,482	17,211	3,455	0	0	0	0	0	8,600	4,003	963	963	963	963	13,566	
2883	Lane Fire Authority	5,314,161	175,816	1,133,383	1,049,855	65,819	74,394	0	0	0	0	69,033	38,735	952,229	3,305	8,190	3,305	693,724	693,724	
2884	North Central Public Health District	2,262,250	74,845	446,926	446,926	811,244	120,280	0	0	0	0	0	5,069	188,662	36,865	188,662	36,865	36,865	630,893	
2885	Siletz Rural Fire Protection District	182,293	6,031	38,879	36,013	65,370	6,657	0	0	0	0	0	334	32,665	15,202	15,202	15,202	1,955	49,822	
2886	Idanha-Detroit Rural Fire Protection District	0	0	0	0	0	463	0	0	0	0	0	0	0	0	0	0	0	108	108
2900	Clatsop Community College	5,738,026	189,839	1,223,783	1,133,593	56,953	10,715	0	0	0	0	42,634	111,092	1,028,181	6,836	(25,227)	(25,227)	1,009,790	1,009,790	
2901	Blue Mountain Community College	11,953,830	395,485	2,549,465	2,361,575	0	0	0	0	0	0	190,066	46,512	2,141,973	(50,520)	(50,520)	(50,520)	2,044,941	2,044,941	
2902	Treasure Valley Community College	10,526,017	348,247	2,244,947	2,079,499	568,857	0	0	0	0	0	455,609	1,886,127	1,886,127	1,886,127	1,886,127	1,886,127	1,886,127	1,900,746	
2903	Umpqua Community College	16,513,216	546,929	3,521,872	3,262,319	182,240	0	0	0	0	0	0	355,569	42,946	(94,983)	42,946	(94,983)	2,906,919	2,906,919	
2904	Lane Community College	58,029,106	1,919,856	12,376,214	11,464,117	58,460	0	0	0	0	0	44,016	1,694,560	10,398,071	6,958	(457,293)	(457,293)	9,947,736	9,947,736	
2905	Mt Hood Community College	26,674,405	882,506	5,689,010	5,269,743	1,510,007	0	0	0	0	0	211,852	1,541,257	4,779,711	288,854	(397,230)	(397,230)	4,671,335	4,671,335	
2906	Klamath Community College	6,989,709	321,250	1,490,737	1,380,873	42,199	441,826	0	0	0	0	1,110,499	252,400	(245,843)	30,641	1,037,264	(245,843)	30,641	1,037,264	
2908	Clackamas Community College	32,492,090	1,074,980	6,929,782	6,419,074	1,362,517	0	0	0	0	0	321,390	734,364	5,822,166	222,337	(206,954)	(206,954)	5,837,549	5,837,549	
2910	Linn-Benton Community College	30,576,620	1,011,608	6,521,258	6,040,657	142,245	0	0	0	0	0	197,858	933,231	5,478,938	(25,114)	(274,189)	(274,189)	5,179,635	5,179,635	
2918	Portland Community College	166,854,312	5,520,270	35,586,015	32,963,411	2,680,977	0	0	0	0	0	0	4,477,590	29,898,152	653,401	(1,264,930)	(1,264,930)	29,286,623	29,286,623	
2919	Chemeketa Community College	49,919,857	1,651,567	10,646,706	9,862,069	1,770,168	0	0	0	0	0	0	1,694,671	8,944,998	413,338	(470,856)	(470,856)	8,887,480	8,887,480	
2922	Rogue Community College	25,241,640	835,104	5,383,435	4,986,689	158,026	0	0	0	0	0	31,458	423,777	4,522,978	27,498	(117,588)	(117,588)	4,432,888	4,432,888	
2995	Oregon Coast Community College	2,709,625	89,646	577,898	535,308	66,148	21,730	0	0	0	0	102,824	76,736	485,530	(4,456)	(12,055)	(12,055)	469,019	469,019	
2996	Columbia Gorge Community College	8,045,162	266,169	1,715,840	1,589,386	82,401	25,689	0	0	0	0	68,952	188,193	1,441,590	8,200	(39,663)	(39,663)	1,410,127	1,410,127	
2997	Tillamook Bay Community College	2,053,968	67,954	438,062	405,778	182,676	3,707	0	0	0	0	48,621	40,796	368,045	(8,793)	(8,793)	(8,793)	387,434	387,434	
2998	Southwestern Community College	0	0	2,458,689	2,277,489	248,263	0	0	0	0	0	0	409,319	2,065,706	59,641	(110,802)	(110,802)	2,014,545	2,014,545	
2999	Central Oregon Community College	36,737,387	1,215,433	7,835,202	7,257,766	199,244	4,052	0	0	0	0	110,207	495,038	6,582,868	32,972	(151,582)	(151,582)	6,464,258	6,464,258	
3003	Baker School District 5J	13,981,777	462,578	2,981,977	2,762,213	320,676	0	0	0	0	0	0	164,264	2,505,355	77,838	(43,440)	(43,440)	2,539,753	2,539,753	
3008	Huntington School District 16J	1,106,333	36,602	235,954	218,565	0	41,347	0	0	0	0	139,626	8,018	198,241	(32,738)	7,713	(32,738)	7,713	173,216	
3016	Burnt River High School	865,822	28,645	184,659	171,050	14,271	37,009	0	0	0	0	79,287	155,144	155,144	(14,242)	144	(14,242)	144	144	
3027	Pine-Eagle School District 61	2,796,003	92,504	596,320	552,373	0	82,181	0	0	0	0	26,368	501,008	(6,986)	20,791	(6,986)	20,791	514,813	514,813	
3037	Alsea School	2,294,970	75,828	489,462	453,390	0	45,644	0	0	0	0	180,538	411,229	18,564	(42,117)	4,228	(42,117)	4,228	373,340	373,340
3039	Corvallis School District 509J	46,665,408	1,543,896	9,952,610	9,219,127	1,009,064	83,847	0	0	0	0	374,573	753,531	8,361,842	124,498	(155,367)	(155,367)	8,330,973	8,330,973	
3043	Philomath School District 17J	9,826,257	325,096	2,095,704	1,941,256	0	0	0	0	0	0	222,199	53,408	1,760,739	(57,765)	(14,262)	(14,262)	1,688,712	1,688,712	
3049	Monroe Elementary School	0	0	0	0	364	0	0	0	0	0	0	0	0	0	0	0	0	107	107
3075	West Linn School District	78,384,174	2,593,291	16,717,461	15,485,424	1,726,202	73,993	0	0	0	0	232,551	647,648	14,045,438	333,045	(128,200)	(128,200)	14,250,283	14,250,283	
3083	Welches Elementary School	0	0	0	0	0	535	0	0	0	0	0	0	0	0	0	0	0	158	158
3094	Damascus-Union School District 26	0	0	0	0	492	0	0	0	0	0	0	0	0	0	0	0	0	144	144
3102	Molalla Elementary School 35	0	0	0	0	1,926	0	0	0	0	0	0	0	0	0	0	0	0	495	495
3109	Boring School District	0	0	0	0	2,320	0	0	0	0	0	0	0	0	0	0	0	0	587	587
3111	Sandy Elementary School District 46	0	0	0	0	5,242	0	0	0	0	0	0	0	0	0	0	0	0	1,425	1,425
3116	Colton School District 53	7,009,189	231,895	1,494,891	1,384,722	26,348	113,437	0	0	0	0	770,030	50,195	1,255,957	(171,327)	1,084,630	(171,327)	1,084,630	1,099,101	1,099,101
3122	Oregon City School District 62	67,183,006	2,222,707	14,328,521	13,272,543	1,295,751	32,487	0	0	0	0	0	771,862	12,038,333	333,864	(178,725)	(178,725)	12,193,472	12,193,472	
3138	Canby Elementary School District 86	0	0	0	0	5,799	0	0	0	0	0	0	0	0	0	0	0	0	1,469	1,469
3160	Gladstone School District 115	4,872,962	161,219	1,039,286	962,693	1,747,449	28,755	0	0	0	0	257,383	873,172	406,383	(50,149)	1,229,406	(50,149)	1,229,406	1,229,406	
3174	Canby Union High School	0	0	0	0	855	0	0	0	0	0	0	0	0	0	0	0	0	234	234
3175	Sandy Union High School	0	0	0	0	1,783	0	0	0	0	0	0	0	0	0	0	0	0	467	467
3176	Molalla Union High School	0	0	0	0	1,165	0	0	0	0	0	0	0	0	0	0	0	0	342	342
3179	Clatsop County School District 1C	6,820,203	225,642	1,454,585	1,347,386	2,251,209	23,041	0	0	0	0	0	351,314	1,222,093	527,126	(73,407)	(73,407)	1,675,812	1,675,812	
3186	Jewell School District 8	4,261,061	140,975	908,782	841,807	72,810	44,605	0	0	0	0	276,786	19,034	763,528	(42,954)	7,498	(42,954)	7,498	728,072	728,072
3187	Seaside Schools	14,446,035	477,938	3,																

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452					
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense							
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions			Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion							
3291	Bend-La Pine Public Schools	142,785,408	4,723,965	30,452,696	28,208,406	1,178,503	335,088	0	0	0	0	1,180,763	25,585,313	326,286	(179,573)	25,732,026					
3296	Sisters School District	5,834,221	193,022	1,244,299	1,152,597	266,404	48,124	0	0	0	10,922	259,246	1,045,417	58,741	(44,860)	1,059,298					
3307	Oakland School District	6,629,739	219,341	1,413,964	1,309,758	0	54,298	0	0	0	300,884	18,380	1,187,964	(70,218)	9,243	1,126,989					
3310	Roseburg Public Schools	34,168,364	1,130,439	7,287,291	6,750,235	213,324	124,130	0	0	0	0	658,383	6,122,532	49,960	(110,111)	6,062,381					
3316	Glide School District 12	5,296,422	175,229	1,129,600	1,046,351	0	34,190	0	0	0	59,447	32,518	949,051	(15,411)	4,877	938,517					
3318	Days Creek School District 15	2,535,224	83,876	540,702	500,854	0	31,397	0	0	0	359,586	454,280	949,051	(89,351)	(1,055)	363,874					
3319	South Umpqua School District	1,106,156	36,596	235,916	218,530	396,669	3,521	0	0	0	0	58,426	198,209	27,518	(12,551)	277,906					
3320	Camas Valley School District 21	2,445,294	80,901	521,522	483,088	0	84,465	0	0	0	48,184	0	438,165	(11,280)	23,463	450,348					
3321	North Douglas School District 22	4,217,742	139,541	899,543	833,249	0	47,949	0	0	0	289,964	45,183	755,765	(71,050)	(5,445)	679,270					
3324	Yoncalla School District 32	3,862,097	127,775	823,692	762,988	43,299	19,441	0	0	0	19,441	0	692,038	4,352	13,666	710,056					
3325	Elkton School District 34	2,822,488	93,380	601,969	557,605	0	34,836	0	0	0	75,453	0	505,754	(18,924)	8,372	495,202					
3331	Umpqua School District	0	0	0	0	0	586	0	0	0	0	0	0	0	173	0					
3335	Riddle School District	4,364,139	144,385	930,766	862,171	0	91,522	0	0	0	256,532	0	781,998	(60,947)	22,506	743,557					
3338	Glendale 77	3,648,466	120,707	778,130	720,784	0	47,732	0	0	0	479,706	45,481	653,758	(116,400)	(3,725)	533,633					
3349	Winston-Dillard Schools	162,552	5,378	34,668	32,113	58,292	0	0	0	0	0	8,585	29,127	13,556	(1,997)	40,686					
3353	Sutherlin School District 130	5,635,725	186,454	1,201,965	1,113,383	329,917	10,085	0	0	0	0	310,591	1,009,580	78,269	(72,750)	1,015,369					
3361	Arlington Public Schools	2,481,022	82,083	529,142	490,146	0	30,627	0	0	0	239,266	24,842	444,567	(55,794)	529	389,302					
3364	Condon Admin School District 25J	1,957,021	64,747	417,386	386,625	839	33,372	0	0	0	172,768	13,422	350,673	(39,932)	6,814	317,555					
3370	Prairie City School District 4	2,200,898	72,815	469,399	434,805	0	40,289	0	0	0	94,175	29,505	394,373	(22,553)	(575)	371,245					
3372	Monument School District 8	1,271,734	42,075	271,230	251,241	8,651	28,147	0	0	0	88,195	8,274	227,878	(17,966)	6,157	216,069					
3375	Dayville School District 16J	1,443,777	47,766	307,923	285,230	24,089	16,638	0	0	0	8,307	3,433	258,706	3,159	3,113	264,978					
3376	Long Creek Schools	808,352	26,744	172,402	159,696	24,021	22,681	0	0	0	42,143	5,610	144,846	(2,736)	4,684	146,794					
3392	Burns-Slater School District	0	0	0	0	0	611	0	0	0	0	0	0	0	185	0					
3394	Crane Elementary School	579,848	19,184	123,668	114,554	34,028	15,014	0	0	0	44,343	4,107	103,901	(5,129)	2,416	101,188					
3395	Pine Creek School	77,337	2,559	16,494	15,279	741	1,057	0	0	0	4,100	0	13,858	(736)	301	13,423					
3396	Diamond School District 7	279,094	9,234	59,524	55,137	7,800	5,889	0	0	0	60,686	7,745	50,010	(11,819)	(856)	37,335					
3397	Suntex School District	289,951	9,593	57,282	61,840	4,432	1,818	0	0	0	1,999	97	51,955	443	437	52,835					
3398	Drewsey School	0	0	0	0	0	3,938	0	0	0	36,751	11,873	0	(10,809)	(3,651)	(14,460)					
3399	Frenchglen School District	287,304	9,505	61,275	56,759	3,555	2,788	0	0	0	30,283	4,232	51,481	(5,996)	(359)	45,126					
3405	Fields-Trout Creek 33	237,175	7,847	50,584	46,856	2,991	4,296	0	0	0	51,381	4,902	42,499	(11,069)	(230)	31,200					
3407	Crane Union High School	1,782,167	58,962	380,093	352,081	0	13,515	0	0	0	145,033	33,664	319,341	(34,497)	(3,754)	281,090					
3408	Burns Union High School	0	0	0	0	0	1,839	0	0	0	0	0	0	0	499	0					
3409	Hood River County School District	36,608,838	1,211,180	7,807,785	7,232,370	0	21,728	0	0	0	1,174,289	546,170	6,559,834	(285,494)	(137,861)	6,136,479					
3414	City of Phoenix School District	15,813,144	523,168	3,372,564	3,124,014	0	49,990	0	0	0	764,569	328,238	2,833,512	(189,551)	(69,897)	2,575,074					
3415	Ashland Public Schools	34,567,392	1,143,640	7,372,394	6,829,066	0	1,023,165	0	0	0	1,913,036	89,906	6,194,033	(445,120)	237,525	5,986,438					
3416	Central Point School District 6	49,369,235	1,633,350	10,529,271	9,753,289	70,352	717,747	0	0	0	2,075,248	36,487	8,846,333	(461,925)	165,091	8,549,499					
3417	Eagle Point School District 9	42,429,378	1,403,749	9,049,167	8,382,265	0	821,595	0	0	0	1,959,979	0	7,602,800	(470,382)	212,480	7,344,898					
3424	Rogue River School District	8,350,472	1,780,955	1,649,703	0	98,718	0	0	0	0	702,676	59,647	1,496,297	(170,834)	1,274	1,326,737					
3432	Prospect School District	2,718,858	89,952	579,867	537,132	18,708	34,774	0	0	0	271,181	851	487,184	(57,563)	8,012	437,633					
3439	Butte Falls School District	2,825,714	93,487	602,657	558,242	10,480	13,031	0	0	0	74,180	5,020	506,332	(14,168)	3,712	495,876					
3440	Pinehurst School	460,116	15,223	98,132	90,900	9,902	5,411	0	0	0	20,183	6,743	82,447	(1,782)	466	81,131					
3445	Culver School District 4	8,279,537	273,923	1,765,826	1,635,689	45,595	128,270	0	0	0	126,738	0	1,483,587	(16,063)	39,378	1,506,902					
3446	Ashwood School	89,190	2,951	19,022	17,620	31,984	5,719	0	0	0	0	0	15,982	7,438	1,819	25,239					
3447	Madras School District	31,406,929	1,039,078	6,698,343	6,204,691	0	0	0	0	0	942,475	492,739	5,627,719	(233,681)	(158,606)	5,235,432					
3451	Black Butte School District	504,283	16,684	107,552	99,625	0	6,595	0	0	0	3,522	2,942	90,361	(909)	1,765	91,217					
3453	Josephine County School District Cu	15,813,144	523,168	3,372,564	3,124,014	0	49,990	0	0	0	764,569	328,238	2,833,512	(189,551)	(69,897)	2,575,074					
3454	Grants Pass School District	77,998,913	2,580,545	16,635,294	15,409,313	0	1,259,454	0	0	0	3,456,687	116,799	13,976,404	(806,956)	286,632	13,456,080					
3455	Klamath Falls School District 1	0	0	0	0	0	3,957	0	0	0	0	0	0	0	1,005	1,005					
3456	Klamath County School District	73,238,507	2,423,050	15,620,014	14,468,856	264,864	1,535,976	0	0	0	13,123,401	4,745,744	555,160	(1,025,761)	158,267	12,255,907					
3457	Klamath Falls City Schools	39,639,152	1,311,436	8,454,079	7,831,033	0	717,394	0	0	0	2,718,359	47,334	7,102,827	(643,037)	170,001	6,629,791					
3460	Union School District 5	0	0	0	0	0	317	0	0	0	0	0	0	0	93	93					
3461	Lake County School District 7	9,591,595	317,332	2,045,657	1,894,897	14,458	190,709	0	0	0	444,721	298	1,718,691	(99,172)	50,289	1,669,808					
3462	Paisley School District	1,837,963	60,808	391,993	363,104	722	20,215	0	0	0	41,328	0	329,339	(9,398)	5,347	325,288					
3463	North Lake School District 14	3,230,119	106,866	688,907	638,136	0	88,639	0	0	0	341,319	66,281	578,796	(80,867)	1,062	498,991					
3464	Plush School District	230,137	7,614	49,083	45,465	2,191	4,470	0	0	0	14,325	1,310	14,238	(2,688)	856	39,406					
3465	Adel School District 21	216,035	7,147	46,075	42,679	0	8,425	0	0	0	14,140	3,924	38,711	(3,371)	824	36,164					
3470	Pleasant Hill School District	9,536,285	315,502	2,033,860	1,883,970	35,835	158,704	0	0	0	666,405	44,661	1,708,780	(144,438)	21,353	1,585,695					
3473	Eugene School District 4J	171,972,020	5,689,586	36,677,489	33,974,456	0	1,344,869	0	0	0	6,050,990	77,456	30,815,179	(1,453,216)	350,700	29,712,663					
3487	Springfield School District 19	86,348,181	2,856,808	18,416,205	17,058,975	0	35,715	0	0	0	110,825	842,055	15,472,665	(28,923)	(214,564)	15,229,178					
3494	Fern Ridge School District	8,941,587	295,827	1,766,482	26,314	456,022	26,314	0	0	0	63,530	190,474	1,602,218	87,367	(39,694)	1,649,891					
3498	Mapleton School District	3,325,857	110,034	709,325	657,050	0	40,074	0	0	0	308,877	17,407	595,951	(73,950)	3,867	525,868					
3502	Creswell School District 40	12,903,169	426,893	2,751,936	2,549,125	0	135,722	0	0	0	398,326	11,847	2,312,082	(93,397)	33,448	2,252,133					
3506	South Lane School District	15,908,640	526,327	3,392,931	3,142,880	915,421	60,466	0	0	0	745,271	2,850,624	235,350	(161,934)	2,924,400						
3510	Bethel School District	64,047,150	2,118,960	13,659,718	12,653,030	0	1,381,775	0	0	0	1,025,598	254,573	11,476,427	(270,178)	241,945	11,448,194					
3517	Crow-Applegate-Lorane District 66	3,986,888	131,904	850,307	787,642	0	76,680	0	0	0	269,119	13,788	714,399	(63,732)	15,155	665,822					
3519	McKenzie School District	3,726,168	123,278	794,702	736,134	0	52,306	0	0	0	309,416	50,852	667								

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences			Differences			Differences			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
			Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion					Differences between Employer Contributions and Proportionate Share of Contributions	
3610	Harrisburg Elementary School District 42J	0	0	0	0	0	2,816	0	0	0	0	0	0	0	735	735	
3613	Harris School	0	0	0	0	0	481	0	0	0	0	0	0	0	141	141	
3615	Central Linn School District 552C	8,590,683	284,217	1,832,186	1,697,158	20,664	116,861	0	0	0	450,044	18,165	1,539,340	(98,584)	20,392	1,461,148	
3618	Sweet Home School District 55	7,463,185	246,915	1,591,718	1,474,412	1,048,699	178,293	0	0	0	0	341,813	1,337,307	246,694	(18,549)	1,565,452	
3626	Wyatt School District 63CJ	0	0	0	0	0	133	0	0	0	0	0	0	0	40	40	
3647	Scio School District 95C	8,956,485	296,320	1,910,203	1,769,426	0	149,770	0	0	0	302,435	60,843	1,604,887	(73,684)	32,838	1,564,041	
3665	Santiam Canyon School District	2,045,642	67,679	436,286	404,133	303,290	68,784	0	0	0	177,945	96,045	366,553	18,195	(5,367)	379,381	
3676	Harrisburg High School	0	0	0	0	0	954	0	0	0	0	0	0	0	276	276	
3684	Ontario School District 9C	21,659,605	713,286	4,598,146	4,259,273	15,933	127,339	0	0	0	651,392	16,909	3,863,205	(146,801)	41,156	3,757,560	
3687	Juntura Grade School	140,689	4,634	29,873	27,672	11,385	7,204	0	0	0	26,185	2,842	25,099	(2,741)	1,286	23,644	
3689	Vale School District 15	0	0	0	0	0	47	0	0	0	0	0	0	0	14	14	
3694	Nyssa School District 26	14,513,868	480,182	3,095,459	2,867,331	0	196,754	0	0	0	1,205,289	78,436	2,600,699	(284,067)	25,406	2,342,038	
3696	Annex Elementary School	581,300	19,232	123,977	114,840	0	21,265	0	0	0	101,149	6,132	104,161	(23,527)	3,909	84,543	
3707	Adrian School District 61	3,472,919	114,899	740,690	686,103	1,100	78,243	0	0	0	152,783	11,690	622,303	(35,209)	15,908	603,002	
3709	Harper School District 66	1,671,188	55,290	356,424	330,157	21,136	25,041	0	0	0	139,769	4,520	299,455	(26,287)	6,620	279,788	
3712	W W Jones School	252,329	8,348	53,816	49,850	154	806	0	0	0	13,742	1,642	45,214	(3,150)	(284)	41,780	
3715	Vale High School	0	0	0	0	0	1,237	0	0	0	0	0	0	0	364	364	
3720	Silverton RFD	0	0	0	0	0	1,144	0	0	0	0	0	0	0	306	306	
3727	Aumsville Elementary	0	0	0	0	0	681	0	0	0	0	0	0	0	201	201	
3729	Jefferson School District 14CJ	5,377,729	177,919	1,146,940	1,062,414	421,165	28,911	0	0	0	213,796	963,620	98,283	(39,897)	1,022,006	2,385,259	
3730	North Marion School District 15	13,271,705	439,086	2,830,536	2,621,932	672,325	0	0	0	0	31,738	529,671	2,378,119	147,021	(139,881)	77	
3732	Marion Elementary School	0	0	0	0	0	262	0	0	0	0	0	0	0	77	77	
3735	Salem-Keizer Public Schools	330,485,474	10,933,904	70,484,610	65,290,064	3,687,109	33,960,464	0	0	0	4,696,793	2,217,097	59,218,756	(523,943)	9,546,277	68,241,090	
3750	St Paul School District	4,049,789	133,985	863,723	800,068	0	29,689	0	0	0	358,582	24,734	725,670	(85,795)	4,400	644,275	
3759	Eldredge Elementary	0	0	0	0	0	471	0	0	0	0	0	0	0	139	139	
3760	West Stayton School District	0	0	0	0	0	494	0	0	0	0	0	0	0	146	146	
3761	Bethany Elementary	0	0	0	0	0	207	0	0	0	0	0	0	0	61	61	
3769	Scotts Mills School	0	0	0	0	0	1,206	0	0	0	0	0	0	0	320	320	
3771	Gervais Elementary School	0	0	0	0	0	349	0	0	0	0	0	0	0	102	102	
3772	Stayton School District 77J	0	0	0	0	0	2,999	0	0	0	0	0	0	0	800	800	
3780	Mt Angel School District 91	9,402,412	311,073	2,005,309	1,857,522	834	204,272	0	0	0	189,050	1,684,792	(43,719)	61,146	1,702,219	272	
3781	Silver Crest School District 93	0	0	0	0	0	924	0	0	0	0	0	0	0	272	272	
3786	Woodburn School District	74,095,772	2,451,412	15,802,848	14,638,216	0	986,245	0	0	0	2,850,531	233,614	13,277,012	(680,615)	142,198	12,738,595	
3794	Detroit School District 123J	0	0	0	0	0	1,443	0	0	0	0	0	0	0	371	371	
3804	Monitor School District 142J	0	0	0	0	0	1,069	0	0	0	0	0	0	0	256	256	
3806	Cloverdale School District 144	0	0	0	0	0	691	0	0	0	0	0	0	0	192	192	
3809	Morrow County Schools	17,982,291	594,933	3,835,190	3,552,546	0	30,241	0	0	0	439,431	99,290	3,222,196	(110,427)	(30,085)	3,081,684	
3818	Portland Public Schools	207,202,551	6,855,166	44,191,325	40,934,531	58,792,706	1,077,474	0	0	0	0	12,845,207	37,128,038	(2,689,874)	48,148,039	48,148,039	
3820	Parkrose School District	41,925,383	1,387,075	8,941,677	8,282,697	0	587,834	0	0	0	2,911,929	204,937	7,512,491	(706,807)	70,319	6,876,003	
3821	Gresham Grade School District 4	0	0	0	0	0	7,199	0	0	0	0	0	0	0	2,015	2,015	
3823	Orient School	0	0	0	0	0	2,401	0	0	0	0	0	0	0	666	666	
3824	Reynolds School District	82,744,959	2,737,565	17,647,511	16,346,932	4,495,080	27,990	0	0	0	132,824	2,077,895	14,826,835	1,006,301	(482,103)	15,351,033	
3842	Corbett School District 39	12,928,284	427,724	2,757,292	2,554,087	770,715	506,539	0	0	0	0	0	2,316,583	185,111	141,933	2,643,627	
3843	David Douglas School Dist	148,520,503	4,913,707	31,675,854	29,341,420	1,171,832	1,483,290	0	0	0	4,274,734	89,064	26,612,968	(649,467)	312,342	26,275,843	
3847	Riverdale School	6,095,584	201,669	1,300,042	1,204,232	333,665	34,592	0	0	0	91,480	1,092,250	78,146	(6,694)	1,161,702	970	
3848	Barlow-Gresham Uhs District U2-20Jt	0	0	0	0	0	3,895	0	0	0	0	0	0	0	970	970	
3850	Dallas School Dist	34,901,961	1,151,401	7,422,422	6,875,407	36,670	776,423	0	0	0	1,221,602	6,236,065	(273,309)	210,119	6,172,876	371	
3859	Central School District 13J	17,619,712	582,937	3,757,863	3,480,918	1,127,219	41,653	0	0	0	0	646,811	3,157,228	271,026	(140,513)	3,287,741	
3865	Perrydale School District 21	3,965,051	131,181	845,650	783,328	0	27,090	0	0	0	162,407	9,479	710,486	(42,515)	3,034	671,005	
3887	Falls City School District	360,700	11,934	76,929	71,259	56,859	0	0	0	0	0	23,695	64,633	13,576	(5,848)	72,361	
3894	Sherman County School District 9	0	0	0	0	0	212	0	0	0	0	0	0	0	62	62	
3902	Tillamook Public Schools	6,815,443	225,485	1,453,570	1,346,445	1,152,992	49,609	0	0	0	0	349,012	1,221,240	270,542	(64,224)	1,427,558	
3920	Neah-Kah-Nie School District	13,953,452	461,641	2,975,936	2,756,617	0	187,483	0	0	0	834,929	27,218	2,500,280	(197,390)	42,224	2,345,114	
3927	Echo School District	2,315,280	76,600	493,794	457,402	78,492	1,843	0	0	0	22,424	47,509	414,868	11,658	(10,507)	416,019	
3928	Umatilla School District 6R	13,135,426	434,577	2,801,471	2,595,009	21,294	66,293	0	0	0	384,581	82,357	2,353,700	(83,174)	3,770	2,274,296	
3929	Ferndale School District 10	0	0	0	0	0	1,230	0	0	0	0	0	0	0	305	305	
3931	Pendleton School District 16R	12,016,664	397,564	2,562,866	2,373,989	1,467,213	51,275	0	0	0	0	743,878	2,153,232	361,874	(162,258)	2,352,848	
3935	Athens-Weston School District 29Rj	7,787,848	257,656	1,660,961	1,538,552	24,716	124,388	0	0	0	214,220	1,646	1,395,482	(42,550)	32,292	1,385,224	
3936	Milton-Freewater Elementary School District 31	0	0	0	0	0	2,732	0	0	0	0	0	0	0	720	720	
3942	Stanfield School District	2,982,087	98,660	636,007	589,135	245,152	17,189	0	0	0	47,537	140,455	534,352	43,030	(29,932)	547,450	
3944	Ukiah School	953,712	31,553	203,404	188,413	0	0	0	0	0	75,014	5,943	170,893	(18,135)	(1,904)	149,854	
3957	Helix School District	2,220,758	73,472	473,634	438,729	0	32,567	0	0	0	38,637	397,931	(9,856)	8,597	396,672	396,672	
3958	Pilot Rock School District 2R	2,617,669	86,604	558,286	517,141	69,316	25,546	0	0	0	0	41,141	469,053	19,163	(133)	488,083	
3959	Mcloughlin Union High School District	0	0	0	0	0	1,684	0	0	0	0	0	0	0	495	495	
3965	La Grande Public Schools	14,014,689	463,667	2,988,996	2,768,714	133,634	18,181	0	0	0	89,033	230,080	2,511,252	4,892	(47,185)	2,468,959	
3966	Union County School District	2,230,010	475,608	440,556	99,285	0	42,280	0	0	0	95,409	48,323	399,589	(4,971)	(117)	394,501	
3967	North Powder School District	3,187,629	105,461	679,845	629,742	0	19,964	0	0	0	204,711	45,264	571,182	(50,925)	(12,031)	508,226	
3969	Imbler School District	3,887,309	829,070	829,070	767,969	0	150,900	0	0	0	208,509	696,556	(50,402)	37,419	683,573	683,573	
3970	Cove School District	3,058,720	101,196	652,351	604,275	0	87,404	0	0	0	381,539	20,076	548,083	(88,973)	16,102	475,212	
3973	Elgin School District 23	4,310,824	142,621	919,395	851,638	0	92,999	0	0	0	249,200	772,444	(64,866)	22,850	730,428	730,428	
3986	Joseph School District 6	3,775,590	124,847	804,814	745,501	0	51,799	0	0	0	153,840	22,773	676,177	(36,176)	3,486	643,487	
3989	Wallawa School	3,040,876	100,605	648,546	600,750	5,934	23,520	0	0	0</							

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452		
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense				
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions			Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions	Changes in Assumptions	Changes in Employer Proportion					
4008	Chenoweth School District	0	0	0	0	0	11,784	0	0	0	0	0	0	0	0	3,662	3,662	
4012	Dufur Schools	4,094,423	135,461	873,242	808,886	0	73,762	0	0	0	90,093	0	733,668	(21,517)	20,118	732,269	732,269	
4022	Maupin Grade School 84	0	0	0	0	0	165	0	0	0	0	0	0	0	49	49	49	
4025	West Union School District 1	0	0	0	0	0	32	0	0	0	0	0	0	0	9	9	9	
4030	Hillsboro Elementary School District 7	0	0	0	0	0	9,252	0	0	0	0	0	0	0	2,388	2,388	2,388	
4034	Gaston Public Schools	3,454,313	114,284	736,722	682,427	805,014	5,036	0	0	0	21,655	171,360	618,969	180,843	(39,471)	760,341	760,341	
4035	Banks School District	8,670,228	286,849	1,849,151	1,712,873	0	121,094	0	0	0	76,149	0	1,553,594	(17,849)	30,816	1,566,561	1,566,561	
4047	Reedville School District 29	0	0	0	0	0	7,005	0	0	0	0	0	0	0	1,833	1,833	1,833	
4055	Groner School	0	0	0	0	0	554	0	0	0	0	0	0	0	142	142	142	
4062	Beaverton School District	336,425,374	11,130,422	71,751,448	66,463,539	10,017,386	54,822,298	0	0	0	8,835,901	1,939,271	60,283,110	(269,169)	15,760,295	75,774,236	75,774,236	
4080	North Plains School District 70	0	0	0	0	0	861	0	0	0	0	0	0	0	254	254	254	
4105	Hillsboro Union High School	0	0	0	0	0	13,300	0	0	0	0	0	0	0	3,454	3,454	3,454	
4109	Spray School District 1	1,243,092	41,127	265,122	245,583	0	30,304	0	0	0	29,937	0	222,746	(8,544)	8,045	222,247	222,247	
4114	Fossil School District 21J	2,105,510	69,659	449,055	415,960	0	122,877	0	0	0	84,109	0	377,280	(19,844)	31,650	389,086	389,086	
4128	Yamhill Grade School	0	0	0	0	0	2,011	0	0	0	0	0	0	0	548	548	548	
4135	Newberg School District 29Jt	29,584,266	978,777	6,309,613	5,844,610	1,444,910	61,085	0	0	0	0	0	865,165	5,301,121	349,335	(185,701)	5,464,755	5,464,755
4142	McMinnville Schools	61,102,578	2,021,540	13,031,712	12,071,306	7,760	109,878	0	0	0	714,915	273,476	10,948,798	(163,977)	(32,973)	10,752,548	10,752,548	
4144	Sheridan School District 48J	11,150,657	368,912	2,378,167	2,202,902	0	14,033	0	0	0	803,059	67,352	1,998,055	(187,600)	(16,925)	1,793,530	1,793,530	
4166	Yamhill-Carlton School District 1	3,233,657	106,984	689,661	638,835	827,288	0	0	0	0	3,938	198,384	579,430	191,234	(48,495)	722,169	722,169	
4185	Lebanon School District Uh-1	0	0	0	0	0	1,379	0	0	0	0	0	0	0	384	384	384	
4189	Wasco County High School	0	0	0	0	0	358	0	0	0	0	0	0	0	105	105	105	
4203	Victor Point School	0	0	0	0	0	496	0	0	0	0	0	0	0	146	146	146	
4218	Curry County Education Service District	0	0	0	0	0	857	0	0	0	0	0	0	0	252	252	252	
4219	Grant County Education Service District	1,793,575	59,339	382,526	354,335	16,383	19,834	0	0	0	71,117	7,050	321,386	(11,720)	3,192	312,858	312,858	
4220	Jefferson County Education Service District	2,133,008	70,569	454,919	421,393	0	44,364	0	0	0	214,001	8,440	382,208	(51,454)	7,947	338,701	338,701	
4221	Marion Education Service District	0	0	0	0	0	7,814	0	0	0	0	0	0	0	2,098	2,098	2,098	
4223	Intermountain Education Service District	13,466,117	445,518	2,871,999	2,660,340	0	0	0	0	0	973,566	138,132	2,412,955	(238,838)	(34,667)	2,139,450	2,139,450	
4224	Wallowa County Region 18	2,535,503	83,886	540,762	500,909	9,140	20,851	0	0	0	147,892	14,006	454,330	(31,705)	2,425	425,050	425,050	
4225	Washington County Education Service District	0	0	0	0	0	2,915	0	0	0	0	0	0	0	771	771	771	
4226	North Central Education Service District	1,901,467	62,909	405,537	375,650	0	2,334	0	0	0	76,484	6,971	340,718	(17,797)	(1,498)	321,423	321,423	
4227	Cascade School District Uh5	0	0	0	0	0	3,400	0	0	0	0	0	0	0	938	938	938	
4230	Mari-Linn School District	0	0	0	0	0	1,334	0	0	0	0	0	0	0	340	340	340	
4232	South Coast Education Service District Region 7	10,892,869	360,384	2,323,187	2,151,974	0	164,489	0	0	0	892,598	58,689	1,951,862	(219,324)	17,736	1,750,274	1,750,274	
4237	Douglas Education Service District	18,625,043	616,198	3,372,274	3,679,527	0	2,142	0	0	0	414,000	124,814	3,337,369	(99,878)	(37,357)	3,200,034	3,200,034	
4238	Multnomah Education Service District	19,559,280	647,106	4,171,520	3,864,089	0	471,853	0	0	0	2,626,541	740,176	3,504,768	(772,029)	(89,068)	2,643,671	2,643,671	
4251	Clatsop County Education Service District	0	0	0	0	0	2,465	0	0	0	0	0	0	0	610	610	610	
4252	High Desert Education Service District	18,048,172	597,112	3,849,241	3,565,562	0	56,916	0	0	0	290,266	121,825	3,234,001	(77,790)	(9,466)	3,146,745	3,146,745	
4254	Willamette Education Service District	14,129,940	467,480	3,013,577	2,791,483	774,665	437,897	0	0	0	459,202	458,601	2,531,904	45,096	35,046	2,612,046	2,612,046	
4258	Hermiston School District 8R	35,017,593	1,158,535	7,468,411	6,918,007	188,820	50,688	0	0	0	1,330,945	340,514	6,274,703	(253,986)	(75,668)	5,945,049	5,945,049	
4259	Clackamas Education Service District	22,315,470	738,293	4,759,353	4,408,601	150,649	104,544	0	0	0	1,487,004	735,518	3,998,646	(301,507)	(154,590)	3,542,549	3,542,549	
4260	Greater Albany School District 8J	77,545,566	2,565,546	16,538,606	15,319,750	183,166	155,057	0	0	0	115,850	402,478	13,895,170	8,524	(38,824)	13,864,870	13,864,870	
4268	Lake Oswego School District	46,194,321	1,528,310	9,852,139	9,126,060	885,729	40,955	0	0	0	75,142	958,382	8,277,430	183,884	(215,456)	8,245,858	8,245,858	
4270	Silver Falls School District	29,036,255	960,646	6,192,735	5,736,346	80,734	60,340	0	0	0	17,309	197,253	5,202,924	19,720	(27,512)	5,195,132	5,195,132	
4271	Malheur Education Service District Region 14	4,207,064	139,188	897,266	831,139	0	114,826	0	0	0	326,161	16,192	753,852	(76,328)	27,885	705,409	705,409	
4272	Linn-Benton-Lincoln Education Service District	27,291,643	902,927	5,820,652	5,391,684	0	410,964	0	0	0	1,152,057	26,545	4,890,312	(275,586)	93,756	4,708,472	4,708,472	
4273	Double O School District	91,093	3,014	19,428	17,996	0	2,920	0	0	0	4,062	634	16,323	(966)	484	15,841	15,841	
4275	Tillamook County Education Service District	0	0	0	0	0	2,597	0	0	0	0	0	0	0	716	716	716	
4276	Lane County Education Service District	12,789,725	423,140	2,727,741	2,526,713	0	141,155	0	0	0	1,189,466	148,590	2,291,755	(330,262)	(19,014)	1,942,479	1,942,479	
4277	Mitchell School	1,428,334	47,256	304,629	282,179	0	25,268	0	0	0	88,785	5,349	255,939	(21,371)	4,713	239,281	239,281	
4279	St Helens School District 502	11,541,722	381,851	2,461,572	2,280,160	1,851,623	263,095	0	0	0	0	0	522,841	2,068,129	435,344	(34,442)	2,469,031	2,469,031
4280	Northwest Regional Education Service District	61,372,959	2,030,486	13,089,377	12,124,722	0	627,063	0	0	0	5,410,300	224,379	10,997,247	(1,278,689)	81,646	9,800,204	9,800,204	
4286	Southern Oregon Education Service District	27,066,071	895,464	5,772,543	5,347,120	0	601,052	0	0	0	2,825,053	453,861	4,849,893	(671,016)	15,415	4,194,292	4,194,292	
4288	Medford School District 549C	115,808,845	3,831,463	24,699,244	22,878,969	601,880	1,239,495	0	0	0	3,220,341	356,295	20,751,459	(571,894)	248,073	20,427,638	20,427,638	
4291	Dayton Public Schools	5,145,781	170,245	1,097,471	1,016,590	197,256	3,484	0	0	0	142,854	159,136	922,058	3,857	(39,584)	886,331	886,331	
4293	Lake County Education Service District	1,357,674	44,918	289,559	268,219	26,621	20,604	0	0	0	0	243,278	7,194	243,278	6,875	257,347	257,347	
4294	Harney Education Service District Region XVII	2,839,542	93,944	605,606	560,974	0	16,813	0	0	0	81,779	24,655	508,809	(21,888)	(3,923)	482,998	482,998	
4295	Wasco County Education Service District	2,943,124	97,371	627,698	581,438	10,867	104,132	0	0	0	51,959	0	527,370	(8,888)	27,918	546,400	546,400	
4297	Yamhill Education Service District	0	0	0	0	0	2,556	0	0	0	0	0	0	0	637	637	637	
4306	Amity School District	3,067,831	101,497	654,295	606,075	613,288	0	0	0	0	0	183,222	549,716	142,886	(45,080)	647,514	647,514	
4307	Columbia School District 5J	0	0	0	0	0	3,886	0	0	0	0	0	0	0	960	960	960	
4309	Scappoose School District	23,160,153	766,239	4,939,504	4,575,475	0	630,481	0	0	0	1,409,630	35,924	4,150,002	(328,164)	148,829	3,970,667	3,970,667	
4311	Redmond School District 2J	56,753,427	1,877,651	12,104,142	11,212,096	543,406	216,210	0	0	0	0	0	105,568	10,169,486	138,491	10,366,406	10,366,406	
4312	Reedsport School District	3,607,698	119,358	769,435	712,730	360,090	38,463	0	0	0	144,933	137,589	646,453	41,114	(22,971)	664,596	664,596	
4313	Forest Grove School District	54,217,010	1,793,736	11,563,185	10,711,006	876,144	223,022	0	0	0	225,833	144,692	9,714,992	137,332	48,508	9,900,832	9,900,832	
4314	Willamina School District 30J	7,978,145	263,952	1,701,547	1,576,147	0	37,888	0	0	0	274,706	31,386	1,429,581	(63,929)	7,103	1,372,755		

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452								
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense										
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Contributions and Proportionate Share of Contributions			Differences between Projected and Actual Experience			Differences between Projected and Actual Investment Earnings			Differences between Projected and Actual Contributions and Proportionate Share of Contributions			Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
			Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion							
4329	Gervais School District 1	5,209,686	172,359	1,111,101	1,029,215	311,775	0	0	0	0	13,787	228,918	933,509	68,451	(55,689)	946,271								
4330	Vale School District 84	12,734,478	421,312	2,715,958	2,515,799	0	223,033	0	0	0	468,154	0	2,281,855	(110,643)	61,023	2,232,235								
4331	Molalla River School District	4,353,052	144,018	928,401	859,981	1,561,009	0	0	0	0	780,011	229,922	363,025	(53,470)	1,089,566	1,089,566								
4332	Gresham-Barlow School District 10	80,413,921	2,660,444	17,150,357	15,886,417	198,908	0	0	0	0	237,029	1,503,564	14,409,143	(23,456)	(431,072)	13,954,615								
4333	Canby School District	18,511,014	612,425	3,947,954	3,657,000	771,531	0	0	0	0	842,429	700,274	3,316,936	(68,347)	(45,885)	3,202,704								
4334	Cascade School District 5	11,166,021	369,421	2,381,444	2,205,937	1,030,885	0	0	0	0	0	466,082	2,000,808	242,604	(109,799)	2,133,613								
4335	Milton-Freewater Unified School District 7	7,970,088	603,685	1,699,828	1,574,555	630,788	0	0	0	0	151,462	321,762	1,428,138	102,148	(43,851)	1,486,435								
4336	Nestucca Valley School District 101	5,600,204	185,279	1,194,389	1,106,365	82,076	0	0	0	0	354,382	47,404	1,003,485	(58,275)	6,938	952,148								
4337	Sherman County School District	3,444,358	113,954	734,599	680,481	0	0	0	0	0	201,214	42,006	617,185	(51,595)	(4,209)	561,381								
4338	Three Rivers U J School District	36,591,868	1,210,819	7,804,166	7,229,018	137,155	0	0	0	0	368,605	0	6,556,793	(76,518)	109,198	6,589,473								
4339	Lebanon Community School District	41,360,281	1,368,379	8,821,154	8,171,056	0	1,012,146	0	0	0	3,441,597	202,549	7,411,232	(826,289)	225,984	6,810,927								
4340	Monroe School District 1J	3,873,160	128,141	826,052	765,174	0	7,273	0	0	0	271,642	694,020	7,161	(66,566)	(528)	626,926								
4341	Hillsboro School District 1J	167,229,488	5,532,682	35,666,031	33,037,530	3,434,567	26,465,853	0	0	0	4,478,166	1,771,324	29,965,378	(518,370)	7,248,209	36,695,217								
4342	North Santiam School District 29J	11,491,769	380,198	2,450,918	2,270,291	544,094	2,500	0	0	0	270,444	46,990	2,059,178	(144,177)	1,961,991	1,961,991								
4343	Harrisburg School District 7	10,875,728	359,817	2,319,531	2,148,587	2,348	111,672	0	0	0	537,702	98,769	1,948,791	(124,356)	(7,708)	1,816,727								
4344	South Wasco County School District 1	3,610,719	119,458	770,080	713,327	8,515	61,041	0	0	0	197,918	20,170	646,994	(43,522)	7,204	610,676								
4345	Oregon Trail School District 46	47,886,698	1,584,301	10,213,082	9,460,402	0	701,319	0	0	0	2,464,640	52,881	8,580,682	(578,162)	164,752	8,167,272								
4346	Knappa School District 4	6,284,132	207,907	1,340,254	1,241,481	0	100,192	0	0	0	232,473	(59,144)	1,126,036	(59,144)	29,599	1,096,491								
4347	Clatskanie School District 6J	9,484,115	313,776	2,022,734	1,873,663	0	95,903	0	0	0	778,019	53,108	1,699,432	(181,561)	8,752	1,526,623								
4348	Louderes Charter School	392,820	12,996	83,779	77,605	3,147	6,903	0	0	0	22,639	3,579	70,388	(4,339)	864	66,913								
4350	RidgeLine Montessori	1,837,890	60,805	391,978	363,990	2,757	25,858	0	0	0	41,003	0	329,326	(8,725)	7,088	327,669								
4351	The Village School	428,976	14,192	91,490	84,748	0	6,778	0	0	0	97,489	33,011	676,867	(28,494)	(12,247)	36,126								
4352	Armadillo Technical Institute	1,093,768	36,187	233,274	216,083	30,919	0	0	0	0	43,671	195,989	13,652	(8,046)	217,687	217,687								
4354	Opal Charter School	441,801	14,617	94,225	87,281	14,785	33,027	0	0	0	26,003	2,293	79,165	(4,210)	7,404	82,359								
4355	Three Rivers Charter School	1,307,671	43,263	278,895	258,341	4,381	26,962	0	0	0	88,906	3,607	234,318	(19,387)	5,949	220,880								
4358	Detroit Lake Charter School	0	0	0	0	0	195	0	0	0	0	0	0	0	57	57								
4360	Luckiamute Valley Charter School	1,736,942	57,466	370,448	343,147	46,543	54,932	0	0	0	88,994	0	311,238	(7,007)	16,585	320,816								
4361	Rimrock Expeditionary Alternative Learning	1,541,567	51,002	328,779	304,549	1,232	4,502	0	0	0	22,010	60,520	276,229	(4,756)	(12,469)	259,004								
4362	Kings Valley Charter School	95,666	3,165	20,403	18,900	4,547	4,163	0	0	0	4,602	1,444	17,142	(296)	548	17,394								
4363	Multisensory Learning Academy	2,334,770	77,244	497,950	461,253	49,711	85,132	0	0	0	0	0	418,361	12,388	22,708	453,457								
4365	Mitch Charter School	1,486,963	49,195	317,133	293,761	419	25,736	0	0	0	70,011	6,747	266,445	(16,159)	4,200	254,486								
4366	Sand Ridge Charter School	1,945,183	64,355	414,861	384,286	0	50,149	0	0	0	69,126	0	348,552	(17,798)	12,901	343,655								
4367	Arthur Academy Charter School	911,982	30,172	194,504	180,169	0	142,553	0	0	0	2,072,776	3,468	163,415	(482,952)	99,861	(219,706)								
4369	Trillium Charter School	1,841,540	60,926	392,758	363,812	9,917	125,958	0	0	0	121,890	329,982	121,890	(25,429)	35,350	339,903								
4370	Howard Street Charter School, Inc.	409,370	13,544	87,309	80,874	14,069	25,558	0	0	0	41,489	3,713	73,354	(5,510)	5,543	73,387								
4371	The Lighthouse School	1,592,554	52,689	339,653	314,622	0	5,278	0	0	0	133,457	14,415	285,365	(31,039)	(4,138)	250,188								
4373	Sheridan Japanese School Foundation	583,307	19,298	124,405	115,237	10,704	14,052	0	0	0	111,011	8,622	104,521	(22,669)	1,643	83,495								
4374	Ione School District	3,475,216	114,975	686,557	19,463	47,317	0	0	0	0	32,543	622,714	45,117	(4,768)	3,659	621,605								
4375	Eddyville Charter School	1,701,911	56,307	362,977	336,226	25,294	16,406	0	0	0	115,937	13,489	304,961	(19,523)	3	285,441								
4376	Four Rivers Community School	2,399,293	79,379	511,712	474,000	0	10,464	0	0	0	46,791	429,923	9,701	(12,707)	(1,195)	416,021								
4378	Mosier Community School	1,550,979	51,313	330,786	306,408	0	2,917	0	0	0	72,240	23,317	277,915	(17,027)	(6,750)	254,138								
4379	Siletz Valley School	2,044,106	67,628	435,959	403,830	7,394	21,631	0	0	0	33,014	11,516	366,278	(7,990)	1,428	359,716								
4380	The Emerson School	1,009,244	33,390	215,247	199,384	11,809	13,514	0	0	0	76,834	6,355	180,844	(14,395)	2,152	168,601								
4381	North Wasco County School District 21	21,031,777	695,823	4,485,573	4,154,997	163,193	1,352,429	0	0	0	214,280	3,768,624	25,072	(25,072)	326,051	4,069,603								
4382	Self Enhancement Inc	859,597	28,439	183,331	169,820	8,315	33,487	0	0	0	132,493	0	154,029	(28,367)	9,009	134,671								
4383	City View Charter School	1,497,300	49,537	319,338	295,804	0	7,241	0	0	0	7,881	0	268,297	(2,098)	1,841	268,040								
4386	Niyazawi Community School	922,573	30,523	196,763	182,262	23,934	19,470	0	0	0	120,726	13,303	165,313	(21,037)	824	145,100								
4388	West Lane Tech	745,248	24,656	158,943	147,230	4,224	84,186	0	0	0	16,721	0	133,539	(2,645)	28,079	158,973								
4390	Oregon Connections Academy	15,715,745	519,946	3,351,791	3,104,772	209,863	275,788	0	0	0	0	0	2,816,060	55,965	77,597	2,949,622								
4392	Eagleridge High School	1,402,541	46,402	299,128	277,083	0	24,356	0	0	0	226,670	31,571	251,317	(54,309)	(4,375)	192,633								
4393	Cascade Heights Public Charter School	1,384,770	45,814	295,338	273,572	0	20,376	0	0	0	139,699	18,398	248,133	(33,820)	(1,229)	213,084								
4395	Siletz Valley Early College Academy	642,187	121,246	136,963	126,869	0	10,342	0	0	0	58,260	9,801	115,072	(14,806)	(1,284)	98,982								
4396	Sweet Home Charter School	1,147,736	37,972	244,784	226,744	0	6,723	0	0	0	56,469	11,266	205,659	(14,380)	(461)	190,818								
4397	Springwater Environmental Sciences School	1,872,780	61,960	399,419	369,983	33,227	20,991	0	0	0	0	0	15,093	335,578	7,966	347,307								
4398	LEP High	3,982,745	131,767	849,424	786,823	20,729	21,392	0	0	0	71,939	203,542	713,657	(10,633)	(41,513)	661,511								
4400	Phoenix School	61,121	2,022	13,036	12,075	9,330	137,479	0	0	0	0	0	10,952	2,423	40,535	53,910								
4401	Ballston Community School	556,986	18,428	118,792	110,037	13,567	8,046	0	0	0	45,224	5,059	99,805	(6,526)	843	94,122								
4402	Sage Community School	613,762	20,306	130,901	121,254	57,893	20,655	0	0	0	14,004	9,376	109,978	(13,711)	5,545	129,234								
4403	Portland Village School	2,618,418	88,629	558,446	517,289	48,669	91,989	0	0	0	81,217	24,260	469,187	(4,573)	17,245	481,859								
4404	Alliance Charter Academy	3,503,435	115,909	747,198	627,132	37,908	42,745	0	0	0	27,842	627,771	4,675	12,368	(644,814)	644,814								
4405	Forest Grove Community School	1,591,710	52,661	339,473	314,455	69,179	34,786	0	0	0	6,227	0	285,214	14,256	10,139	309,609								
4407	Madrone Trail Public Charter School	1,726,683	57,126	368,260	341,120	73,496	41,862	0	0	0	0	501	309,999	17,157	11,449	338,005								
4408	Muddy Creek Charter School	645,839	21,367	137,742	127,591	72,237	34,700	0	0	0	0	0	115,726	17,144	9,900	142,770								
4409	Southwest Charter School	1,190,374	39,383	253,878	235,168	35,458	29,449	0	0	0	128,148	10,972	213,300	(19,373)	5,631	199,558								
4410	Ace Academy	966,761	31,985	206,187	190,991	25,211	13,976	0	0	0	26,641	1,960												

Exhibit D

Schedule of Pension Amounts by Employer
June 30, 2016 Measurement Date (MD)

Total for all entities		15,012,321,925	496,673,216	3,201,767,517	2,965,804,936	274,599,936	203,436,094	0	0	0	274,599,936	203,436,100	2,690,015,452	8	(8)	2,690,015,452	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)			
				Changes in Assumptions	Changes in Employer Proportion			Changes in Assumptions	Changes in Employer Proportion								
4429	Clackamas Web Academy	45,797	1,515	9,767	9,047	0	0	0	0	7,170	1,363	8,206	(1,715)	(409)	6,082		
4430	Clackamas Charter Alliance 2	184,917	6,118	39,438	36,532	2,066	0	0	0	22,921	1,787	33,135	(4,724)	248	28,659		
4431	Corbett Charter School	1,856,856	61,433	396,023	366,837	4,989	0	0	0	504,134	197,160	332,725	(115,772)	(47,297)	169,656		
4432	Renaissance Public Academy	285,531	9,447	60,897	56,409	18,527	0	0	0	273,032	22,148	51,164	(58,047)	(452)	(7,335)		
4433	Powell Butte Community Charter School	1,443,453	47,756	307,854	285,166	48,293	0	0	0	0	11,824	258,648	12,169	1,168	271,985		
4434	Logos Public Charter School	6,367,383	210,661	1,358,010	1,257,928	134,015	0	0	0	0	0	1,140,953	37,956	33,367	1,212,276		
4435	Sunny Wolf Charter School	642,334	21,251	136,994	126,898	33,772	0	0	0	51,539	4,009	115,098	(2,053)	9,960	119,005		
4436	Academy Of Arts & Academics	1,222,706	40,452	260,774	241,555	27,707	0	0	0	0	9,073	219,093	7,366	1,407	227,866		
4437	Center for Advance Learning	1,543,861	51,078	329,268	305,002	0	0	0	0	62,958	0	276,640	(14,893)	9,320	271,067		
4439	Homesource Family Charter	0	0	0	0	0	0	0	0	138,387	42,397	0	(39,431)	(16,061)	(55,492)		
4440	Sheridan Allprep Academy	485,084	16,049	103,457	95,832	16,980	0	0	0	51,864	2,535	86,921	(7,068)	8,318	88,171		
4441	Baker Web Academy	3,992,347	132,084	851,472	788,720	387,585	0	0	0	0	0	715,377	93,778	55,585	864,740		
4443	Knova Learning Oreogn	2,025,365	67,008	431,962	400,127	26,631	0	0	0	332,190	16,752	362,919	(69,422)	7,054	300,551		
4444	Bennett Pearson Academy, Inc.	957,220	31,669	204,152	189,107	80,462	0	0	0	20,569	171,522	12,662	12,662	12,091	196,275		
4446	Coburg Community Charter School	1,262,550	41,771	269,272	249,427	11,769	0	0	0	22,880	0	226,233	(1,859)	16,980	241,354		
4447	Arco Iris Spanish Immersion Charter School	1,175,956	38,906	250,803	232,320	0	0	0	0	68,134	580	210,716	(16,780)	14,116	208,052		
4448	Gresham Barlow Web Academy	2,665,902	88,200	568,573	526,670	178,980	0	0	0	0	0	477,695	45,956	28,698	552,349		
4449	Mosier Middle School	703,680	23,281	150,078	139,018	16,949	0	0	0	0	0	126,090	4,574	3,684	134,348		
4450	Sauvie Island Academy	2,147,933	71,063	458,102	424,341	67,131	0	0	0	23,510	7,192	384,882	14,276	7,745	406,903		
4451	River's Edge Academy Charter School	1,026,954	33,976	219,025	202,883	55,343	0	0	0	0	1,035	184,017	14,167	10,431	208,615		
4452	South Columbia Family School	252,408	8,351	53,933	49,865	0	0	0	0	9,441	248	45,228	(2,355)	1,570	44,443		
4453	Woodland Educational Initiative	825,382	27,307	176,034	163,061	161,391	0	0	0	0	0	147,898	39,560	14,428	201,886		
4454	Le Monde Immersion Charter School	1,090,530	36,079	232,584	215,443	94,355	0	0	0	66,467	0	195,409	12,295	21,425	229,129		
4455	Hope Chinese Charter School	1,169,203	38,682	249,363	230,985	198,960	0	0	0	0	0	209,506	50,028	19,524	279,058		
4456	Insight School of Oregon Charter	2,029,228	67,136	432,785	400,890	316,184	0	0	0	0	12,571	363,612	81,815	32,011	477,438		
4457	Oregon Virtual Education East	138,709	4,589	29,583	27,403	19,775	0	0	0	0	949	24,855	5,091	737	30,683		
4458	Oregon Virtual Education West	83,066	2,748	17,716	16,410	0	0	0	0	18,392	2,578	14,884	(4,388)	(379)	10,117		
4459	Crater Lake Charter Academy	689,484	22,811	147,050	136,213	247,249	0	0	0	0	0	123,547	57,500	9,230	190,277		
4460	Kairos Pdx	95,004	3,143	20,262	18,769	34,068	0	0	0	0	0	17,023	7,923	11,994	36,940		
4461	Mountain View Academy	252,426	8,351	53,836	49,869	90,520	0	0	0	0	0	45,232	21,051	12,265	78,548		
4462	Bend International School	0	0	0	0	0	0	0	0	0	0	0	0	11,355	11,355		
4463	Dallas Community School-Community Innovation Partners	0	0	0	0	0	0	0	0	0	0	0	0	6,079	6,079		
4464	The Valley School Of Southern Oregon	0	0	0	0	0	0	0	0	0	0	0	0	4,422	4,422		

Exhibit E

Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
1000	State Agencies	SLGRP	1,382,887,692	1,167,094,901	145,534,265	2,695,516,858	16.01%	8.10%	12.90%	2,528,931,244
2000	Lake County	SLGRP	1,553,198	1,314,746	575,603	3,443,547	16.50%	8.10%	12.90%	3,551,310
2001	Clackamas County	Indep	71,017,239	46,298,708	14,262,910	131,578,857	16.59%	8.10%	12.90%	133,095,031
2002	Curry County	Indep	2,177,338	1,292,803	827,049	4,297,190	19.94%	8.10%	12.90%	5,075,448
2003	Douglas County	Indep	13,576,339	8,098,956	3,007,755	24,683,050	19.76%	8.10%	12.90%	28,081,330
2004	Harney County	SLGRP	1,753,034	1,900,363	361,351	4,014,748	15.67%	8.10%	12.90%	3,767,643
2005	Jackson County	SLGRP	24,139,550	19,199,157	4,224,628	47,563,335	16.46%	8.10%	12.90%	46,650,007
2006	Jefferson County	Indep	2,108,964	2,547,793	1,345,448	6,002,205	17.06%	8.10%	12.90%	6,374,082
2007	Klamath County	SLGRP	2,496,173	-	1,661,498	4,157,671	19.87%	8.10%	12.90%	5,832,065
2008	Lane County	Indep	44,446,745	30,020,511	3,465,194	77,932,450	16.50%	8.10%	12.90%	75,093,138
2009	Marion County	SLGRP	40,384,013	28,748,267	7,082,101	76,214,381	16.59%	8.10%	12.90%	75,862,728
2011	Washington County	SLGRP	68,521,014	40,020,253	15,569,378	124,110,645	16.47%	8.10%	12.90%	127,278,664
2012	Grant County	SLGRP	1,529,412	1,314,209	481,407	3,325,028	16.38%	8.10%	12.90%	3,363,365
2013	Umatilla County	SLGRP	7,285,229	5,055,591	1,506,035	13,846,855	16.68%	8.10%	12.90%	13,994,558
2014	Linn County	Indep	20,416,191	10,786,395	2,770,850	33,973,436	17.39%	8.10%	12.90%	35,280,047
2015	Yamhill County	Indep	11,342,126	10,020,097	2,618,455	23,980,678	16.07%	8.10%	12.90%	23,401,769
2016	Sherman County	SLGRP	1,378,724	752,868	132,073	2,263,665	15.90%	8.10%	12.90%	2,181,389
2017	Columbia County	SLGRP	4,389,798	2,796,700	897,916	8,084,414	16.48%	8.10%	12.90%	8,173,068
2018	Coos County	SLGRP	7,682,155	4,442,296	1,460,015	13,584,466	16.88%	8.10%	12.90%	13,981,007
2020	Wasco County	SLGRP	2,907,320	1,797,717	699,989	5,405,026	16.79%	8.10%	12.90%	5,598,012
2021	Baker County	SLGRP	2,381,183	1,879,261	688,572	4,949,016	15.66%	8.10%	12.90%	4,903,604
2022	Gilliam County	SLGRP	1,321,610	663,155	59,720	2,044,485	15.71%	8.10%	12.90%	1,923,882
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	29,112,270	21,414,246	6,286,758	56,813,274	16.43%	8.10%	12.90%	56,799,784
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	4,424,529	1,984,474	403,479	6,812,482	15.66%	8.10%	12.90%	6,574,749
2036	Clatsop County	SLGRP	5,585,797	4,404,223	1,854,196	11,844,216	16.96%	8.10%	12.90%	12,346,721
2037	Polk County	Indep	7,100,670	6,042,539	614,366	13,757,575	16.89%	8.10%	12.90%	13,210,125
2038	Multnomah County	SLGRP	172,818,139	115,574,821	14,265,954	302,658,914	16.49%	8.10%	12.90%	292,267,684
2039	Malheur County	Indep	4,357,589	2,257,558	1,086,014	7,701,161	17.62%	8.10%	12.90%	8,351,772
2040	Benton County	SLGRP	10,871,729	9,549,477	2,580,389	23,001,595	15.63%	8.10%	12.90%	22,196,419
2042	Josephine County	SLGRP	7,573,482	5,527,074	947,000	14,047,556	15.70%	8.10%	12.90%	13,288,201
2043	Lincoln County	SLGRP	2,294,351	-	2,030,119	4,324,470	20.49%	8.10%	12.90%	6,256,098
2044	Crook County	SLGRP	736,899	-	559,343	1,296,242	20.05%	8.10%	12.90%	1,840,314
2050	Wallowa County	Indep	98,319	-	172,756	271,075	18.72%	8.10%	12.90%	394,135
2052	Tillamook County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2099	State Judiciary	Indep	23,415,404	-	-	23,415,404	18.50%	0.00%	0.00%	27,723,838
2100	City of Roseburg	SLGRP	5,473,438	2,084,701	2,772,558	10,330,697	18.16%	8.10%	12.90%	12,366,838
2101	City of Salem	Indep	48,034,296	19,823,721	8,663,564	76,521,581	17.32%	8.10%	12.90%	82,036,502
2102	City of Medford	SLGRP	21,550,427	9,830,089	4,941,115	36,321,631	17.68%	8.10%	12.90%	39,693,553
2103	City of Albany	SLGRP	15,775,320	6,286,233	4,322,193	26,383,746	17.32%	8.10%	12.90%	29,135,826
2104	City of Ashland	SLGRP	9,041,121	5,611,298	2,479,860	17,132,279	16.87%	8.10%	12.90%	17,955,292
2105	City of Astoria	SLGRP	2,665,209	2,265,946	773,166	5,704,321	17.01%	8.10%	12.90%	5,845,147
2106	City of Beaverton	Indep	20,616,681	10,392,191	5,853,972	36,862,844	17.06%	8.10%	12.90%	39,702,568
2107	City of Bend	Indep	20,963,895	11,355,730	4,548,938	36,868,563	17.06%	8.10%	12.90%	38,719,972
2109	City of Canby	SLGRP	3,029,965	1,670,214	953,079	5,653,258	17.27%	8.10%	12.90%	6,131,677
2110	City of Coquille	SLGRP	588,170	538,236	343,142	1,469,548	16.82%	8.10%	12.90%	1,587,496
2111	City of Eugene	Indep	56,831,409	26,858,772	11,617,119	95,307,300	17.43%	8.10%	12.90%	102,212,030

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2112	City Of Forest Grove	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2113	City of Grants Pass	SLGRP	6,290,314	3,473,115	3,039,223	12,802,652	17.56%	8.10%	12.90%	14,547,145
2114	City of Gresham	Indep	24,367,194	9,698,380	7,695,613	41,761,187	18.71%	8.10%	12.90%	48,793,945
2115	City of Hillsboro	Indep	30,735,153	18,715,487	7,034,404	56,485,044	16.20%	8.10%	12.90%	57,216,816
2117	City of McMinnville	SLGRP	8,690,885	5,339,000	2,729,360	16,759,245	17.20%	8.10%	12.90%	17,954,679
2118	City of Ontario	Indep	1,836,792	412,245	523,148	2,772,185	19.15%	8.10%	12.90%	3,398,544
2119	City of Oregon City	SLGRP	6,481,378	3,652,435	1,791,469	11,925,282	15.68%	8.10%	12.90%	12,121,206
2120	City of Lake Oswego	SLGRP	15,672,142	7,972,903	1,730,393	25,375,438	17.90%	8.10%	12.90%	26,727,930
2121	City of Portland	SLGRP	163,700,787	136,070,209	35,342,830	335,113,826	15.22%	8.10%	12.90%	318,493,742
2122	City of Redmond	SLGRP	4,130,919	3,603,818	1,884,520	9,619,257	16.21%	8.10%	12.90%	10,014,815
2123	City of St Helens	SLGRP	2,165,789	1,376,601	418,761	3,961,151	16.25%	8.10%	12.90%	3,959,264
2125	City of Vernonia	SLGRP	146,704	128,508	205,500	480,712	14.99%	8.10%	12.90%	566,265
2126	City of West Linn	SLGRP	4,003,565	3,119,665	1,105,858	8,229,088	16.86%	8.10%	12.90%	8,438,981
2127	City of Cottage Grove	Indep	2,461,719	1,016,308	487,402	3,965,429	18.28%	8.10%	12.90%	4,425,247
2128	City of Tillamook	SLGRP	932,178	495,494	336,876	1,764,548	15.88%	8.10%	12.90%	1,859,514
2129	City of Sweet Home	Indep	499,351	-	410,543	909,894	17.12%	8.10%	12.90%	1,203,833
2131	City of Drain	SLGRP	286,353	247,786	-	534,139	14.69%	8.10%	12.90%	455,875
2132	Eugene Water & Electric Board	Indep	20,433,151	24,817,534	-	45,250,685	14.20%	8.10%	12.90%	37,264,696
2138	City of Hood River	SLGRP	2,449,581	847,610	676,218	3,973,409	18.38%	8.10%	12.90%	4,801,674
2139	City of Reedsport	SLGRP	774,363	495,168	179,968	1,449,499	16.46%	8.10%	12.90%	1,476,632
2140	City of Lebanon	SLGRP	2,574,378	1,611,790	968,828	5,154,996	17.48%	8.10%	12.90%	5,643,907
2142	City of Sherwood	SLGRP	2,939,135	2,828,245	592,577	6,359,957	16.23%	8.10%	12.90%	6,131,341
2143	City of Oakland	SLGRP	24,610	154,124	-	178,734	12.44%	8.10%	12.90%	135,695
2145	City of Vale	SLGRP	199,693	199,498	30,157	428,348	15.32%	8.10%	12.90%	393,335
2146	City of Prineville	Indep	1,708,367	1,462,955	693,187	3,864,509	16.00%	8.10%	12.90%	3,960,234
2147	City of Wheeler	SLGRP	-	149,818	-	149,818	16.05%	8.10%	12.90%	112,858
2148	City of Klamath Falls	SLGRP	5,500,449	3,162,954	715,913	9,379,316	16.96%	8.10%	12.90%	9,498,235
2149	City of Canyonville	Indep	145,240	134,221	-	279,461	15.98%	8.10%	12.90%	249,649
2150	City of Bandon	SLGRP	1,603,270	214,947	122,056	1,940,273	15.34%	8.10%	12.90%	1,931,187
2152	City of Coos Bay	Indep	3,981,491	1,712,314	993,150	6,686,955	19.03%	8.10%	12.90%	7,727,666
2154	City of Pendleton	SLGRP	4,569,970	2,157,992	1,381,653	8,109,615	17.98%	8.10%	12.90%	9,094,463
2155	City of Corvallis	SLGRP	17,349,202	7,533,766	3,992,343	28,875,311	17.11%	8.10%	12.90%	31,059,408
2157	City of Monmouth	SLGRP	1,549,619	1,072,501	700,926	3,323,046	16.38%	8.10%	12.90%	3,553,613
2158	City of Milton-Freewater	SLGRP	2,198,692	1,252,079	501,810	3,952,581	16.33%	8.10%	12.90%	4,043,783
2159	City of Baker City	SLGRP	2,151,644	637,576	668,617	3,457,837	17.20%	8.10%	12.90%	3,918,335
2160	City of Hermiston	SLGRP	3,006,727	1,429,437	738,671	5,174,835	15.81%	8.10%	12.90%	5,300,700
2161	City of Pilot Rock	SLGRP	191,277	107,348	-	298,625	17.01%	8.10%	12.90%	289,097
2162	City of Clatskanie	Indep	337,240	424,059	206,662	967,961	16.46%	8.10%	12.90%	1,005,282
2163	City of Milwaukie	SLGRP	4,377,335	3,472,961	1,220,554	9,070,850	17.51%	8.10%	12.90%	9,473,996
2165	City of Cornelius	Indep	1,234,471	639,051	247,480	2,121,002	13.88%	8.10%	12.90%	1,973,871
2166	City of Nyssa	SLGRP	379,981	160,685	170,173	710,839	18.04%	8.10%	12.90%	831,964
2167	City of Athena	Indep	199,999	109,518	-	309,517	11.46%	8.10%	12.90%	229,187
2168	City of Oakridge	SLGRP	521,513	243,163	314,149	1,078,825	18.75%	8.10%	12.90%	1,311,503
2170	City of Madras	SLGRP	819,089	585,621	197,797	1,602,507	17.92%	8.10%	12.90%	1,696,941
2172	City of Sandy	SLGRP	1,321,483	1,463,479	753,674	3,538,636	16.53%	8.10%	12.90%	3,706,039
2174	City of Mt Angel	Indep	379,621	156,562	260,390	796,573	15.80%	8.10%	12.90%	918,331
2175	City of Umatilla	SLGRP	774,937	593,920	426,247	1,795,104	16.13%	8.10%	12.90%	1,929,208
2176	City of Scappoose	SLGRP	887,493	393,682	311,902	1,593,077	16.04%	8.10%	12.90%	1,706,544

Exhibit E

**Proportionate Share as of December 31, 2014
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Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2177	City of Condon	SLGRP	135,369	42,252	-	177,621	12.74%	8.10%	12.90%	142,203
2178	City of Boardman	SLGRP	496,274	150,280	431,704	1,078,258	14.98%	8.10%	12.90%	1,279,547
2179	City of Estacada	SLGRP	393,442	427,381	-	820,823	15.61%	8.10%	12.90%	715,010
2180	City of Enterprise	SLGRP	448,055	181,930	57,338	687,323	16.85%	8.10%	12.90%	711,948
2181	City of Central Point	SLGRP	2,581,763	921,753	946,775	4,450,291	15.99%	8.10%	12.90%	4,850,891
2182	City of Cascade Locks	SLGRP	312,784	295,226	49,089	657,099	17.89%	8.10%	12.90%	659,042
2183	City of Myrtle Point	SLGRP	591,444	367,124	323,908	1,282,476	17.01%	8.10%	12.90%	1,438,547
2184	City of Port Orford	SLGRP	159,999	186,082	90,604	436,685	14.54%	8.10%	12.90%	433,994
2185	City of Wood Village	SLGRP	319,028	521,934	-	840,962	16.05%	8.10%	12.90%	720,878
2186	City of Chiloquin	Indep	47,226	130,122	-	177,348	15.77%	8.10%	12.90%	145,685
2187	City of Philomath	SLGRP	674,858	563,726	251,301	1,489,885	17.18%	8.10%	12.90%	1,568,656
2188	City of Talent	SLGRP	407,845	612,215	188,072	1,208,132	17.52%	8.10%	12.90%	1,219,330
2189	City of Willamina	Indep	122,426	164,523	-	286,949	16.18%	8.10%	12.90%	250,710
2191	City of Huntington	SLGRP	-	114,949	-	114,949	16.05%	8.10%	12.90%	86,591
2192	City of North Plains	SLGRP	293,107	389,929	82,011	765,047	14.42%	8.10%	12.90%	695,421
2193	City of Heppner	SLGRP	-	292,863	-	292,863	16.05%	8.10%	12.90%	220,614
2194	City of Cave Junction	SLGRP	304,250	176,893	-	481,143	16.07%	8.10%	12.90%	446,169
2195	City of Metolius	Indep	63,141	38,909	-	102,050	20.04%	8.10%	12.90%	110,292
2196	City of Hubbard	SLGRP	416,848	170,689	102,879	690,416	18.49%	8.10%	12.90%	786,427
2197	City of Myrtle Creek	SLGRP	427,963	253,349	259,197	940,509	16.97%	8.10%	12.90%	1,070,261
2198	City of Carlton	SLGRP	325,861	124,225	45,308	495,394	15.66%	8.10%	12.90%	492,644
2199	City of Junction City	SLGRP	1,319,400	831,577	325,759	2,476,736	15.63%	8.10%	12.90%	2,467,333
2200	City of Wallowa	SLGRP	54,611	94,537	-	149,148	13.61%	8.10%	12.90%	118,783
2201	City of Coburg	SLGRP	385,458	156,820	61,561	603,839	14.88%	8.10%	12.90%	583,685
2202	City of Dallas	SLGRP	2,532,074	1,594,317	262,652	4,389,043	16.59%	8.10%	12.90%	4,309,592
2203	City of Rockaway Beach	SLGRP	263,380	304,842	125,461	693,683	13.34%	8.10%	12.90%	655,188
2204	City of Burns	SLGRP	228,246	127,905	240,627	596,778	16.26%	8.10%	12.90%	718,780
2205	City of Elgin	SLGRP	71,463	87,914	-	159,377	15.47%	8.10%	12.90%	136,980
2206	City of Weston	Indep	32,652	123,755	-	156,407	14.48%	8.10%	12.90%	123,484
2207	City of Mill City	SLGRP	124,963	119,816	-	244,779	15.37%	8.10%	12.90%	213,181
2208	City of Fairview	SLGRP	1,089,381	605,179	866,492	2,561,052	16.12%	8.10%	12.90%	2,965,815
2209	City of Monroe	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2210	City of Helix	Indep	36,871	-	-	36,871	13.34%	8.10%	12.90%	31,479
2211	City of Jefferson	SLGRP	240,426	130,404	-	370,830	15.68%	8.10%	12.90%	339,506
2212	Town of Lakeview	SLGRP	592,467	152,044	290,009	1,034,520	17.53%	8.10%	12.90%	1,243,134
2213	City of Stanfield	Indep	138,413	170,088	128,761	437,262	21.01%	8.10%	12.90%	520,209
2214	City of Yamhill	SLGRP	252,145	120,927	-	373,072	15.86%	8.10%	12.90%	347,032
2215	City of Powers	Indep	-	-	48,944	48,944	19.38%	8.10%	12.90%	78,291
2216	City of Brookings	SLGRP	1,046,793	1,165,009	667,207	2,879,009	16.54%	8.10%	12.90%	3,052,959
2217	City of Sutherlin	SLGRP	1,034,332	614,817	432,754	2,081,903	16.78%	8.10%	12.90%	2,266,165
2218	City of Prairie City	Indep	119,386	35,916	-	155,302	11.28%	8.10%	12.90%	113,243
2219	City of Sheridan	Indep	546,457	431,271	-	977,728	15.87%	8.10%	12.90%	879,902
2220	City of Garibaldi	SLGRP	179,749	214,043	-	393,792	14.31%	8.10%	12.90%	325,860
2221	City of Sisters	SLGRP	251,839	590,368	-	842,207	12.44%	8.10%	12.90%	645,228
2222	City of Jacksonville	Indep	495,285	231,632	311,512	1,038,429	19.96%	8.10%	12.90%	1,305,480
2223	City of Cannon Beach	SLGRP	860,061	502,208	346,273	1,708,542	16.14%	8.10%	12.90%	1,820,620
2224	City of Falls City	SLGRP	166,489	35,947	-	202,436	14.55%	8.10%	12.90%	182,113
2225	City of Echo	SLGRP	141,136	59,536	-	200,672	17.31%	8.10%	12.90%	201,205

Exhibit E

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	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2226	City of Hines	SLGRP	115,078	142,617	161,827	419,522	15.00%	8.10%	12.90%	476,767
2227	Town Of Bonanza	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2228	City of Turner	SLGRP	247,238	76,531	40,557	364,326	15.22%	8.10%	12.90%	363,355
2229	City of John Day	SLGRP	403,415	340,928	26,004	770,347	16.30%	8.10%	12.90%	719,260
2231	City of Banks	SLGRP	80,781	284,848	-	365,629	12.44%	8.10%	12.90%	278,891
2232	City of Joseph	Indep	54,902	88,477	-	143,379	13.86%	8.10%	12.90%	115,350
2233	City of Lafayette	SLGRP	253,828	154,028	-	407,856	14.43%	8.10%	12.90%	350,445
2234	City of Aumsville	SLGRP	484,450	263,531	121,423	869,404	16.45%	8.10%	12.90%	902,775
2235	City of Amity	SLGRP	123,091	231,199	40,090	394,380	12.44%	8.10%	12.90%	336,290
2236	City of Creswell	SLGRP	369,075	310,405	-	679,480	13.22%	8.10%	12.90%	546,095
2237	City of Troutdale	SLGRP	2,572,480	1,072,997	928,615	4,574,092	16.88%	8.10%	12.90%	5,072,803
2238	City of Warrenton	SLGRP	1,257,937	1,050,341	258,888	2,567,166	17.17%	8.10%	12.90%	2,587,661
2240	City of Wilsonville	SLGRP	4,832,932	4,173,565	-	9,006,497	15.47%	8.10%	12.90%	7,928,936
2241	City of Bay City	SLGRP	61,570	238,014	12,904	312,488	12.44%	8.10%	12.90%	248,957
2242	City of Gaston	SLGRP	47,959	-	-	47,959	17.89%	8.10%	12.90%	54,911
2243	City Of Brownsville	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2244	City of Lakeside	SLGRP	57,179	339,938	-	397,117	12.44%	8.10%	12.90%	301,599
2245	City of Dundee	SLGRP	341,680	135,955	62,527	540,162	15.90%	8.10%	12.90%	550,127
2246	City of Merrill	Indep	49,318	-	46,393	95,711	20.88%	8.10%	12.90%	140,115
2247	City of Malin	SLGRP	98,212	4,350	-	102,562	15.13%	8.10%	12.90%	98,377
2248	City of Fossil	Indep	39,313	38,497	-	77,810	13.76%	8.10%	12.90%	63,620
2249	City of Phoenix	SLGRP	411,663	377,607	381,633	1,170,903	16.06%	8.10%	12.90%	1,318,035
2250	City of Gold Beach	Indep	393,287	253,395	51,994	698,676	14.76%	8.10%	12.90%	645,567
2251	City of Rogue River	SLGRP	280,491	187,700	115,450	583,641	16.36%	8.10%	12.90%	619,754
2252	City of Dayton	SLGRP	210,477	177,181	-	387,658	14.70%	8.10%	12.90%	331,487
2253	Town of Butte Falls	Indep	34,988	30,112	-	65,100	16.38%	8.10%	12.90%	59,362
2254	City of Shady Cove	SLGRP	-	165,540	-	165,540	16.05%	8.10%	12.90%	124,701
2255	Town of Canyon City	SLGRP	-	136,417	-	136,417	16.05%	8.10%	12.90%	102,763
2256	City of Jordan Valley	SLGRP	45,268	13,746	-	59,014	12.44%	8.10%	12.90%	46,395
2257	City of Culver	Indep	118,163	-	-	118,163	15.88%	8.10%	12.90%	120,091
2258	City of Adair Village	SLGRP	69,199	193,269	-	262,468	17.89%	8.10%	12.90%	224,820
2259	Town Of Hammond	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2260	City of Riddle	SLGRP	156,749	92,861	-	249,610	16.41%	8.10%	12.90%	234,576
2261	City of Waldport	Indep	360,598	275,850	-	636,448	15.62%	8.10%	12.90%	568,280
2262	City of Dufur	Indep	49,091	37,585	-	86,676	15.39%	8.10%	12.90%	76,665
2263	City of La Grande	SLGRP	1,486,523	-	827,345	2,313,868	20.14%	8.10%	12.90%	3,239,490
2264	City of Gervais	Indep	184,072	206,747	227,484	618,303	11.78%	8.10%	12.90%	658,401
2265	City of Westfir	SLGRP	-	50,846	-	50,846	16.05%	8.10%	12.90%	38,302
2266	City of Irrigon	SLGRP	274,916	185,737	-	460,653	14.02%	8.10%	12.90%	386,592
2267	City of Independence	SLGRP	1,325,735	773,593	413,278	2,512,606	18.28%	8.10%	12.90%	2,794,831
2268	City of Harrisburg	SLGRP	202,100	353,973	-	556,073	13.58%	8.10%	12.90%	442,297
2269	City of Durham	SLGRP	-	78,331	-	78,331	16.05%	8.10%	12.90%	59,007
2270	City of Lyons	SLGRP	42,212	23,010	-	65,222	15.84%	8.10%	12.90%	60,126
2271	City of Columbia City	SLGRP	136,803	219,780	82,647	439,230	17.89%	8.10%	12.90%	454,396
2272	City of Aurora	SLGRP	62,843	116,039	-	178,882	17.89%	8.10%	12.90%	159,365
2273	City of Silverton	SLGRP	1,583,669	585,669	608,632	2,777,970	16.44%	8.10%	12.90%	3,081,025
2274	City of Gold Hill	SLGRP	93,905	135,373	-	229,278	12.44%	8.10%	12.90%	176,740
2275	City of Toledo	SLGRP	963,946	726,447	349,251	2,039,644	17.37%	8.10%	12.90%	2,177,494

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2276	City of Newport	SLGRP	1,352,301	-	1,020,572	2,372,873	20.35%	8.10%	12.90%	3,393,744
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	15,388,922	5,431,121	6,126,647	26,946,690	16.61%	8.10%	12.90%	30,250,488
2279	City of Keizer	Indep	3,298,670	2,427,761	693,067	6,419,498	18.52%	8.10%	12.90%	6,847,310
2280	City of Winston	SLGRP	494,260	524,567	283,519	1,302,346	18.29%	8.10%	12.90%	1,427,234
2281	City of Manzanita	SLGRP	289,471	261,306	109,306	660,083	18.42%	8.10%	12.90%	712,939
2282	City of Eagle Point	Indep	368,579	-	404,926	773,505	16.98%	8.10%	12.90%	1,048,262
2283	City of Maupin	Indep	145,020	147,768	-	292,788	17.24%	8.10%	12.90%	271,323
2284	City of Halsey	SLGRP	137,578	75,146	-	212,724	12.44%	8.10%	12.90%	166,142
2285	City of Veneta	SLGRP	472,041	371,568	-	843,609	16.09%	8.10%	12.90%	765,991
2286	City of Millersburg	SLGRP	131,129	85,931	-	217,060	15.43%	8.10%	12.90%	194,224
2287	City of King City	SLGRP	175,234	-	147,475	322,709	19.00%	8.10%	12.90%	448,986
2288	City of Tualatin	SLGRP	4,416,918	4,384,459	1,624,676	10,426,053	16.81%	8.10%	12.90%	10,653,542
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,365,405	862,744	334,436	2,562,585	17.19%	8.10%	12.90%	2,687,033
2291	City of Florence	SLGRP	1,551,468	992,678	266,676	2,810,822	16.99%	8.10%	12.90%	2,861,364
2292	City of North Bend	SLGRP	2,045,987	685,650	931,310	3,662,947	17.40%	8.10%	12.90%	4,284,635
2293	City of Lowell	SLGRP	-	67,085	-	67,085	16.05%	8.10%	12.90%	50,535
2294	City of Depoe Bay	SLGRP	432,493	232,609	-	665,102	14.55%	8.10%	12.90%	577,962
2295	City of Tigard	SLGRP	3,298,937	-	2,625,112	5,924,049	19.92%	8.10%	12.90%	8,404,878
2296	City of Happy Valley	SLGRP	887,343	1,613,915	-	2,501,258	12.44%	8.10%	12.90%	1,922,229
2297	City of Rainier	Indep	501,891	370,384	81,823	954,098	19.59%	8.10%	12.90%	1,039,145
2298	City of Lincoln City	SLGRP	2,903,703	3,210,270	937,769	7,051,742	16.69%	8.10%	12.90%	7,019,971
2299	City of Dunes City	SLGRP	-	39,970	-	39,970	16.05%	8.10%	12.90%	30,109
2300	City of Yachats	SLGRP	238,277	327,259	-	565,536	15.78%	8.10%	12.90%	487,165
2301	City of Moro	SLGRP	47,591	55,796	-	103,387	17.89%	8.10%	12.90%	96,521
2302	City of Mt. Vernon	SLGRP	66,067	75,352	-	141,419	17.89%	8.10%	12.90%	132,407
2303	City of Woodburn	SLGRP	4,743,805	2,636,857	1,212,903	8,593,565	17.02%	8.10%	12.90%	9,093,836
2304	City of Gladstone	SLGRP	1,437,661	536,190	958,476	2,932,327	17.80%	8.10%	12.90%	3,574,874
2305	City of Elkton	SLGRP	27,001	-	-	27,001	12.44%	8.10%	12.90%	21,497
2306	City of Imbler	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2307	City of Yoncalla	SLGRP	74,427	75,189	-	149,616	12.44%	8.10%	12.90%	115,896
2308	City of North Powder	SLGRP	32,033	30,752	-	62,785	12.44%	8.10%	12.90%	48,669
2309	City of Gearhart	Indep	318,923	169,471	52,294	540,688	18.40%	8.10%	12.90%	586,876
2501	Port of The Dalles	SLGRP	136,538	37,725	-	174,263	13.73%	8.10%	12.90%	148,397
2504	Oak Lodge Water District	SLGRP	765,664	187,649	-	953,313	15.75%	8.10%	12.90%	913,145
2507	Port of Astoria	Indep	263,074	1,155,080	-	1,418,154	11.80%	8.10%	12.90%	1,068,795
2508	Multnomah Drainage	SLGRP	245,808	983,291	-	1,229,099	13.85%	8.10%	12.90%	958,597
2510	Horsefly Irrigation District	SLGRP	-	63,022	-	63,022	16.05%	8.10%	12.90%	47,474
2511	Grants Pass Irrigation District	SLGRP	66,540	395,787	-	462,327	17.89%	8.10%	12.90%	374,332
2512	Port of Portland	SLGRP	36,762,001	28,989,613	1,999,348	67,750,962	15.73%	8.10%	12.90%	62,045,074
2513	Port of Coos Bay	SLGRP	283,912	910,023	-	1,193,935	16.35%	8.10%	12.90%	982,606
2515	Klamath County Fire District 1	Indep	2,480,505	113,504	2,406,001	5,000,010	20.85%	8.10%	12.90%	7,244,128
2518	Clackamas County Housing Authority	Indep	1,326,698	713,952	-	2,040,650	15.42%	8.10%	12.90%	1,847,112
2519	Portland Housing Authority	SLGRP	7,054,999	7,572,117	-	14,627,116	14.41%	8.10%	12.90%	12,210,478
2521	League of Oregon Cities	Indep	2,944,619	3,732,492	-	6,677,111	12.32%	8.10%	12.90%	5,133,459
2522	Lane Council of Governments	SLGRP	4,363,088	5,304,749	-	9,667,837	15.75%	8.10%	12.90%	8,394,060
2524	Oak Lodge Sanitary District	Indep	1,164,956	849,773	-	2,014,729	12.84%	8.10%	12.90%	1,597,448

Exhibit E

**Proportionate Share as of December 31, 2014
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Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2526	Clatskanie PUD	SLGRP	988,552	2,206,120	-	3,194,672	15.26%	8.10%	12.90%	2,627,330
2527	Deschutes Valley Water District	Indep	1,325,497	372,153	-	1,697,650	15.14%	8.10%	12.90%	1,564,696
2528	Columbia River Fire & Rescue	SLGRP	2,168,708	-	1,766,256	3,934,964	19.85%	8.10%	12.90%	5,580,430
2529	East Fork Irrigation District	Indep	260,236	26,449	-	286,685	19.04%	8.10%	12.90%	337,037
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,432,494	1,282,549	-	2,715,043	16.36%	8.10%	12.90%	2,466,023
2533	Owyhee Irrigation District	Indep	707,443	578,571	-	1,286,014	16.13%	8.10%	12.90%	1,166,145
2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	5,611	38,011	-	43,622	22.43%	8.10%	12.90%	36,688
2538	Clackamas Vector Control	SLGRP	116,086	217,310	-	333,396	17.89%	8.10%	12.90%	296,613
2540	West Extension Irrigation District	SLGRP	190,297	136,255	-	326,552	12.44%	8.10%	12.90%	254,148
2541	Jackson County Vector Control District	SLGRP	-	82,416	-	82,416	16.05%	8.10%	12.90%	62,084
2542	Rainbow Water District	SLGRP	218,431	249,974	-	468,405	17.89%	8.10%	12.90%	438,400
2544	Santa Clara Rural Fire Protection District	SLGRP	164,185	-	49,407	213,592	21.53%	8.10%	12.90%	305,265
2545	Council of Governments	SLGRP	2,259,307	4,485,221	-	6,744,528	14.65%	8.10%	12.90%	5,497,043
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	740,225	-	130,852	871,077	19.35%	8.10%	12.90%	1,126,005
2550	Nyssa Road Assessment District 2	Indep	137,959	55,072	-	193,031	17.73%	8.10%	12.90%	198,031
2551	Sandy Fire Department	SLGRP	748,252	45,237	186,761	980,250	19.70%	8.10%	12.90%	1,276,216
2552	Winston-Dillard Fire District	SLGRP	637,254	45,111	140,016	822,381	20.17%	8.10%	12.90%	1,080,570
2553	Tangent Rural Fire Protection District	SLGRP	6,945	-	138,394	145,339	21.53%	8.10%	12.90%	230,945
2555	Monroe Fire Department	SLGRP	63,150	-	-	63,150	19.00%	8.10%	12.90%	76,790
2556	Jackson County Fire District 5	Indep	1,221,306	24,876	1,008,893	2,255,075	20.60%	8.10%	12.90%	3,242,734
2557	Estacada Fire Department	SLGRP	285,371	56,165	564,377	905,913	20.71%	8.10%	12.90%	1,323,329
2558	Boring Fire Department	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2559	Keizer Fire Department	SLGRP	964,648	-	1,111,724	2,076,372	19.75%	8.10%	12.90%	2,997,629
2561	Jefferson Rural Fire Protection District	SLGRP	246,341	104,699	-	351,040	19.64%	8.10%	12.90%	388,511
2562	Odell Rural Fire Protection District	SLGRP	38,210	-	-	38,210	19.00%	8.10%	12.90%	46,463
2563	Central Oregon Irrigation District	SLGRP	754,486	868,821	-	1,623,307	14.82%	8.10%	12.90%	1,370,098
2564	Illinois Valley Fire District	SLGRP	73,892	193,386	169,330	436,608	19.00%	8.10%	12.90%	506,391
2567	Charleston Rural Fire Protection District	SLGRP	180,208	-	-	180,208	20.82%	8.10%	12.90%	240,124
2568	Molalla Rural Fire Protection District 73	SLGRP	523,527	20,427	340,895	884,849	19.46%	8.10%	12.90%	1,212,705
2569	Central Oregon Intergovernmental Council	Indep	1,973,442	2,504,475	-	4,477,917	14.08%	8.10%	12.90%	3,664,929
2570	Port of St Helens	Indep	199,717	582,219	-	781,936	14.20%	8.10%	12.90%	620,088
2571	Crystal Springs Water District	SLGRP	110,667	189,504	-	300,171	12.44%	8.10%	12.90%	230,862
2572	Local Government Personnel Institute	SLGRP	61,302	114,584	-	175,886	12.44%	8.10%	12.90%	135,122
2573	Goshen Fire District	SLGRP	-	-	158,702	158,702	16.05%	8.10%	12.90%	253,860
2575	Jefferson County Rural Fire Protection District 1	Indep	66,842	-	243,707	310,549	14.78%	8.10%	12.90%	453,061
2576	Depoe Bay Rural Fire Protection District	SLGRP	109,964	72,486	281,942	464,392	20.00%	8.10%	12.90%	646,352
2578	Washington County Fire District 2	SLGRP	847,859	67,021	410,023	1,324,903	19.33%	8.10%	12.90%	1,755,263
2579	La Pine Rural Fire Protection District	SLGRP	894,837	37,213	893,294	1,825,344	19.32%	8.10%	12.90%	2,563,394
2580	Marion County Fire District 1	SLGRP	2,408,525	128,208	1,048,617	3,585,350	19.49%	8.10%	12.90%	4,778,245
2581	Port of Umatilla	Indep	147,945	-	-	147,945	19.35%	8.10%	12.90%	183,215
2582	Talent Irrigation District	SLGRP	462,675	62,605	-	525,280	16.85%	8.10%	12.90%	546,109
2585	Rogue River Valley Irrigation District	SLGRP	114,365	175,529	-	289,894	12.44%	8.10%	12.90%	223,279
2587	Tualatin Valley Irrigation District	SLGRP	47,247	175,594	-	222,841	12.44%	8.10%	12.90%	169,891
2588	Clatskanie Rural Fire Protection District	SLGRP	320,300	-	534,838	855,138	20.62%	8.10%	12.90%	1,278,220
2589	West Slope Water District	SLGRP	323,530	217,317	-	540,847	14.07%	8.10%	12.90%	455,037

Exhibit E

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Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2590	Redmond Fire & Rescue	SLGRP	2,860,451	138,986	1,265,382	4,264,819	19.86%	8.10%	12.90%	5,764,551
2592	Medford Irrigation District	SLGRP	152,867	220,120	-	372,987	17.89%	8.10%	12.90%	340,843
2594	Metro	SLGRP	27,206,949	27,362,813	-	54,569,762	14.87%	8.10%	12.90%	46,504,716
2595	Canby Fire District	SLGRP	1,380,376	53,685	537,917	1,971,978	19.49%	8.10%	12.90%	2,622,719
2596	Bend Parks & Recreation	Indep	3,068,970	3,860,786	-	6,929,756	13.59%	8.10%	12.90%	5,577,597
2597	Mapleton Water District	Indep	51,890	14,829	-	66,719	16.44%	8.10%	12.90%	65,767
2598	Marion County Housing Authority	SLGRP	231,312	463,163	-	694,475	13.00%	8.10%	12.90%	541,352
2599	South Suburban Sanitary District	SLGRP	302,573	409,331	-	711,904	15.80%	8.10%	12.90%	614,311
2600	Winston-Dillard Water District	SLGRP	263,075	148,079	-	411,154	14.12%	8.10%	12.90%	349,284
2601	Baker Valley Irrigation District	SLGRP	69,752	-	-	69,752	17.89%	8.10%	12.90%	79,863
2602	Aumsville Rural Fire Protection District	SLGRP	60,409	-	122,521	182,930	21.53%	8.10%	12.90%	279,223
2603	Corbett Water District	SLGRP	12,801	196,410	-	209,211	12.44%	8.10%	12.90%	158,147
2604	Netarts-Oceanside Sanitary District	SLGRP	190,988	152,518	-	343,506	14.12%	8.10%	12.90%	287,484
2605	Scio Fire District	SLGRP	98,663	-	-	98,663	20.45%	8.10%	12.90%	129,130
2606	West Valley Housing Authority	SLGRP	408,861	295,978	-	704,839	14.32%	8.10%	12.90%	597,673
2607	Hoodland Fire District 74	SLGRP	480,187	-	293,227	773,414	19.99%	8.10%	12.90%	1,083,378
2608	Gaston Rural Fire Protection District	Indep	1,180	15,349	91,750	108,279	14.49%	8.10%	12.90%	159,420
2610	Turner Fire District	Indep	92,615	2,360	232,906	327,881	25.83%	8.10%	12.90%	527,438
2612	Community Services Consortium	SLGRP	1,461,349	2,500,248	-	3,961,597	14.16%	8.10%	12.90%	3,207,770
2613	Polk Soil & Water Conservation District	Indep	-	190,563	-	190,563	17.01%	8.10%	12.90%	143,551
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2617	Clean Water Services	SLGRP	14,367,255	11,272,545	-	25,639,800	15.86%	8.10%	12.90%	23,074,947
2618	Estacada Cemetery District	Indep	8,451	42,979	-	51,430	21.36%	8.10%	12.90%	43,929
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District 4	SLGRP	183,601	-	89,457	273,058	21.53%	8.10%	12.90%	396,083
2623	Evans Valley Fire District 6	Indep	53,398	-	36,954	90,352	20.46%	8.10%	12.90%	129,033
2624	Klamath Vector Control	SLGRP	-	53,444	-	53,444	16.05%	8.10%	12.90%	40,259
2625	Port of Newport	SLGRP	204,955	423,352	-	628,307	17.19%	8.10%	12.90%	544,394
2626	Tillamook Peoples Utility District	SLGRP	3,617,660	3,614,536	-	7,232,196	15.66%	8.10%	12.90%	6,348,594
2628	McKenzie Fire And Rescue	SLGRP	101,883	40,128	175,859	317,870	19.00%	8.10%	12.90%	435,422
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	70,486	35,032	155,466	260,984	21.19%	8.10%	12.90%	370,663
2631	Arch Cape Water-Sanitary District	SLGRP	68,500	41,074	-	109,574	12.44%	8.10%	12.90%	85,478
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	124,255	262,820	-	387,075	13.87%	8.10%	12.90%	308,281
2637	Northeast Oregon Housing Authority	Indep	319,659	435,393	-	755,052	19.09%	8.10%	12.90%	718,528
2638	North Douglas County Fire and EMS	SLGRP	92,297	43,312	102,872	238,481	19.30%	8.10%	12.90%	311,186
2641	Suburban East Salem Water District	SLGRP	229,813	90,943	-	320,756	15.54%	8.10%	12.90%	297,070
2642	Dexter Rural Fire Protection District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2643	Sweet Home Cemetery	Indep	38,802	75,606	-	114,408	16.43%	8.10%	12.90%	97,755
2644	Lakeside Water District	Indep	76,067	85,099	-	161,166	11.96%	8.10%	12.90%	122,330
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	32,170	-	-	32,170	9.87%	8.10%	12.90%	20,321
2646	Keno Rural Fire Protection District	Indep	118,700	-	-	118,700	19.56%	8.10%	12.90%	148,593
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	-	13,806	254,519	268,325	16.05%	8.10%	12.90%	417,529
2648	Black Butte Ranch Rural Fire Protection District	Indep	351,770	51,128	373,224	776,122	21.15%	8.10%	12.90%	1,111,680
2649	Colton Fire Department	SLGRP	86,750	-	-	86,750	21.53%	8.10%	12.90%	119,535

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2650	Pleasant Hill Fire Department	SLGRP	-	-	53,801	53,801	16.05%	8.10%	12.90%	86,060
2651	Imbler Rural Fire Protection District	SLGRP	10,604	16,721	-	27,325	21.53%	8.10%	12.90%	27,207
2652	The Oregon Consortium	SLGRP	108,902	171,775	-	280,677	17.89%	8.10%	12.90%	254,087
2653	Umatilla Fire Department	SLGRP	83,050	-	51,328	134,378	21.53%	8.10%	12.90%	196,541
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	3,999,338	5,704,808	-	9,704,146	14.70%	8.10%	12.90%	8,060,009
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	367,647	-	-	367,647	20.44%	8.10%	12.90%	480,941
2660	Tualatin Valley Fire & Rescue	SLGRP	28,422,913	4,398,412	14,202,158	47,023,483	19.61%	8.10%	12.90%	61,702,988
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	495,660	496,724	-	992,384	17.01%	8.10%	12.90%	913,777
2664	Applegate Valley Rural Fire Protection District 9	Indep	467,416	-	66,282	533,698	17.31%	8.10%	12.90%	623,847
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	708,053	266,762	-	974,815	16.04%	8.10%	12.90%	927,811
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	914,918	320,440	-	1,235,358	13.92%	8.10%	12.90%	1,056,470
2672	Rockwood Water PUD	Indep	532,542	675,169	-	1,207,711	13.99%	8.10%	12.90%	985,422
2673	Port Orford Library	SLGRP	-	7,182	-	7,182	16.05%	8.10%	12.90%	5,410
2674	Nestucca Rural Fire District	SLGRP	58,419	-	174,383	232,802	19.02%	8.10%	12.90%	350,055
2675	Salmon Harbor-Douglas County	Indep	244,766	151,801	-	396,567	14.92%	8.10%	12.90%	348,074
2676	Woodburn Fire District	SLGRP	823,492	-	375,437	1,198,929	19.65%	8.10%	12.90%	1,636,173
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	145,776	713,256	-	859,032	10.55%	8.10%	12.90%	635,724
2679	Columbia River Public Utility District	Indep	2,089,163	1,975,868	-	4,065,031	13.02%	8.10%	12.90%	3,229,279
2681	Cloverdale Rural Fire Protection District	SLGRP	82,079	-	38,594	120,673	21.38%	8.10%	12.90%	174,045
2684	Parkdale Fire District	SLGRP	68,114	-	39,121	107,235	19.00%	8.10%	12.90%	145,405
2685	Oregon Community College Association	Indep	192,688	429,796	-	622,484	11.88%	8.10%	12.90%	470,270
2686	Weston Cemetery	Indep	23,314	36,774	-	60,088	11.91%	8.10%	12.90%	45,473
2687	Columbia Drainage Vector Control District	SLGRP	62,687	-	-	62,687	12.44%	8.10%	12.90%	49,909
2688	Polk County Fire District 1	Indep	567,213	36,149	376,460	979,822	18.55%	8.10%	12.90%	1,302,812
2689	Redmond Area Park & Recreation District	Indep	240,566	499,202	-	739,768	13.64%	8.10%	12.90%	586,053
2692	Siuslaw Public Library	SLGRP	271,447	116,362	-	387,809	14.16%	8.10%	12.90%	333,652
2694	Philomath Fire Department	SLGRP	158,719	-	210,774	369,493	20.45%	8.10%	12.90%	544,886
2695	Washington County Consolidated Communications Agency	SLGRP	3,454,905	3,292,694	-	6,747,599	15.30%	8.10%	12.90%	5,863,429
2696	Stayton Fire District	SLGRP	315,417	-	160,475	475,892	18.32%	8.10%	12.90%	626,516
2697	Oregon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2698	Halsey Shedd Rural Fire Protection District	Indep	91,302	-	57,546	148,848	21.02%	8.10%	12.90%	214,877
2699	Chetco Library Board	SLGRP	141,407	56,878	-	198,285	17.28%	8.10%	12.90%	199,231
2700	Lowell Rural Fire Protection District	SLGRP	45,726	-	-	45,726	21.53%	8.10%	12.90%	63,007
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	411,653	43,092	360,276	815,021	19.82%	8.10%	12.90%	1,130,932
2702	Banks Fire District 13	Indep	75,903	13,260	96,899	186,062	17.15%	8.10%	12.90%	248,300
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit E

Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors	OPSRP General	OPSRP
	Tier 1/Tier 2 Service	Police & Fire
	6.4	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2705	Lebanon Fire District	SLGRP	1,874,638	67,202	911,541	2,853,381	20.98%	8.10%	12.90%	4,025,838
2706	Stanfield Fire District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2707	Clatskanie Library	SLGRP	70,641	-	-	70,641	16.41%	8.10%	12.90%	74,190
2708	Milton-Freewater Cemetery District 3	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	58,876	84,864	-	143,740	17.89%	8.10%	12.90%	131,339
2710	Klamath County Emergency Communications District	SLGRP	238,152	405,018	-	643,170	14.91%	8.10%	12.90%	532,354
2712	Jefferson County EMS	SLGRP	169,790	205,330	-	375,120	12.44%	8.10%	12.90%	289,855
2713	Port of Tillamook Bay	SLGRP	254,001	451,771	-	705,772	13.86%	8.10%	12.90%	565,628
2714	Winchester Bay Sanitary District	Indep	105,198	44,013	-	149,211	14.23%	8.10%	12.90%	128,961
2715	Jackson County Fire District 3	SLGRP	3,663,771	385,138	2,240,623	6,289,532	19.59%	8.10%	12.90%	8,467,715
2716	Neskowin Water District	SLGRP	91,191	113,311	-	204,502	17.89%	8.10%	12.90%	189,767
2717	Ice Fountain Water District	Indep	104,960	200,290	-	305,250	14.86%	8.10%	12.90%	250,700
2718	Curry Library	SLGRP	29,059	44,408	-	73,467	12.44%	8.10%	12.90%	56,588
2719	Human Solutions, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	94,002	340,191	-	434,193	12.44%	8.10%	12.90%	331,107
2722	Tillamook 9-1-1	Indep	258,456	308,948	-	567,404	13.45%	8.10%	12.90%	455,209
2723	Oregon Coastal Zone Management Association	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2724	Nehalem Bay Wastewater Agency	Indep	151,265	223,589	-	374,854	17.07%	8.10%	12.90%	333,684
2725	West Valley Fire District	Indep	50,224	27,456	526,434	604,114	12.13%	8.10%	12.90%	901,756
2726	Yamhill Communications Agency	SLGRP	543,643	343,029	-	886,672	15.69%	8.10%	12.90%	804,308
2728	Baker County Library District	SLGRP	200,627	217,970	-	418,597	14.89%	8.10%	12.90%	355,386
2729	Douglas County Fire District 2	Indep	2,567,433	1,546,153	1,928,709	6,042,295	19.72%	8.10%	12.90%	7,490,186
2731	Canby Utility Board	SLGRP	533,580	1,214,419	-	1,747,999	15.93%	8.10%	12.90%	1,458,817
2732	Umatilla County Special Library District	SLGRP	43,413	81,724	-	125,137	17.89%	8.10%	12.90%	111,269
2733	Wiard Memorial Park District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2734	Seal Rock Water District	SLGRP	214,298	227,433	-	441,731	14.75%	8.10%	12.90%	373,623
2736	Wasco 9-1-1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	1,015,274	-	435,885	1,451,159	19.75%	8.10%	12.90%	1,980,548
2740	Neskowin Regional Sanitary Authority	Indep	54,225	134,731	-	188,956	13.45%	8.10%	12.90%	148,170
2741	Port of Garibaldi	SLGRP	94,639	98,243	-	192,882	15.01%	8.10%	12.90%	164,920
2742	Amity Fire District	SLGRP	96,256	5,744	-	102,000	21.53%	8.10%	12.90%	136,960
2743	Douglas Soil & Water Conservation District	Indep	55,422	103,482	-	158,904	24.41%	8.10%	12.90%	164,535
2745	Clackamas County Fire District	SLGRP	14,067,651	940,910	9,601,557	24,610,118	20.06%	8.10%	12.90%	34,128,051
2746	Marion-Salem Data Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	1,243,473	917,039	-	2,160,512	14.36%	8.10%	12.90%	1,833,607
2749	Black Butte Ranch Police	SLGRP	296,751	44,409	93,785	434,945	19.00%	8.10%	12.90%	544,321
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	72,639	52,937	-	125,576	16.47%	8.10%	12.90%	116,445
2753	Linn-Benton Housing Authority	SLGRP	684,117	471,481	-	1,155,598	13.85%	8.10%	12.90%	961,568
2754	Western Lane Ambulance District	SLGRP	614,973	447,613	1,624	1,064,210	14.10%	8.10%	12.90%	894,736
2756	Sandy Area Sch Trans Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	533,488	-	372,848	906,336	19.00%	8.10%	12.90%	1,245,129
2758	Mohawk Valley Rural Fire District	SLGRP	-	-	91,342	91,342	16.05%	8.10%	12.90%	146,111
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	96,567	-	-	96,567	20.36%	8.10%	12.90%	125,831
2761	Clackamas River Water	SLGRP	1,820,877	1,039,439	-	2,860,316	14.19%	8.10%	12.90%	2,436,657
2763	Junction City Fire Department	SLGRP	166,995	-	43,403	210,398	19.06%	8.10%	12.90%	273,135

Exhibit E

**Proportionate Share as of December 31, 2014
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Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2765	Green Sanitary	SLGRP	273,095	-	-	273,095	15.14%	8.10%	12.90%	264,618
2766	Southwest Lincoln County Water District	SLGRP	216,494	37,283	-	253,777	13.46%	8.10%	12.90%	214,582
2767	Springfield Utility Board	Indep	90,502	-	-	90,502	16.03%	8.10%	12.90%	92,848
2768	Lake County Library District	SLGRP	28,959	79,831	-	108,790	17.89%	8.10%	12.90%	93,294
2771	Harbor Water PUD	Indep	225,291	102,298	-	327,589	20.94%	8.10%	12.90%	378,987
2772	Umatilla County Soil & Water District	SLGRP	-	114,631	-	114,631	16.05%	8.10%	12.90%	86,352
2773	Housing Authority of Jackson County	SLGRP	1,375,916	1,237,782	-	2,613,698	13.75%	8.10%	12.90%	2,143,227
2774	Oregon Trail Library District	SLGRP	46,270	67,982	-	114,252	17.89%	8.10%	12.90%	104,188
2776	Rainier Cemetery District	SLGRP	-	42,808	-	42,808	16.05%	8.10%	12.90%	32,247
2777	City of Newberg	SLGRP	3,685,258	515,497	2,360,123	6,560,878	18.44%	8.10%	12.90%	8,512,771
2778	Mulino Water District 23	SLGRP	62,117	-	-	62,117	12.44%	8.10%	12.90%	49,455
2779	Brownsville Rural Fire Protection District	Indep	87,726	-	-	87,726	19.50%	8.10%	12.90%	109,482
2780	Nehalem Bay Health District	SLGRP	-	46,593	-	46,593	16.05%	8.10%	12.90%	35,099
2781	North Bend Coos-Curry Housing Authority	SLGRP	89,282	439,811	-	529,093	17.89%	8.10%	12.90%	433,534
2782	Millington Rural Fire Protection District	Indep	55,985	-	-	55,985	22.38%	8.10%	12.90%	80,188
2783	Tillamook Fire District	Indep	225,364	-	62,030	287,394	19.67%	8.10%	12.90%	382,929
2784	Eisenschmidt Pool	SLGRP	115,984	66,180	-	182,164	12.44%	8.10%	12.90%	142,195
2785	Fern Ridge Community Library	Indep	46,781	145,789	-	192,570	23.02%	8.10%	12.90%	178,744
2786	Seal Rock Rural Fire Protection District	SLGRP	62,592	-	-	62,592	19.00%	8.10%	12.90%	76,112
2788	Port of Hood River	Indep	643,819	401,702	-	1,045,521	12.83%	8.10%	12.90%	831,255
2789	Farmers Irrigation District	SLGRP	277,876	316,322	-	594,198	16.76%	8.10%	12.90%	536,346
2790	Silver Falls Library District	SLGRP	170,119	144,311	-	314,430	13.25%	8.10%	12.90%	252,970
2792	North Wasco County Parks And Recreation District	SLGRP	169,034	159,007	-	328,041	15.38%	8.10%	12.90%	286,164
2793	North Lincoln Fire & Rescue District 1	SLGRP	356,907	99,866	129,837	586,610	19.84%	8.10%	12.90%	736,103
2794	Siuslaw Rural Fire Protection District 1	SLGRP	192,956	95,262	265,091	553,309	21.28%	8.10%	12.90%	758,591
2796	West Side Rural Fire Protection District	Indep	89,702	-	39,878	129,580	26.37%	8.10%	12.90%	215,177
2797	Vernonia Fire	Indep	20,743	-	60,220	80,963	10.80%	8.10%	12.90%	110,665
2798	Fairview Water District	SLGRP	35,262	52,625	-	87,887	17.89%	8.10%	12.90%	80,016
2799	Sublimity Fire District	SLGRP	34,278	-	66,339	100,617	12.44%	8.10%	12.90%	133,407
2801	Coburg Rural Fire Protection District	SLGRP	74,038	-	48,772	122,810	19.00%	8.10%	12.90%	168,046
2802	Rural Road Assessment District 3	SLGRP	99,845	113,965	-	213,810	12.44%	8.10%	12.90%	165,342
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	40,494	-	40,494	17.01%	8.10%	12.90%	30,504
2804	Aurora Rural Fire Protection District	SLGRP	79,872	-	225,024	304,896	19.00%	8.10%	12.90%	457,073
2806	Multnomah County Rural Fire Protection District 14	SLGRP	44,059	-	-	44,059	12.44%	8.10%	12.90%	35,078
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2810	Sutherlin Water Control District	SLGRP	-	55,775	-	55,775	16.05%	8.10%	12.90%	42,015
2811	Mid-Columbia Center For Living	SLGRP	1,484,402	3,396,971	-	4,881,373	14.28%	8.10%	12.90%	3,915,563
2812	Workforce Development Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	1,050,518	971,207	-	2,021,725	13.98%	8.10%	12.90%	1,671,530
2815	Hermiston Rural Fire Protection District	Indep	1,440,780	39,551	727,056	2,207,387	19.30%	8.10%	12.90%	2,972,444
2816	Odell Sanitary District	SLGRP	43,364	125,630	-	168,994	12.44%	8.10%	12.90%	129,162
2817	Wickiup Water District	SLGRP	-	102,203	-	102,203	16.05%	8.10%	12.90%	76,990
2818	Netarts Water District	SLGRP	93,539	17,499	-	111,038	12.44%	8.10%	12.90%	87,654
2819	Harrisburg Fire and Rescue	SLGRP	10,693	-	69,580	80,273	19.00%	8.10%	12.90%	124,303
2820	Central Oregon Coast Fire & Rescue District	SLGRP	10,804	39,086	249,270	299,160	19.00%	8.10%	12.90%	441,313
2821	Tillamook County Soil And Water Conservation District	Indep	166,220	-	-	166,220	12.97%	8.10%	12.90%	137,976
2822	Deschutes County Rural Fire Protection District 2	SLGRP	113,721	-	-	113,721	12.44%	8.10%	12.90%	90,540

Exhibit E

Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2823	Lyons Fire District	SLGRP	-	41,297	-	41,297	16.05%	8.10%	12.90%	31,109
2824	Glide Fire Department	SLGRP	16,574	48,567	-	65,141	17.89%	8.10%	12.90%	55,562
2825	Northern Oregon Corrections	SLGRP	1,385,140	1,436,985	698,301	3,520,426	16.32%	8.10%	12.90%	3,646,234
2826	Wasco County Soil-Water Conservation District	SLGRP	214,410	120,790	-	335,200	12.44%	8.10%	12.90%	261,696
2828	Deschutes Public Library District	Indep	2,276,255	1,715,830	-	3,992,085	13.29%	8.10%	12.90%	3,228,626
2829	Hubbard Rural Fire Protection District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	65,883	-	44,955	110,838	19.00%	8.10%	12.90%	152,024
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	86,589	37,095	280,464	404,148	20.82%	8.10%	12.90%	591,952
2834	Crescent Rural Fire Protection District	SLGRP	-	-	69,889	69,889	16.05%	8.10%	12.90%	111,794
2835	North Clackamas County Water Commission	Indep	208,423	-	-	208,423	22.43%	8.10%	12.90%	299,195
2837	NORCOM	SLGRP	447,364	713,035	-	1,160,399	14.57%	8.10%	12.90%	954,287
2838	High Desert Parks & Recreation District	SLGRP	-	6,673	-	6,673	16.05%	8.10%	12.90%	5,027
2839	North Morrow Vector Control District	SLGRP	116,347	-	-	116,347	12.44%	8.10%	12.90%	92,631
2840	Cannon Beach Rural Fire Protection District	SLGRP	78,657	-	65,860	144,517	19.00%	8.10%	12.90%	200,997
2841	Jefferson County Soil & Water Conservation District	Indep	62,151	129,584	-	191,735	10.35%	8.10%	12.90%	138,784
2842	Tualatin Valley Water District	SLGRP	5,579,560	3,556,354	-	9,135,914	14.78%	8.10%	12.90%	7,956,819
2843	Yachats Rural Fire Protection District	SLGRP	49,851	-	125,450	175,301	19.00%	8.10%	12.90%	261,289
2844	Crook County Rural Fire Protection District 1	SLGRP	385,754	68,659	1,073,166	1,527,579	17.76%	8.10%	12.90%	2,206,821
2845	Sunrise Water Authority	Indep	247,166	943,898	-	1,191,064	10.42%	8.10%	12.90%	875,868
2846	Jefferson County Library District	SLGRP	94,146	70,705	-	164,851	13.08%	8.10%	12.90%	132,074
2847	Sweet Home Fire and Ambulance District	SLGRP	432,608	1,429	422,395	856,432	20.53%	8.10%	12.90%	1,245,152
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	1,995	174,553	-	176,548	15.44%	8.10%	12.90%	133,462
2850	Lake County 4-H & Extension Service	SLGRP	-	59,341	-	59,341	16.05%	8.10%	12.90%	44,702
2851	East Umatilla County Rural Fire Protection District	SLGRP	59,116	-	-	59,116	19.00%	8.10%	12.90%	71,885
2852	Ochoco Irrigation District	SLGRP	320,927	89,652	-	410,579	12.44%	8.10%	12.90%	323,044
2853	Mill City Rural Fire Protection District	SLGRP	53,429	-	-	53,429	19.00%	8.10%	12.90%	64,970
2854	Sunset Empire Transportation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2855	Harney Hospital	SLGRP	2,320,816	6,086,277	-	8,407,093	14.31%	8.10%	12.90%	6,710,289
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	1,352,979	11,154	547,604	1,911,737	18.59%	8.10%	12.90%	2,494,070
2858	Nesika Beach-Ophir Water District	SLGRP	59,786	32,565	-	92,351	16.47%	8.10%	12.90%	87,550
2859	South Lane County Fire and Rescue	Indep	680,893	104,118	1,026,130	1,811,141	20.93%	8.10%	12.90%	2,631,899
2860	Coos County Airport District	SLGRP	131,441	539,495	-	670,936	12.44%	8.10%	12.90%	511,050
2861	Mt Angel Fire District	Indep	30,557	33,001	-	63,558	18.52%	8.10%	12.90%	61,078
2864	Tri-City Water and Sanitary Authority	SLGRP	67,500	303,140	-	370,640	12.44%	8.10%	12.90%	282,096
2865	Tri-County Cooperative Weed Management Area	Indep	-	75,233	-	75,233	17.01%	8.10%	12.90%	56,673
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	137,123	331,556	-	468,679	15.81%	8.10%	12.90%	388,508
2869	Nehalem Bay Fire & Rescue	SLGRP	74,403	5,382	59,568	139,353	21.51%	8.10%	12.90%	201,765
2870	Clackamas River Water Providers	Indep	76,554	67,685	-	144,239	8.48%	8.10%	12.90%	92,534
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	Indep	-	-	38,534	38,534	17.01%	8.10%	12.90%	61,639
2874	Umatilla-Morrow Radio and Data District	Indep	205,709	-	-	205,709	10.17%	8.10%	12.90%	133,892
2876	Oregon Municipal Electric Utilities Association	Indep	97,533	-	-	97,533	12.06%	8.10%	12.90%	75,280
2877	Mid-Columbia Fire And Rescue V1-801	Indep	86,106	55,956	1,747,231	1,889,293	16.84%	8.10%	12.90%	2,929,824

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
2878	Yamhill Fire Protection District	Indep	-	-	113,496	113,496	17.01%	8.10%	12.90%	181,548
2879	LaGrande Rural Fire Protection District	Indep	-	-	75,446	75,446	17.01%	8.10%	12.90%	120,683
2880	Oregon Health & Science University	SLGRP	213,119,238	134,877,215	526,128	348,522,581	15.45%	8.10%	12.90%	313,176,903
2881	Lake Chinook Fire and Rescue District	Indep	-	-	35,652	35,652	17.01%	8.10%	12.90%	57,029
2883	Lane Fire Authority	SLGRP	1,105,489	51,171	1,201,001	2,357,661	20.17%	8.10%	12.90%	3,386,722
2884	North Central Public Health District	SLGRP	382,783	728,936	-	1,111,719	17.07%	8.10%	12.90%	967,290
2885	Siletz Rural Fire Protection District	Indep	-	-	135,428	135,428	17.01%	8.10%	12.90%	216,631
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2900	Clatsop Community College	SLGRP	2,586,394	2,787,094	-	5,373,488	14.90%	8.10%	12.90%	4,565,903
2901	Blue Mountain Community College	SLGRP	5,507,024	3,991,000	22,835	9,520,859	14.90%	8.10%	12.90%	8,294,445
2902	Treasure Valley Community College	SLGRP	4,052,611	5,956,542	654	10,009,807	14.90%	8.10%	12.90%	8,352,679
2903	Umpqua Community College	SLGRP	4,754,471	7,521,514	16,470	12,292,455	14.90%	8.10%	12.90%	10,226,165
2904	Lane Community College	SLGRP	28,736,569	22,361,405	16,989	51,114,963	14.90%	8.10%	12.90%	44,275,214
2905	Mt Hood Community College	SLGRP	19,078,745	16,814,929	-	35,893,674	14.90%	8.10%	12.90%	30,860,177
2906	Klamath Community College	SLGRP	843,190	2,839,719	-	3,682,909	14.90%	8.10%	12.90%	2,943,226
2908	Clackamas Community College	SLGRP	13,365,241	12,929,117	-	26,294,358	14.90%	8.10%	12.90%	22,484,598
2910	Linn-Benton Community College	SLGRP	14,224,131	11,007,709	636	25,232,476	14.90%	8.10%	12.90%	21,857,256
2918	Portland Community College	SLGRP	64,519,132	63,685,988	46,347	128,251,467	14.90%	8.10%	12.90%	109,574,236
2919	Chemeketa Community College	SLGRP	24,906,544	19,767,774	10,240	44,684,558	14.90%	8.10%	12.90%	38,658,324
2922	Rogue Community College	SLGRP	10,099,197	9,277,800	28,055	19,405,052	14.90%	8.10%	12.90%	16,664,438
2995	Oregon Coast Community College	SLGRP	1,030,806	1,069,474	-	2,100,280	14.90%	8.10%	12.90%	1,788,611
2996	Columbia Gorge Community College	SLGRP	2,331,108	2,991,545	9,359	5,332,012	14.90%	8.10%	12.90%	4,491,446
2997	Tillamook Bay Community College	SLGRP	504,786	1,062,991	19,894	1,587,671	14.90%	8.10%	12.90%	1,313,937
2998	Southwestern Community College	SLGRP	4,523,241	5,887,916	-	10,411,157	14.90%	8.10%	12.90%	8,748,730
2999	Central Oregon Community College	SLGRP	8,728,283	14,178,030	18,281	22,924,594	14.90%	8.10%	12.90%	19,032,843
3003	Baker School District 5J	Schools	5,402,524	3,088,664	-	8,491,188	13.72%	8.10%	12.90%	7,070,539
3008	Huntington School District 16J	Schools	134,276	298,682	-	432,958	13.72%	8.10%	12.90%	342,902
3016	Burnt River High School	Schools	234,817	99,029	-	333,846	13.72%	8.10%	12.90%	280,787
3027	Pine-Eagle School District 61	Schools	473,957	615,069	-	1,089,026	13.72%	8.10%	12.90%	879,504
3037	Alsea School	Schools	347,759	547,705	-	895,464	13.72%	8.10%	12.90%	717,946
3039	Corvallis School District 509J	Schools	16,702,549	13,402,393	-	30,104,942	13.72%	8.10%	12.90%	24,762,197
3043	Philomath School District 17J	Schools	4,125,539	1,826,948	-	5,952,487	13.72%	8.10%	12.90%	4,998,793
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	24,299,656	17,587,104	-	41,886,760	13.72%	8.10%	12.90%	34,585,407
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,672,672	1,038,728	-	2,711,400	13.72%	8.10%	12.90%	2,251,214
3122	Oregon City School District 62	Schools	24,060,832	14,609,115	-	38,669,947	13.72%	8.10%	12.90%	32,132,382
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	4,698,226	3,808,460	-	8,506,686	13.72%	8.10%	12.90%	6,994,331
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	5,446,877	4,184,784	3,688	9,635,349	13.72%	8.10%	12.90%	7,941,091
3186	Jewell School District 8	Schools	864,223	789,976	-	1,654,199	13.72%	8.10%	12.90%	1,353,946

Exhibit E

**Proportionate Share as of December 31, 2014
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Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
3187	Seaside Schools	Schools	5,920,406	2,339,917	-	8,260,323	13.72%	8.10%	12.90%	6,961,250
3195	Warrenton-Hammond School District	Schools	1,370,228	2,635,414	212,061	4,217,703	13.72%	8.10%	12.90%	3,527,640
3230	Vernonia School District	Schools	1,805,887	1,072,585	-	2,878,472	13.72%	8.10%	12.90%	2,393,692
3241	Coquille School District 8	Schools	2,442,172	1,407,427	-	3,849,599	13.72%	8.10%	12.90%	3,204,637
3242	Coos Bay School District 9	Schools	7,544,106	4,712,975	-	12,257,081	13.72%	8.10%	12.90%	10,174,613
3245	North Bend Public Schools	Schools	5,406,952	4,329,432	-	9,736,384	13.72%	8.10%	12.90%	8,009,098
3252	Powers School District	Schools	533,651	203,732	-	737,383	13.72%	8.10%	12.90%	622,060
3257	Myrtle Point School District 41	Schools	1,455,644	1,918,013	-	3,373,657	13.72%	8.10%	12.90%	2,723,011
3264	Bandon School District	Schools	1,625,929	1,470,287	-	3,096,216	13.72%	8.10%	12.90%	2,535,263
3274	Crook County School District	Schools	8,285,381	5,631,052	-	13,916,433	13.72%	8.10%	12.90%	11,517,099
3275	Port Orford-Langlois School District 2Cj	Schools	603,737	896,028	-	1,499,765	13.72%	8.10%	12.90%	1,205,107
3277	Curry County School District 3C	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3281	Ophir School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3282	Pistol River School District 16	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	3,726,672	3,196,964	-	6,923,636	13.72%	8.10%	12.90%	5,680,589
3288	Central Curry School District 1	Schools	1,418,977	783,562	-	2,202,539	13.72%	8.10%	12.90%	1,836,233
3291	Bend-La Pine Public Schools	Schools	41,555,059	37,590,673	-	79,145,732	13.72%	8.10%	12.90%	64,805,720
3296	Sisters School District	Schools	3,248,145	2,131,238	-	5,379,383	13.72%	8.10%	12.90%	4,457,593
3307	Oakland School District	Schools	1,322,307	1,252,301	-	2,574,608	13.72%	8.10%	12.90%	2,104,450
3310	Roseburg Public Schools	Schools	14,972,650	9,917,013	-	24,889,663	13.72%	8.10%	12.90%	20,617,670
3316	Glide School District 12	Schools	2,161,436	1,041,676	-	3,203,112	13.72%	8.10%	12.90%	2,682,608
3318	Days Creek School District 15	Schools	621,041	359,056	-	980,097	13.72%	8.10%	12.90%	815,801
3319	South Umpqua School District	Schools	3,364,106	2,414,992	-	5,779,098	13.72%	8.10%	12.90%	4,773,168
3320	Camas Valley School District 21	Schools	410,411	542,174	-	952,585	13.72%	8.10%	12.90%	768,793
3321	North Douglas School District 22	Schools	926,414	708,238	-	1,634,652	13.72%	8.10%	12.90%	1,346,981
3324	Yoncalla School District 32	Schools	890,492	604,701	-	1,495,193	13.72%	8.10%	12.90%	1,237,444
3325	Elkton School District 34	Schools	350,515	753,747	-	1,104,262	13.72%	8.10%	12.90%	875,578
3331	Umpqua School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3335	Riddle School District	Schools	962,187	729,064	-	1,691,251	13.72%	8.10%	12.90%	1,394,081
3338	Glendale 77	Schools	1,018,202	387,478	-	1,405,680	13.72%	8.10%	12.90%	1,185,950
3349	Winston-Dillard Schools	Schools	3,378,642	1,901,313	-	5,279,955	13.72%	8.10%	12.90%	4,398,977
3353	Sutherlin School District 130	Schools	3,863,707	2,374,057	-	6,237,764	13.72%	8.10%	12.90%	5,181,021
3361	Arlington Public Schools	Schools	673,901	282,698	-	956,599	13.72%	8.10%	12.90%	804,695
3364	Condon Admin School District 25J	Schools	594,486	157,656	-	752,142	13.72%	8.10%	12.90%	640,769
3370	Prairie City School District 4	Schools	559,880	290,172	-	850,052	13.72%	8.10%	12.90%	710,206
3372	Monument School District 8	Schools	289,674	202,809	-	492,483	13.72%	8.10%	12.90%	407,133
3375	Dayville School District 16J	Schools	245,501	316,812	-	562,313	13.72%	8.10%	12.90%	454,224
3376	Long Creek Schools	Schools	225,533	85,911	-	311,444	13.72%	8.10%	12.90%	262,753
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	121,532	103,421	-	224,953	13.72%	8.10%	12.90%	184,622
3395	Pine Creek School	Schools	-	30,627	-	30,627	13.72%	8.10%	12.90%	23,071
3396	Diamond School District 7	Schools	68,047	39,861	-	107,908	13.72%	8.10%	12.90%	89,778
3397	Suntex School District	Schools	47,545	65,451	-	112,996	13.72%	8.10%	12.90%	91,053
3398	Drewsey School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3399	Frenchglen School District	Schools	67,507	43,673	-	111,180	13.72%	8.10%	12.90%	92,175
3405	Fields-Trout Creek 33	Schools	-	93,924	-	93,924	13.72%	8.10%	12.90%	70,753
3407	Crane Union High School	Schools	388,939	301,864	-	690,803	13.72%	8.10%	12.90%	568,914
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit E

**Proportionate Share as of December 31, 2014
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Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3409	Hood River County School District	Schools	13,144,853	8,971,872	-	22,116,725	13.72%	8.10%	12.90%	18,300,744
3414	City of Phoenix School District	Schools	6,147,405	4,152,990	-	10,300,395	13.72%	8.10%	12.90%	8,526,361
3415	Ashland Public Schools	Schools	7,667,262	5,726,999	-	13,394,261	13.72%	8.10%	12.90%	11,046,618
3416	Central Point School District 6	Schools	10,861,280	8,271,865	-	19,133,145	13.72%	8.10%	12.90%	15,768,269
3417	Eagle Point School District 9	Schools	9,557,493	6,877,520	-	16,435,013	13.72%	8.10%	12.90%	13,573,079
3424	Rogue River School District	Schools	1,715,964	1,524,937	-	3,240,901	13.72%	8.10%	12.90%	2,655,489
3432	Prospect School District	Schools	284,004	781,777	-	1,065,781	13.72%	8.10%	12.90%	838,291
3439	Butte Falls School District	Schools	623,981	471,041	-	1,095,022	13.72%	8.10%	12.90%	902,740
3440	Pinehurst School	Schools	110,877	67,071	-	177,948	13.72%	8.10%	12.90%	147,883
3445	Culver School District 4	Schools	1,538,823	1,676,830	3,149	3,218,802	13.72%	8.10%	12.90%	2,619,403
3446	Ashwood School	Schools	-	35,320	-	35,320	13.72%	8.10%	12.90%	26,607
3447	Madras School District	Schools	7,580,394	8,949,141	-	16,529,535	13.72%	8.10%	12.90%	13,397,580
3451	Black Butte School District	Schools	36,176	162,136	-	198,312	13.72%	8.10%	12.90%	153,902
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3454	Grants Pass School District	Schools	18,503,907	11,673,033	-	30,176,940	13.72%	8.10%	12.90%	25,041,206
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3456	Klamath County School District	Schools	16,816,736	11,539,909	-	28,356,645	13.72%	8.10%	12.90%	23,459,453
3457	Klamath Falls City Schools	Schools	9,926,710	5,389,136	-	15,315,846	13.72%	8.10%	12.90%	12,776,082
3460	Union School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	2,297,418	1,410,917	1,352	3,709,687	13.72%	8.10%	12.90%	3,082,323
3462	Paisley School District	Schools	224,536	494,686	-	719,222	13.72%	8.10%	12.90%	569,808
3463	North Lake School District 14	Schools	613,101	642,489	-	1,255,590	13.72%	8.10%	12.90%	1,022,339
3464	Plush School District	Schools	66,479	22,101	-	88,580	13.72%	8.10%	12.90%	75,023
3465	Adel School District 21	Schools	82,384	-	-	82,384	13.72%	8.10%	12.90%	72,340
3470	Pleasant Hill School District	Schools	2,271,710	1,417,415	-	3,689,125	13.72%	8.10%	12.90%	3,062,482
3473	Eugene School District 4J	Schools	47,544,257	34,199,823	-	81,744,080	13.72%	8.10%	12.90%	67,510,388
3487	Springfield School District 19	Schools	29,097,350	21,270,866	-	50,368,216	13.72%	8.10%	12.90%	41,573,144
3494	Fern Ridge School District	Schools	2,984,049	2,931,495	-	5,915,544	13.72%	8.10%	12.90%	4,828,529
3498	Mapleton School District	Schools	778,736	508,397	-	1,287,133	13.72%	8.10%	12.90%	1,066,768
3502	Creswell School District 40	Schools	3,794,750	2,085,449	-	5,880,199	13.72%	8.10%	12.90%	4,903,063
3506	South Lane School District	Schools	8,932,130	5,554,044	-	14,486,174	13.72%	8.10%	12.90%	12,026,986
3510	Bethel School District	Schools	13,024,587	11,838,006	-	24,862,593	13.72%	8.10%	12.90%	20,354,199
3517	Crow-Applegate-Lorane District 66	Schools	706,532	845,155	-	1,551,687	13.72%	8.10%	12.90%	1,257,047
3519	McKenzie School District	Schools	565,412	888,454	-	1,453,866	13.72%	8.10%	12.90%	1,165,749
3520	Junction City School District 69	Schools	4,148,420	3,516,247	-	7,664,667	13.72%	8.10%	12.90%	6,291,433
3522	Lowell School District	Schools	556,799	982,028	-	1,538,827	13.72%	8.10%	12.90%	1,228,676
3524	Oakridge School District	Schools	1,955,155	674,293	-	2,629,448	13.72%	8.10%	12.90%	2,224,727
3527	Marcola School District 79	Schools	471,931	647,628	-	1,119,559	13.72%	8.10%	12.90%	902,251
3533	Triangle Lake Schools	Schools	746,298	699,902	-	1,446,200	13.72%	8.10%	12.90%	1,182,546
3537	Siuslaw School District 97J	Schools	3,828,667	2,823,512	-	6,652,179	13.72%	8.10%	12.90%	5,488,828
3579	Lincoln County School District	Schools	9,538,874	9,936,687	-	19,475,561	13.72%	8.10%	12.90%	15,861,201
3582	Linn County School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615	Central Linn School District 552C	Schools	1,455,460	1,890,587	-	3,346,047	13.72%	8.10%	12.90%	2,702,190
3618	Sweet Home School District 55	Schools	5,784,996	3,791,205	-	9,576,201	13.72%	8.10%	12.90%	7,935,604
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3647	Scio School District 95C	Schools	1,092,266	2,412,612	-	3,504,878	13.72%	8.10%	12.90%	2,776,518

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3665	Santiam Canyon School District	Schools	1,530,836	739,122	-	2,269,958	13.72%	8.10%	12.90%	1,900,977
3676	Harrisburg High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3684	Ontario School District 8C	Schools	6,197,494	5,715,412	-	11,912,906	13.72%	8.10%	12.90%	9,747,315
3687	Juntura Grade School	Schools	53,415	-	-	53,415	13.72%	8.10%	12.90%	46,903
3689	Vale School District 15	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3694	Nyssa School District 26	Schools	3,499,545	2,113,546	-	5,613,091	13.72%	8.10%	12.90%	4,665,015
3696	Annex Elementary School	Schools	93,565	133,039	-	226,604	13.72%	8.10%	12.90%	182,376
3707	Adrian School District 61	Schools	1,134,859	196,816	-	1,331,675	13.72%	8.10%	12.90%	1,144,758
3709	Harper School District 66	Schools	466,660	177,205	-	643,865	13.72%	8.10%	12.90%	543,253
3712	W W Jones School	Schools	3,773	96,007	-	99,780	13.72%	8.10%	12.90%	75,635
3715	Vale High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3727	Aumsville Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3729	Jefferson School District 14Cj	Schools	2,418,128	2,171,155	-	4,589,283	13.72%	8.10%	12.90%	3,758,841
3730	North Marion School District 15	Schools	5,225,007	3,852,068	-	9,077,075	13.72%	8.10%	12.90%	7,489,737
3732	Marion Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3735	Salem-Keizer Public Schools	Schools	114,336,337	91,724,363	14,459	206,075,159	13.72%	8.10%	12.90%	169,515,542
3750	St Paul School District	Schools	695,890	881,116	-	1,577,006	13.72%	8.10%	12.90%	1,274,792
3759	Eldredge Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772	Stayton School District 77J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3780	Mt Angel School District 91	Schools	2,403,724	1,227,308	-	3,631,032	13.72%	8.10%	12.90%	3,035,193
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	16,142,687	12,579,371	-	28,722,058	13.72%	8.10%	12.90%	23,650,611
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	5,812,504	3,843,543	-	9,656,047	13.72%	8.10%	12.90%	7,999,184
3818	Portland Public Schools	Schools	148,760,903	129,087,513	4,845	277,853,261	13.72%	8.10%	12.90%	227,873,347
3820	Parkrose School District	Schools	9,268,764	6,977,765	-	16,246,529	13.72%	8.10%	12.90%	13,395,067
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	35,305,828	25,773,648	549	61,080,025	13.72%	8.10%	12.90%	50,417,509
3842	Corbett School District 39	Schools	1,972,162	3,071,761	-	5,043,923	13.72%	8.10%	12.90%	4,045,674
3843	David Douglas School Dist	Schools	37,995,201	27,070,586	-	65,065,787	13.72%	8.10%	12.90%	53,755,099
3847	Riverdale School	Schools	2,123,948	1,729,513	-	3,853,461	13.72%	8.10%	12.90%	3,167,838
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3850	Dallas School Dist	Schools	8,315,279	5,146,952	-	13,462,231	13.72%	8.10%	12.90%	11,178,679
3859	Central School District 13J	Schools	8,228,414	5,805,948	-	14,034,362	13.72%	8.10%	12.90%	11,598,826
3865	Perrydale School District 21	Schools	900,500	635,080	-	1,535,580	13.72%	8.10%	12.90%	1,269,117
3887	Falls City School District	Schools	259,524	579,610	-	839,134	13.72%	8.10%	12.90%	664,503
3894	Sherman County School District 9	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3902	Tillamook Public Schools	Schools	4,850,090	4,224,258	-	9,074,348	13.72%	8.10%	12.90%	7,440,901
3920	Neah-Kah-Nie School District	Schools	3,164,679	2,239,359	-	5,404,038	13.72%	8.10%	12.90%	4,465,750
3927	Echo School District	Schools	499,575	973,639	-	1,473,214	13.72%	8.10%	12.90%	1,172,109

Exhibit E

Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3928	Umatilla School District 6R	Schools	3,265,313	3,189,687	-	6,455,000	13.72%	8.10%	12.90%	5,269,997
3929	Ferndale School District 10	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3931	Pendleton School District 16R	Schools	10,600,977	3,868,333	2,004	14,471,314	13.72%	8.10%	12.90%	12,225,727
3935	Athena-Weston School District 29Rj	Schools	2,028,319	977,762	-	3,006,081	13.72%	8.10%	12.90%	2,517,574
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3942	Stanfield School District	Schools	1,239,970	1,204,185	-	2,444,155	13.72%	8.10%	12.90%	1,995,905
3944	Ukiah School	Schools	276,655	90,387	-	367,042	13.72%	8.10%	12.90%	311,014
3957	Helix School District	Schools	342,492	523,785	-	866,277	13.72%	8.10%	12.90%	695,303
3958	Pilot Rock School District 2R	Schools	1,109,731	624,224	-	1,733,955	13.72%	8.10%	12.90%	1,444,661
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3965	La Grande Public Schools	Schools	5,311,435	3,674,560	-	8,985,995	13.72%	8.10%	12.90%	7,431,911
3966	Union County School District	Schools	1,125,688	399,580	4,206	1,529,474	13.72%	8.10%	12.90%	1,296,176
3967	North Powder School District	Schools	798,160	433,486	-	1,231,646	13.72%	8.10%	12.90%	1,027,393
3969	Imbler School District	Schools	931,661	571,933	-	1,503,594	13.72%	8.10%	12.90%	1,248,910
3970	Cove School District	Schools	998,255	174,645	-	1,172,900	13.72%	8.10%	12.90%	1,008,108
3973	Elgin School District 23	Schools	1,051,208	615,506	-	1,666,714	13.72%	8.10%	12.90%	1,386,705
3986	Joseph School District 6	Schools	875,553	585,161	-	1,460,714	13.72%	8.10%	12.90%	1,209,607
3990	Wallowa School	Schools	786,869	387,095	-	1,173,964	13.72%	8.10%	12.90%	982,533
3993	Enterprise School District 21	Schools	1,161,429	546,787	-	1,708,216	13.72%	8.10%	12.90%	1,431,722
4003	Troy School District 54	Schools	-	48,015	-	48,015	13.72%	8.10%	12.90%	36,170
4008	Chenoweth School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	926,616	656,051	2,491	1,585,158	13.72%	8.10%	12.90%	1,311,831
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	1,578,684	1,302,047	-	2,880,731	13.72%	8.10%	12.90%	2,367,043
4035	Banks School District	Schools	2,011,845	2,083,865	-	4,095,710	13.72%	8.10%	12.90%	3,336,336
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	119,449,907	84,603,029	90,274	204,143,210	13.72%	8.10%	12.90%	168,762,438
4080	North Plains School District 70	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	388,425	88,917	-	477,342	13.72%	8.10%	12.90%	408,049
4114	Fossil School District 21J	Schools	525,108	288,506	-	813,614	13.72%	8.10%	12.90%	678,418
4128	Yamhill Grade School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4135	Newberg School District 29Jt	Schools	13,372,032	10,657,869	-	24,029,901	13.72%	8.10%	12.90%	19,770,287
4142	McMinnville Schools	Schools	19,289,003	13,454,799	-	32,743,802	13.72%	8.10%	12.90%	27,072,788
4144	Sheridan School District 48J	Schools	2,370,742	1,953,887	-	4,324,629	13.72%	8.10%	12.90%	3,553,564
4166	Yamhill-Carlton School District 1	Schools	2,924,908	2,154,216	-	5,079,124	13.72%	8.10%	12.90%	4,191,074
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4189	Wasco County High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4203	Victor Point School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4218	Curry County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4219	Grant County Education Service District	Schools	528,375	161,583	-	689,958	13.72%	8.10%	12.90%	585,676
4220	Jefferson County Education Service District	Schools	491,126	334,685	-	825,811	13.72%	8.10%	12.90%	683,366
4221	Marion Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4223	InterMountain Education Service District	Schools	4,858,704	3,802,988	100,634	8,762,326	13.72%	8.10%	12.90%	7,292,096
4224	Wallowa County Region 18	Schools	608,744	371,937	-	980,681	13.72%	8.10%	12.90%	814,706

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4225	Washington County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4226	North Central Education Service District	Schools	350,501	389,025	-	739,526	13.72%	8.10%	12.90%	600,820
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4230	Mari-Linn School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4232	South Coast Education Service District Region 7	Schools	2,758,107	1,449,536	-	4,207,643	13.72%	8.10%	12.90%	3,513,774
4237	Douglas Education Service District	Schools	3,107,350	5,552,846	-	8,660,196	13.72%	8.10%	12.90%	6,911,461
4238	Multnomah Education Service District	Schools	9,455,833	7,618,135	213,154	17,287,122	13.72%	8.10%	12.90%	14,382,680
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4252	High Desert Education Service District	Schools	5,761,857	4,540,911	-	10,302,768	13.72%	8.10%	12.90%	8,480,040
4254	Willamette Education Service District	Schools	8,427,012	5,076,071	234,516	13,737,599	13.72%	8.10%	12.90%	11,598,527
4258	Hermiston School District 8R	Schools	10,710,028	9,796,724	-	20,506,752	13.72%	8.10%	12.90%	16,784,134
4259	Clackamas Education Service District	Schools	7,665,871	6,142,126	-	13,807,997	13.72%	8.10%	12.90%	11,358,112
4260	Greater Albany School District 8J	Schools	22,273,130	20,118,000	-	42,391,130	13.72%	8.10%	12.90%	34,712,479
4268	Lake Oswego School District	Schools	19,339,040	13,282,591	-	32,621,631	13.72%	8.10%	12.90%	26,987,000
4270	Silver Falls School District	Schools	10,537,369	6,283,331	-	16,820,700	13.72%	8.10%	12.90%	13,985,886
4271	Malheur Education Service District Region 14	Schools	930,695	699,563	-	1,630,258	13.72%	8.10%	12.90%	1,344,205
4272	Linn-Benton-Lincoln Education Service District	Schools	6,522,380	4,034,620	-	10,557,000	13.72%	8.10%	12.90%	8,766,451
4273	Double O School District	Schools	-	36,074	-	36,074	13.72%	8.10%	12.90%	27,175
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4276	Lane County Education Service District	Schools	4,188,232	2,573,527	-	6,761,759	13.72%	8.10%	12.90%	5,616,241
4277	Mitchell School	Schools	232,033	324,682	-	556,715	13.72%	8.10%	12.90%	448,326
4279	St Helens School District 502	Schools	9,618,666	4,364,337	-	13,983,003	13.72%	8.10%	12.90%	11,733,613
4280	Northwest Regional Education Service District	Schools	13,016,076	10,776,673	8,848	23,801,597	13.72%	8.10%	12.90%	19,561,377
4286	Southern Oregon Education Service District	Schools	5,207,423	5,310,822	-	10,518,245	13.72%	8.10%	12.90%	8,573,176
4288	Medford School District 549C	Schools	30,006,159	23,456,153	-	53,462,312	13.72%	8.10%	12.90%	44,017,328
4291	Dayton Public Schools	Schools	3,029,221	1,625,504	-	4,654,725	13.72%	8.10%	12.90%	3,884,391
4293	Lake County Education Service District	Schools	194,126	336,065	-	530,191	13.72%	8.10%	12.90%	423,616
4294	Harney Education Service District Region XVII	Schools	429,654	678,318	-	1,107,972	13.72%	8.10%	12.90%	888,248
4295	Wasco County Education Service District	Schools	760,984	375,264	-	1,136,248	13.72%	8.10%	12.90%	950,891
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4306	Amity School District	Schools	2,382,734	1,374,941	-	3,757,675	13.72%	8.10%	12.90%	3,127,974
4307	Columbia School District 5J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	5,162,447	3,810,732	-	8,973,179	13.72%	8.10%	12.90%	7,403,666
4311	Redmond School District 2J	Schools	16,550,283	14,241,475	-	30,791,758	13.72%	8.10%	12.90%	25,260,576
4312	Reedsport School District	Schools	1,315,820	1,263,755	-	2,579,575	13.72%	8.10%	12.90%	2,107,382
4313	Forest Grove School District	Schools	15,911,831	12,889,563	-	28,801,394	13.72%	8.10%	12.90%	23,681,568
4314	Willamina School District 30J	Schools	1,987,628	1,684,673	-	3,672,301	13.72%	8.10%	12.90%	3,014,361
4315	John Day School District	Schools	2,592,698	640,769	-	3,233,467	13.72%	8.10%	12.90%	2,759,288
4316	Tigard-Tualatin School District 23J	Schools	35,044,350	22,238,227	-	57,282,577	13.72%	8.10%	12.90%	47,523,799
4317	Sherwood School District 88J	Schools	11,683,132	10,808,922	3,866	22,495,920	13.72%	8.10%	12.90%	18,407,270
4320	Rainier School District 13	Schools	2,318,500	2,125,699	-	4,444,199	13.72%	8.10%	12.90%	3,637,118
4321	North Clackamas School District 12	Schools	49,338,691	27,840,602	458	77,179,751	13.72%	8.10%	12.90%	64,296,376
4323	Estacada School District 108	Schools	5,230,491	3,355,873	-	8,586,364	13.72%	8.10%	12.90%	7,120,769
4324	Centennial School District 28	Schools	21,077,661	13,007,785	-	34,085,446	13.72%	8.10%	12.90%	28,306,637
4326	Harney County School District 3	Schools	2,648,882	979,972	52,740	3,681,594	13.72%	8.10%	12.90%	3,148,506
4327	Jordan Valley School District 3	Schools	221,763	213,513	-	435,276	13.72%	8.10%	12.90%	355,565
4329	Gervais School District 1	Schools	3,811,458	1,751,216	-	5,562,674	13.72%	8.10%	12.90%	4,665,956
4330	Vale School District 84	Schools	2,984,540	1,943,696	-	4,928,236	13.72%	8.10%	12.90%	4,084,851

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4331	Molalla River School District	Schools	5,559,184	5,144,438	-	10,703,622	13.72%	8.10%	12.90%	8,756,713
4332	Gresham-Barlow School District 10	Schools	34,875,798	17,806,629	-	52,682,427	13.72%	8.10%	12.90%	44,037,474
4333	Canby School District	Schools	13,327,605	7,674,003	-	21,001,608	13.72%	8.10%	12.90%	17,483,530
4334	Cascade School District 5	Schools	6,454,831	3,259,935	-	9,714,766	13.72%	8.10%	12.90%	8,123,567
4335	Milton-Freewater Unified School District 7	Schools	4,694,715	3,356,867	-	8,051,582	13.72%	8.10%	12.90%	6,651,063
4336	Nestucca Valley School District 101	Schools	2,023,746	846,387	-	2,870,133	13.72%	8.10%	12.90%	2,414,594
4337	Sherman County School District	Schools	464,333	881,820	-	1,346,153	13.72%	8.10%	12.90%	1,071,997
4338	Three Rivers U J School District	Schools	14,274,602	7,345,650	110,600	21,730,852	13.72%	8.10%	12.90%	18,244,636
4339	Lebanon Community School District	Schools	9,052,167	6,978,905	-	16,031,072	13.72%	8.10%	12.90%	13,205,736
4340	Monroe School District 1J	Schools	1,029,377	1,081,921	-	2,111,298	13.72%	8.10%	12.90%	1,718,886
4341	Hillsboro School District 1J	Schools	54,908,286	48,434,614	-	103,342,900	13.72%	8.10%	12.90%	84,699,662
4342	North Santiam School District 29J	Schools	5,178,455	4,838,287	-	10,016,742	13.72%	8.10%	12.90%	8,191,779
4343	Harrisburg Sschool District 7	Schools	1,945,838	2,286,257	-	4,232,095	13.72%	8.10%	12.90%	3,430,839
4344	South Wasco County School District 1	Schools	897,016	498,377	-	1,395,393	13.72%	8.10%	12.90%	1,163,079
4345	Oregon Trail School District 46	Schools	10,667,488	7,886,006	-	18,553,494	13.72%	8.10%	12.90%	15,307,436
4346	Knappa School District 4	Schools	1,027,591	1,421,488	-	2,449,079	13.72%	8.10%	12.90%	1,973,114
4347	Clatskanie School District 6J	Schools	1,700,426	1,990,011	-	3,690,437	13.72%	8.10%	12.90%	2,992,185
4348	Lourdes Charter School	Schools	89,661	62,452	-	152,113	13.72%	8.10%	12.90%	125,775
4350	Ridgeline Montessori	Schools	295,661	420,796	-	716,457	13.72%	8.10%	12.90%	576,600
4351	The Village School	Schools	20,416	148,679	-	169,095	13.72%	8.10%	12.90%	129,927
4352	Armadillo Technical Institute	Schools	136,700	291,189	-	427,889	13.72%	8.10%	12.90%	339,386
4354	Opal Charter School	Schools	73,838	98,281	-	172,119	13.72%	8.10%	12.90%	138,871
4355	Three Rivers Charter School	Schools	271,730	235,674	-	507,404	13.72%	8.10%	12.90%	416,134
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	189,040	491,542	-	680,582	13.72%	8.10%	12.90%	536,271
4361	Rimrock Expeditionary Alternative Learning	Schools	227,769	373,952	-	601,721	13.72%	8.10%	12.90%	481,697
4362	Kings Valley Charter School	Schools	-	37,885	-	37,885	13.72%	8.10%	12.90%	28,539
4363	Multisensory Learning Academy	Schools	216,117	700,171	-	916,288	13.72%	8.10%	12.90%	717,207
4365	Mitch Charter School	Schools	85,073	500,512	-	585,585	13.72%	8.10%	12.90%	451,737
4366	Sand Ridge Charter School	Schools	51,689	716,641	-	768,330	13.72%	8.10%	12.90%	585,233
4367	Arthur Academy Charter School	Schools	-	361,157	-	361,157	13.72%	8.10%	12.90%	272,060
4369	Trillium Charter School	Schools	-	729,277	-	729,277	13.72%	8.10%	12.90%	549,364
4370	Howard Street Charter School, Inc.	Schools	12,969	148,648	-	161,617	13.72%	8.10%	12.90%	123,364
4371	The Lighthouse School	Schools	65,331	562,829	-	628,160	13.72%	8.10%	12.90%	481,345
4373	Sheridan Japanese School Foundation	Schools	-	230,997	-	230,997	13.72%	8.10%	12.90%	174,010
4374	Ione School District	Schools	735,968	611,958	-	1,347,926	13.72%	8.10%	12.90%	1,107,227
4375	Eddyville Charter School	Schools	291,587	371,178	-	662,765	13.72%	8.10%	12.90%	535,645
4376	Four Rivers Community School	Schools	383,392	552,015	-	935,407	13.72%	8.10%	12.90%	752,482
4378	Mosier Community School	Schools	186,063	420,989	-	607,052	13.72%	8.10%	12.90%	480,509
4379	Siletz Valley School	Schools	359,869	435,784	-	795,653	13.72%	8.10%	12.90%	644,270
4380	The Emerson School	Schools	160,753	232,738	-	393,491	13.72%	8.10%	12.90%	316,476
4381	North Wasco County School District 21	Schools	8,133,836	5,308,645	-	13,442,481	13.72%	8.10%	12.90%	11,141,161
4382	Self Enhancement Inc	Schools	1,374	338,985	-	340,359	13.72%	8.10%	12.90%	256,564
4383	City View Charter School	Schools	123,118	465,098	-	588,216	13.72%	8.10%	12.90%	458,466
4386	Nixyaawii Community School	Schools	177,542	180,981	-	358,523	13.72%	8.10%	12.90%	292,229
4388	West Lane Tech	Schools	177,113	111,203	-	288,316	13.72%	8.10%	12.90%	239,289
4390	Oregon Connections Academy	Schools	1,135,898	5,044,060	-	6,179,958	13.72%	8.10%	12.90%	4,797,100
4392	Eagleridge High School	Schools	83,775	468,428	-	552,203	13.72%	8.10%	12.90%	426,428

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

Normal Cost Present Value Factors	Tier 1/Tier 2	OPSRP General	OPSRP
	6.4	Service	Police & Fire
		9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4393	Cascade Heights Public Charter School	Schools	60,578	485,480	-	546,058	13.72%	8.10%	12.90%	418,904
4395	Siletz Valley Early College Academy	Schools	134,336	114,812	-	249,148	13.72%	8.10%	12.90%	204,446
4396	Sweet Home Charter School	Schools	1,725	452,727	-	454,452	13.72%	8.10%	12.90%	342,554
4397	Springwater Environmental Sciences School	Schools	95,748	642,215	-	737,963	13.72%	8.10%	12.90%	567,855
4398	LEP High	Schools	327,105	1,237,535	-	1,564,640	13.72%	8.10%	12.90%	1,219,459
4400	Phoenix School	Schools	2,084	22,041	-	24,125	13.72%	8.10%	12.90%	18,433
4401	Ballston Community School	Schools	64,761	153,322	-	218,083	13.72%	8.10%	12.90%	172,363
4402	Sage Community School	Schools	32,084	209,740	-	241,824	13.72%	8.10%	12.90%	186,169
4403	Portland Village School	Schools	129,360	902,593	-	1,031,953	13.72%	8.10%	12.90%	793,512
4404	Alliance Charter Academy	Schools	132,364	1,249,952	-	1,382,316	13.72%	8.10%	12.90%	1,057,815
4405	Forest Grove Community School	Schools	145,016	479,745	-	624,761	13.72%	8.10%	12.90%	488,728
4407	Madrone Trail Public Charter School	Schools	142,449	535,862	-	678,311	13.72%	8.10%	12.90%	528,746
4408	Muddy Creek Charter School	Schools	64,582	188,695	-	253,277	13.72%	8.10%	12.90%	198,852
4409	Southwest Charter School	Schools	-	471,404	-	471,404	13.72%	8.10%	12.90%	355,109
4410	Ace Academy	Schools	103,024	275,864	-	378,888	13.72%	8.10%	12.90%	298,272
4411	Sherwood Charter School	Schools	188,069	244,488	-	432,557	13.72%	8.10%	12.90%	349,312
4412	Estacada Web Academy	Schools	471,757	849,705	9,362	1,330,824	13.72%	8.10%	12.90%	1,069,299
4418	Lewis And Clark Montessori Charter School	Schools	1,953	696,890	-	698,843	13.72%	8.10%	12.90%	526,682
4419	Silvies River Web Academy	Schools	63,499	95,118	-	158,617	13.72%	8.10%	12.90%	127,410
4420	Oregon Virtual Academy	Schools	657,638	1,770,704	-	2,428,342	13.72%	8.10%	12.90%	1,911,330
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	23,527	-	23,527	13.72%	8.10%	12.90%	17,723
4422	Redmond Proficiency Academy	Schools	683,849	1,439,864	-	2,123,713	13.72%	8.10%	12.90%	1,685,124
4423	Molalla River Academy	Schools	68,248	419,749	-	487,997	13.72%	8.10%	12.90%	376,124
4424	The Ivy School	Schools	-	315,541	-	315,541	13.72%	8.10%	12.90%	237,697
4429	Clackamas Web Academy	Schools	17,464	-	-	17,464	13.72%	8.10%	12.90%	15,335
4430	Clackamas Charter Alliance 2	Schools	8,265	64,647	-	72,912	13.72%	8.10%	12.90%	55,956
4431	Corbett Charter School	Schools	177,703	550,802	-	728,505	13.72%	8.10%	12.90%	570,957
4432	Renaissance Public Academy	Schools	-	113,074	-	113,074	13.72%	8.10%	12.90%	85,179
4433	Powell Butte Community Charter School	Schools	23,177	547,558	-	570,735	13.72%	8.10%	12.90%	432,827
4434	Logos Public Charter School	Schools	302,354	2,207,586	-	2,509,940	13.72%	8.10%	12.90%	1,928,466
4435	Sunny Wolf Charter School	Schools	28,147	225,143	-	253,290	13.72%	8.10%	12.90%	194,316
4436	Academy Of Arts & Academics	Schools	5,351	478,651	-	484,002	13.72%	8.10%	12.90%	365,266
4437	Center for Advance Learning	Schools	315,757	283,488	-	599,245	13.72%	8.10%	12.90%	490,811
4439	Homesource Family Charter	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4440	Sheridan Allprep Academy	Schools	49,360	140,842	-	190,202	13.72%	8.10%	12.90%	149,438
4441	Baker Web Academy	Schools	734,980	817,775	-	1,552,755	13.72%	8.10%	12.90%	1,261,401
4443	Knova Learning Oreogn	Schools	5,765	796,085	-	801,850	13.72%	8.10%	12.90%	604,753
4444	Bennett Pearson Academy, Inc.	Schools	42,640	334,792	-	377,432	13.72%	8.10%	12.90%	289,640
4446	Coburg Community Charter School	Schools	69,982	427,313	-	497,295	13.72%	8.10%	12.90%	383,345
4447	Arco Iris Spanish Immersion Charter School	Schools	67,970	395,110	-	463,080	13.72%	8.10%	12.90%	357,319
4448	Gresham Barlow Web Academy	Schools	279,493	765,490	-	1,044,983	13.72%	8.10%	12.90%	822,061
4449	Mosier Middle School	Schools	64,576	211,607	-	276,183	13.72%	8.10%	12.90%	216,106
4450	Sauvie Island Academy	Schools	263,031	577,463	-	840,494	13.72%	8.10%	12.90%	665,965
4451	River's Edge Academy Charter School	Schools	129,942	271,748	-	401,690	13.72%	8.10%	12.90%	318,807
4452	South Columbia Family School	Schools	-	99,957	-	99,957	13.72%	8.10%	12.90%	75,298
4453	Woodland Educational Initiative	Schools	8,374	318,166	-	326,540	13.72%	8.10%	12.90%	247,027
4454	Le Monde Immersion Charter School	Schools	27,777	403,019	-	430,796	13.72%	8.10%	12.90%	327,985
4455	Hope Chinese Charter School	Schools	-	463,020	-	463,020	13.72%	8.10%	12.90%	348,793

Exhibit E

**Proportionate Share as of December 31, 2014
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.4	9.3	12.4

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4456	Insight School of Oregon Charter	Schools	208,973	586,591	-	795,564	13.72%	8.10%	12.90%	625,374
4457	Oregon Virtual Education East	Schools	22,591	31,471	-	54,062	13.72%	8.10%	12.90%	43,544
4458	Oregon Virtual Education West	Schools	1,377	31,465	-	32,842	13.72%	8.10%	12.90%	24,912
4459	Crater Lake Charter Academy	Schools	68,900	201,495	-	270,395	13.72%	8.10%	12.90%	212,286
4460	Kairos Pdx	Schools	8,482	28,815	-	37,297	13.72%	8.10%	12.90%	29,154
4461	Mountain View Academy	Schools	177	99,781	-	99,958	13.72%	8.10%	12.90%	75,320
4462	Bend International School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4463	Dallas Community School-Community Innovation Partners	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4464	The Valley School Of Southern Oregon	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
1000	State Agencies	SLGRP	2,695,516,858	1,039,453,707	9,092,351,369	308,156,262	8,704,591,388	5,390,814,692	4,352,472,524	41,373,028	(2,057,985,033)	-	-	-	-	-	-	2,335,860,519
2000	Lake County	SLGRP	3,443,547	1,039,453,707	9,092,351,369	393,672	8,704,591,388	5,390,814,692	5,560,323	52,854	-	-	-	-	(616,250)	-	(1,016,759)	3,980,168
2001	Clackamas County	Indep	131,578,857	1,039,453,707	9,092,351,369	15,042,328	185,808,222	131,578,857	185,808,222	2,019,581	-	-	-	-	-	-	187,827,803	
2002	Curry County	Indep	4,297,190	1,039,453,707	9,092,351,369	491,262	11,404,096	4,297,190	11,404,096	65,957	-	-	-	-	-	-	11,470,053	
2003	Douglas County	Indep	24,683,050	1,039,453,707	9,092,351,369	2,821,810	80,229,610	24,683,050	80,229,610	378,856	-	-	-	-	-	-	80,608,466	
2004	Harney County	SLGRP	4,014,748	1,039,453,707	9,092,351,369	458,973	8,704,591,388	5,390,814,692	6,482,646	61,622	-	-	-	-	(718,471)	-	(886,121)	4,939,676
2005	Jackson County	SLGRP	47,563,335	1,039,453,707	9,092,351,369	5,437,525	8,704,591,388	5,390,814,692	76,800,896	730,042	(8,046,897)	-	-	-	(8,511,832)	-	-	60,972,209
2006	Jefferson County	Indep	6,002,205	1,039,453,707	9,092,351,369	686,183	5,252,680	6,002,205	5,252,680	92,127	-	-	-	-	-	-	5,344,807	
2007	Klamath County	SLGRP	4,157,671	1,039,453,707	9,092,351,369	475,312	8,704,591,388	5,390,814,692	6,713,424	63,815	-	-	-	-	-	-	1,084,446	
2008	Lane County	Indep	77,932,450	1,039,453,707	9,092,351,369	8,909,376	128,864,434	77,932,450	128,864,434	1,196,172	-	-	-	-	-	-	130,060,606	
2009	Marion County	SLGRP	76,214,381	1,039,453,707	9,092,351,369	8,712,963	8,704,591,388	5,390,814,692	123,063,968	1,169,802	(19,366,035)	-	-	-	-	(36,169,368)	68,698,367	
2011	Washington County	SLGRP	124,110,645	1,039,453,707	9,092,351,369	14,188,549	8,704,591,388	5,390,814,692	200,402,446	1,904,953	-	-	-	(22,210,575)	-	-	180,096,824	
2012	Grant County	SLGRP	3,325,028	1,039,453,707	9,092,351,369	380,123	8,704,591,388	5,390,814,692	5,368,949	51,035	-	-	-	-	(595,040)	-	(557,047)	10,425,542
2013	Umatilla County	SLGRP	13,846,855	1,039,453,707	9,092,351,369	1,582,997	8,704,591,388	5,390,814,692	22,358,627	212,533	(9,846,469)	-	-	-	(2,478,003)	-	-	10,246,688
2014	Linn County	Indep	33,973,436	1,039,453,707	9,092,351,369	3,883,903	54,142,158	33,973,436	54,142,158	521,452	-	-	-	-	-	-	54,663,610	
2015	Yamhill County	Indep	23,980,878	1,039,453,707	9,092,351,369	2,741,514	10,057,467	23,980,878	10,057,467	368,075	-	-	-	-	-	-	10,425,542	
2016	Sherman County	SLGRP	2,263,665	1,039,453,707	9,092,351,369	258,786	8,704,591,388	5,390,814,692	3,655,158	34,745	-	-	-	-	(405,101)	-	-	3,284,802
2017	Columbia County	SLGRP	8,084,414	1,039,453,707	9,092,351,369	924,225	8,704,591,388	5,390,814,692	13,053,968	124,086	(3,282,291)	-	-	-	-	(3,865,246)	6,030,517	
2018	Coos County	SLGRP	13,584,466	1,039,453,707	9,092,351,369	1,553,000	8,704,591,388	5,390,814,692	21,934,945	208,506	-	-	-	-	-	-	22,143,451	
2020	Wasco County	SLGRP	5,405,026	1,039,453,707	9,092,351,369	617,912	8,704,591,388	5,390,814,692	8,727,539	82,961	-	-	-	-	(967,272)	-	(1,349,297)	6,493,931
2021	Baker County	SLGRP	4,949,016	1,039,453,707	9,092,351,369	565,780	8,704,591,388	5,390,814,692	7,991,216	75,962	-	-	-	-	(2,298,531)	-	(2,298,531)	5,768,647
2022	Gilliam County	SLGRP	2,044,485	1,039,453,707	9,092,351,369	233,729	8,704,591,388	5,390,814,692	3,301,246	31,380	-	-	-	-	(365,877)	-	(161,532)	2,805,217
2023	Morrow County Rural School District Board	Indep	-	1,039,453,707	9,092,351,369	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	Deschutes County	SLGRP	56,813,274	1,039,453,707	9,092,351,369	6,494,994	8,704,591,388	5,390,814,692	91,736,846	872,017	(6,214,673)	-	-	-	-	(29,699,042)	-	56,695,148
2028	Union County	Indep	-	1,039,453,707	9,092,351,369	-	(9,958)	-	(9,958)	-	-	-	-	-	-	-	(9,958)	-
2035	Hood River County	SLGRP	6,812,482	1,039,453,707	9,092,351,369	778,815	8,704,591,388	5,390,814,692	11,000,169	104,564	(5,479,500)	-	-	-	-	(2,967,996)	-	2,657,237
2036	Clatsop County	SLGRP	11,844,216	1,039,453,707	9,092,351,369	1,364,052	8,704,591,388	5,390,814,692	19,124,950	181,795	(7,725,899)	-	-	-	(2,119,615)	-	-	9,461,231
2037	Polk County	Indep	13,757,575	1,039,453,707	9,092,351,369	1,572,790	19,358,302	13,757,575	19,358,302	211,163	-	-	-	-	-	-	19,569,465	
2038	Multnomah County	SLGRP	302,658,914	1,039,453,707	9,092,351,369	34,600,503	8,704,591,388	5,390,814,692	488,705,577	4,645,460	-	-	-	-	(54,163,190)	-	(89,245,776)	349,942,251
2039	Malheur County	Indep	7,701,161	1,039,453,707	9,092,351,369	880,410	4,155,609	7,701,161	4,155,609	118,204	-	-	-	-	-	-	4,273,813	
2040	Benton County	SLGRP	23,001,595	1,039,453,707	9,092,351,369	2,629,583	8,704,591,388	5,390,814,692	37,140,859	353,048	(6,812,834)	-	-	-	-	(10,538,222)	-	20,142,851
2042	Josephine County	SLGRP	14,047,556	1,039,453,707	9,092,351,369	1,605,941	8,704,591,388	5,390,814,692	22,682,700	215,614	-	-	-	-	(2,513,920)	-	-	20,384,394
2043	Lincoln County	SLGRP	4,324,470	1,039,453,707	9,092,351,369	494,381	8,704,591,388	5,390,814,692	6,982,756	66,376	-	-	-	-	(773,898)	-	(4,214,898)	2,060,336
2044	Crook County	SLGRP	1,296,242	1,039,453,707	9,092,351,369	148,189	8,704,591,388	5,390,814,692	2,093,052	19,896	-	-	-	-	-	(1,367,392)	-	745,556
2050	Wallowa County	Indep	271,075	1,039,453,707	9,092,351,369	30,990	(123,984)	271,075	(123,984)	4,161	-	-	-	-	-	-	(119,823)	20,164
2052	Tillamook County	Indep	-	1,039,453,707	9,092,351,369	-	20,164	-	20,164	-	-	-	-	-	-	-	-	20,164
2099	State Judiciary	Indep	23,415,404	1,039,453,707	-	-	24,299,511	23,415,404	24,299,511	359,399	-	-	-	-	-	-	-	24,658,910
2100	City of Roseburg	SLGRP	10,330,697	1,039,453,707	9,092,351,369	1,181,024	8,704,591,388	5,390,814,692	16,681,059	158,564	-	-	-	(1,848,759)	-	-	14,990,864	
2101	City of Salem	Indep	76,521,581	1,039,453,707	9,092,351,369	8,748,083	153,481,158	76,521,581	153,481,158	1,174,517	(57,527,917)	-	-	-	-	-	-	97,127,758
2102	City of Medford	SLGRP	36,321,631	1,039,453,707	9,092,351,369	4,152,353	8,704,591,388	5,390,814,692	58,648,827	557,495	(25,946,203)	-	-	-	-	-	-	33,260,119
2103	City of Albany	SLGRP	26,383,746	1,039,453,707	9,092,351,369	3,016,237	8,704,591,388	5,390,814,692	42,602,045	404,960	-	-	-	-	-	(8,087,883)	-	34,919,122
2104	City of Ashland	SLGRP	17,132,279	1,039,453,707	9,092,351,369	1,958,592	8,704,591,388	5,390,814,692	27,663,627	262,960	-	-	-	-	(3,065,956)	-	-	24,860,631
2105	City of Astoria	SLGRP	5,704,321	1,039,453,707	9,092,351,369	652,128	8,704,591,388	5,390,814,692	9,210,813	87,555	-	-	-	-	(1,020,833)	-	-	8,277,535
2106	City of Beaverton	Indep	36,862,844	1,039,453,707	9,092,351,369	4,214,226	49,023,247	36,862,844	49,023,247	565,802	-	-	-	-	-	-	-	49,589,049
2107	City of Bend	Indep	36,868,563	1,039,453,707	9,092,351,369	4,214,879	41,801,691	36,868,563	41,801,691	565,889	(12,433,224)	-	-	-	-	-	-	29,934,356
2109	City of Canby	SLGRP	5,653,258	1,039,453,707	9,092,351,369	646,290	8,704,591,388	5,390,814,692	9,128,361	86,771	-	-	-	-	-	(3,637,296)	-	5,577,836
2110	City of Coquille	SLGRP	1,469,548	1,039,453,707	9,092,351,369	168,001	8,704,591,388	5,390,814,692	2,372,891	22,556	-	-	-	-	(262,987)	-	-	2,132,460
2111	City of Eugene	Indep	95,307,300	1,039,453,707	9,092,351,369	10,895,699	144,364,860	95,307,300	144,364,860	1,462,855	-	-	-	-	-	-	-	145,827,715
2112	City Of Forest Grove	Indep	-	1,039,453,707	9,092,351,369	-	14,789	-	14,789	-	-	-	-	-	-	-	-	14,789
2113	City of Grants Pass	SLGRP	12,802,652	1,039,453,707	9,092,351,369	1,463,622	8,704,591,388	5,390,814,692	20,672,544	196,506	-	-	-	-	-	(2,045,723)	-	18,823,327
2114	City of Gresham	Indep	41,167,187	1,039,453,707	9,092,351,369	4,774,213	62,882,711	41,167,187	62,882,711	1,281,971	(17,901,140)	-	-	-	-	-	-	46,263,542
2115	City of Hillsboro	Indep	56,485,044	1,039,453,707	9,092,351,369	6,457,470	46,738,647	56,485,044	46,738,647	866,979	-	-	-	-	-	-	-	47,605,626
2117	City of McMinnville	SLGRP	16,759,245	1,039,453,707	9,092,351,369	1,915,947	8,704,591,388	5,390,814,692	27,061,286	257,235	-	-	-	-	(2,999,199)	-	-	24,319,322
2118	City of Ontario	Indep	2,772,185	1,039,453,707	9,092,351,369	316,921	10,252,851	2,772,185	10,252,851	42,550	-	-	-	-	-	-	-	10,295,401
2119	City of Oregon City	SLGRP	11,925,282	1,039,453,707	9,092,351,369	1,363,319	8,704,591,388	5,390,814,692	19,255,848	183,039	(6,554,926)	-	-	-	-	-	-	12,883,961
2120	City of Lake Oswego	SLGRP	25,375,438	1,039,453,707	9,092,351,369	2,900,965	8,704,591,388	5,390,814,692	40,973,922	389,483	-	-	-	-	-	(2,660,533)	-	38,702,872
2121	City of Portland	SLGRP	335,113,826	1,039,453,707	9,092,351,369	38,310,806	8,704,591,388	5,390,814,692	541,110,962	45,263,723	-	-	-	-	(59,971,251)	-	(153,483,273)	372,920,161
2122	City of Redmond	SLGRP	9,619,257	1,039,453,707	9,092,351,369	1,099,691	8,704,591,388	5,390,814,692	15,53									

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2127	City of Cottage Grove	Indep	3,965,429	1,039,453,707	9,092,351,369	453,335	6,352,882	3,965,429	6,352,882	60,865	-	-	-	-	-	-	6,413,747
2128	City of Tillamook	SLGRP	1,764,548	1,039,453,707	9,092,351,369	201,726	8,704,591,388	5,390,814,692	2,849,230	27,084	-	-	-	-	(657,020)	-	2,219,294
2129	City of Sweet Home	Indep	909,894	1,039,453,707	9,092,351,369	104,021	(827,588)	909,894	(827,588)	13,966	-	-	-	-	-	-	(813,622)
2131	City of Drain	SLGRP	534,139	1,039,453,707	9,092,351,369	61,064	8,704,591,388	5,390,814,692	862,478	8,198	-	-	-	(95,588)	-	-	775,088
2132	Eugene Water & Electric Board	Indep	45,250,685	1,039,453,707	9,092,351,369	5,173,138	98,391,475	45,250,685	98,391,475	694,545	(5,484,319)	-	-	-	-	-	93,601,701
2138	City of Hood River	SLGRP	3,973,409	1,039,453,707	9,092,351,369	454,247	8,704,591,388	5,390,814,692	6,415,895	60,987	-	-	-	(711,073)	(419,142)	-	5,346,667
2139	City of Reedsport	SLGRP	1,449,499	1,039,453,707	9,092,351,369	165,709	8,704,591,388	5,390,814,692	2,340,518	22,248	-	-	-	(259,399)	(1,714,836)	-	388,531
2140	City of Lebanon	SLGRP	5,154,996	1,039,453,707	9,092,351,369	589,328	8,704,591,388	5,390,814,692	8,323,813	79,123	-	-	-	-	(3,182,840)	-	5,220,096
2142	City of Sherwood	SLGRP	6,359,957	1,039,453,707	9,092,351,369	727,082	8,704,591,388	5,390,814,692	10,269,473	97,618	-	-	-	(1,138,164)	(171,904)	-	9,057,023
2143	City of Oakland	SLGRP	1,787,734	1,039,453,707	9,092,351,369	20,433	8,704,591,388	5,390,814,692	288,603	2,743	-	-	-	-	-	Y	291,346
2145	City of Vale	SLGRP	428,348	1,039,453,707	9,092,351,369	48,970	8,704,591,388	5,390,814,692	691,657	6,575	-	-	-	(76,656)	-	Y	621,576
2146	City of Prineville	Indep	3,864,509	1,039,453,707	9,092,351,369	441,798	4,246,687	3,864,509	4,246,687	59,316	(3,095,644)	-	-	-	-	-	1,210,359
2147	City of Wheeler	SLGRP	149,818	1,039,453,707	9,092,351,369	17,127	8,704,591,388	5,390,814,692	241,912	2,300	-	-	-	-	(1,109)	-	243,103
2148	City of Klamath Falls	SLGRP	9,379,316	1,039,453,707	9,092,351,369	1,072,260	8,704,591,388	5,390,814,692	15,144,856	143,962	-	-	-	(1,678,502)	(6,343,084)	-	7,267,232
2149	City of Canyonville	Indep	279,461	1,039,453,707	9,092,351,369	31,948	422,239	279,461	422,239	4,289	-	-	-	-	-	-	426,528
2150	City of Bandon	SLGRP	1,940,273	1,039,453,707	9,092,351,369	221,815	8,704,591,388	5,390,814,692	3,132,974	29,781	-	-	-	(347,227)	(53,522)	-	2,762,006
2152	City of Coos Bay	Indep	6,686,955	1,039,453,707	9,092,351,369	764,465	11,028,346	6,686,955	11,028,346	102,637	-	-	-	-	-	-	11,130,983
2154	City of Pendleton	SLGRP	8,109,615	1,039,453,707	9,092,351,369	927,106	8,704,591,388	5,390,814,692	13,094,660	124,473	(3,527,901)	-	-	(1,451,279)	-	-	8,239,953
2155	City of Corvallis	SLGRP	28,875,311	1,039,453,707	9,092,351,369	3,301,077	8,704,591,388	5,390,814,692	46,625,194	443,202	(8,455,425)	-	-	-	(14,052,243)	-	24,560,728
2157	City of Monmouth	SLGRP	3,323,046	1,039,453,707	9,092,351,369	379,897	8,704,591,388	5,390,814,692	5,365,749	51,005	-	-	-	-	-	-	5,735,586
2158	City of Milton-Freewater	SLGRP	3,952,581	1,039,453,707	9,092,351,369	451,866	8,704,591,388	5,390,814,692	6,382,264	60,667	-	-	-	(707,345)	-	Y	5,755,289
2159	City of Baker City	SLGRP	3,457,837	1,039,453,707	9,092,351,369	395,306	8,704,591,388	5,390,814,692	5,583,397	53,074	-	-	-	(618,807)	(142,635)	-	4,875,029
2160	City of Hermiston	SLGRP	5,174,835	1,039,453,707	9,092,351,369	591,596	8,704,591,388	5,390,814,692	8,355,447	79,428	-	-	-	-	(756,121)	-	7,679,154
2161	City of Pilot Rock	SLGRP	298,625	1,039,453,707	9,092,351,369	34,139	8,704,591,388	5,390,814,692	482,192	4,584	-	-	-	(53,441)	-	Y	433,353
2162	City of Clatskanie	Indep	967,961	1,039,453,707	9,092,351,369	110,659	2,008,427	967,961	2,008,427	14,857	-	-	-	-	-	-	2,023,284
2163	City of Milwaukie	SLGRP	9,070,850	1,039,453,707	9,092,351,369	1,036,996	8,704,591,388	5,390,814,692	14,646,774	139,227	(3,448,513)	-	-	(1,623,300)	(748,467)	-	8,965,721
2165	City of Cornelius	Indep	2,121,002	1,039,453,707	9,092,351,369	242,477	2,397,850	2,121,002	2,397,850	32,555	-	-	-	-	-	-	2,430,405
2166	City of Nyssa	SLGRP	710,839	1,039,453,707	9,092,351,369	81,264	8,704,591,388	5,390,814,692	1,147,797	10,911	-	-	-	(127,210)	(38,559)	-	992,939
2167	City of Athena	Indep	309,517	1,039,453,707	9,092,351,369	35,385	4,994	309,517	4,994	4,751	-	-	-	-	-	-	9,745
2168	City of Oakridge	SLGRP	1,078,825	1,039,453,707	9,092,351,369	123,333	8,704,591,388	5,390,814,692	1,741,987	16,559	-	-	-	(193,064)	-	Y	1,565,482
2170	City of Madras	SLGRP	1,602,507	1,039,453,707	9,092,351,369	183,201	8,704,591,388	5,390,814,692	2,587,581	24,597	-	-	-	-	(586,450)	-	2,025,728
2172	City of Sandy	SLGRP	3,538,636	1,039,453,707	9,092,351,369	404,543	8,704,591,388	5,390,814,692	5,713,864	54,314	-	-	-	(633,267)	(295,926)	-	4,838,985
2174	City of Mt Angel	Indep	796,573	1,039,453,707	9,092,351,369	91,066	597,031	796,573	597,031	12,226	-	-	-	-	-	-	609,257
2175	City of Umatilla	SLGRP	1,795,104	1,039,453,707	9,092,351,369	205,219	8,704,591,388	5,390,814,692	2,898,569	27,553	-	-	-	(321,248)	(1,557,283)	-	1,047,591
2176	City of Scappoose	SLGRP	1,593,077	1,039,453,707	9,092,351,369	182,123	8,704,591,388	5,390,814,692	2,572,354	24,452	-	-	-	-	(287,785)	-	2,309,021
2177	City of Condon	SLGRP	177,621	1,039,453,707	9,092,351,369	20,306	8,704,591,388	5,390,814,692	286,806	2,726	-	-	-	-	-	Y	289,532
2178	City of Boardman	SLGRP	1,078,258	1,039,453,707	9,092,351,369	123,268	8,704,591,388	5,390,814,692	1,741,072	16,550	-	-	-	(192,963)	(61,179)	-	1,503,480
2179	City of Estacada	SLGRP	820,823	1,039,453,707	9,092,351,369	93,838	8,704,591,388	5,390,814,692	1,325,389	12,599	-	-	-	(146,893)	-	Y	1,191,095
2180	City of Enterprise	SLGRP	687,323	1,039,453,707	9,092,351,369	78,576	8,704,591,388	5,390,814,692	1,109,826	10,550	-	-	-	-	(4,459)	-	1,115,917
2181	City of Central Point	SLGRP	4,450,291	1,039,453,707	9,092,351,369	508,765	8,704,591,388	5,390,814,692	7,185,920	68,307	-	-	-	-	(1,192,950)	-	6,061,277
2182	City of Cascade Locks	SLGRP	657,099	1,039,453,707	9,092,351,369	75,121	8,704,591,388	5,390,814,692	1,061,023	10,086	-	-	-	(117,593)	-	Y	953,516
2183	City of Myrtle Point	SLGRP	1,282,476	1,039,453,707	9,092,351,369	146,615	8,704,591,388	5,390,814,692	2,070,824	19,685	-	-	-	(229,509)	(866,787)	-	994,213
2184	City of Port Orford	SLGRP	436,685	1,039,453,707	9,092,351,369	49,923	8,704,591,388	5,390,814,692	705,119	6,703	-	-	-	(78,148)	(43,114)	-	590,560
2185	City of Wood Village	SLGRP	840,962	1,039,453,707	9,092,351,369	96,140	8,704,591,388	5,390,814,692	1,357,908	25,816	-	-	-	(150,497)	(157,249)	-	1,075,978
2186	City of Chiloquin	Indep	177,348	1,039,453,707	9,092,351,369	20,275	(46,423)	177,348	(46,423)	2,722	-	-	-	-	-	-	(43,701)
2187	City of Philomath	SLGRP	1,489,885	1,039,453,707	9,092,351,369	170,326	8,704,591,388	5,390,814,692	2,405,729	22,868	-	-	-	(266,627)	(454,104)	-	1,707,866
2188	City of Talent	SLGRP	1,208,132	1,039,453,707	9,092,351,369	138,116	8,704,591,388	5,390,814,692	1,950,780	18,543	-	-	-	-	(773,357)	-	1,195,966
2189	City of Willamina	Indep	286,949	1,039,453,707	9,092,351,369	32,805	(856,728)	286,949	(856,728)	4,404	-	-	-	-	-	-	(852,324)
2191	City of Huntington	SLGRP	114,949	1,039,453,707	9,092,351,369	13,141	8,704,591,388	5,390,814,692	185,609	1,764	-	-	-	(20,571)	-	Y	166,802
2192	City of North Plains	SLGRP	765,047	1,039,453,707	9,092,351,369	87,462	8,704,591,388	5,390,814,692	1,235,327	11,743	-	-	-	(136,911)	(160,133)	-	950,026
2193	City of Heppner	SLGRP	292,863	1,039,453,707	9,092,351,369	33,481	8,704,591,388	5,390,814,692	472,888	4,495	-	-	-	(52,410)	(473,722)	-	(48,749)
2194	City of Cave Junction	SLGRP	481,143	1,039,453,707	9,092,351,369	55,005	8,704,591,388	5,390,814,692	776,905	7,385	-	-	-	(86,104)	(53,142)	-	645,044
2195	City of Metolius	Indep	102,050	1,039,453,707	9,092,351,369	11,667	(352,651)	102,050	(352,651)	1,566	-	-	-	-	-	-	(351,085)
2196	City of Hubbard	SLGRP	690,416	1,039,453,707	9,092,351,369	78,930	8,704,591,388	5,390,814,692	1,114,820	10,597	-	-	-	-	(10,901)	-	1,114,516
2197	City of Myrtle Creek	SLGRP	940,509	1,039,453,707	9,092,351,369	107,521	8,704,591,388	5,390,814,692	1,518,647	14,436	-	-	-	(168,311)	(408,747)	-	956,025
2198	City of Carlton	SLGRP	495,394	1,039,453,707	9,092,351,369	56,634	8,704,591,388	5,390,814,692	799,917	7,604	-	-	-	-	(549,653)	-	257,868
2199	City of Junction City	SLGRP	2,476,736	1,039,453,707	9,092,351,369	283,145	8,704,591,388	5,390,814,692	3,999,205	38,015	-	-	-	(443,231)	(161,403)	-	3,432,586
2200	City of Wallowa	SLGRP	149,148	1,039,453,707	9,092,351,369	17,051	8,704,591,388	5,390,814,692	240,830	2,289	-	-	-	(26,691)	(87,258)	-	129,170
2201	City of Coburg	SLGRP	603,839	1,039,453,707	9,092,351,369	69,032	8,704,591,388	5,390,814,692	975,024	9,268	-	-	-	-	(591,137)	-	393,155
2202	City of Dallas	SLGRP	4,389,043	1,039,453,707	9,092,351,369	50											

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2204	City of Burns	SLGRP	596,778	1,039,453,707	9,092,351,369	68,225	8,704,591,388	5,390,814,692	963,622	9,160	-	-	-	-	-	(427,866)	-	544,916
2205	City of Elgin	SLGRP	159,377	1,039,453,707	9,092,351,369	18,220	8,704,591,388	5,390,814,692	257,347	2,446	-	-	-	-	(28,522)	-	(786,126)	
2206	City of Weston	Indep	156,407	1,039,453,707	9,092,351,369	17,881	-	-	156,407	49,819	-	-	-	-	-	-	52,220	
2207	City of Mill City	SLGRP	244,779	1,039,453,707	9,092,351,369	27,984	8,704,591,388	5,390,814,692	395,247	3,757	-	-	-	-	(43,805)	Y	355,199	
2208	City of Fairview	SLGRP	2,561,052	1,039,453,707	9,092,351,369	292,784	8,704,591,388	5,390,814,692	4,135,351	78,618	-	-	-	-	-	(953,447)	3,260,522	
2209	City of Monroe	SLGRP	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-	
2210	City of Helix	Indep	36,871	1,039,453,707	9,092,351,369	4,215	-	-	35	566	-	-	-	-	-	-	601	
2211	City of Jefferson	SLGRP	370,830	1,039,453,707	9,092,351,369	42,394	8,704,591,388	5,390,814,692	598,782	5,692	-	-	-	-	(66,363)	-	(745,952)	
2212	Town of Lakeview	SLGRP	1,034,520	1,039,453,707	9,092,351,369	118,268	8,704,591,388	5,390,814,692	1,670,448	15,879	-	-	-	-	(185,135)	-	494,692	
2213	City of Stanfield	Indep	437,262	1,039,453,707	9,092,351,369	49,989	(728,967)	-	437,262	(728,967)	-	-	-	-	-	-	(722,256)	
2214	City of Yamhill	SLGRP	373,072	1,039,453,707	9,092,351,369	42,650	8,704,591,388	5,390,814,692	602,402	5,726	-	-	-	-	-	(242,918)	365,210	
2215	City of Powers	Indep	48,944	1,039,453,707	9,092,351,369	5,595	(91,844)	-	48,944	(91,844)	-	-	-	-	-	-	(91,093)	
2216	City of Brookings	SLGRP	2,879,009	1,039,453,707	9,092,351,369	329,133	8,704,591,388	5,390,814,692	4,648,759	44,189	-	-	-	-	(515,221)	-	3,937,612	
2217	City of Sutherlin	SLGRP	2,081,903	1,039,453,707	9,092,351,369	238,007	8,704,591,388	5,390,814,692	3,361,665	31,955	-	-	-	-	(372,573)	-	1,260,772	
2218	City of Prairie City	Indep	155,302	1,039,453,707	9,092,351,369	17,754	239,476	-	155,302	239,476	-	-	-	-	-	-	241,660	
2219	City of Sheridan	Indep	977,728	1,039,453,707	9,092,351,369	111,776	443,686	-	977,728	443,686	-	-	-	-	-	-	458,693	
2220	City of Garibaldi	SLGRP	393,792	1,039,453,707	9,092,351,369	45,019	8,704,591,388	5,390,814,692	635,859	6,044	-	-	-	-	-	-	641,903	
2221	City of Sisters	SLGRP	842,207	1,039,453,707	9,092,351,369	96,283	8,704,591,388	5,390,814,692	1,359,918	12,927	-	-	-	-	(150,720)	Y	876,341	
2222	City of Jacksonville	Indep	1,038,429	1,039,453,707	9,092,351,369	118,715	519,334	-	1,038,429	519,334	-	-	-	-	-	-	535,273	
2223	City of Cannon Beach	SLGRP	1,708,542	1,039,453,707	9,092,351,369	195,324	8,704,591,388	5,390,814,692	2,758,796	26,224	-	-	-	-	(305,757)	-	2,034,051	
2224	City of Falls City	SLGRP	202,436	1,039,453,707	9,092,351,369	23,143	8,704,591,388	5,390,814,692	326,875	3,107	-	-	-	-	-	(76,839)	253,143	
2225	City of Echo	SLGRP	200,672	1,039,453,707	9,092,351,369	22,941	8,704,591,388	5,390,814,692	324,027	3,080	-	-	-	-	(35,912)	Y	291,195	
2226	City of Hines	SLGRP	419,522	1,039,453,707	9,092,351,369	47,960	8,704,591,388	5,390,814,692	677,406	6,439	-	-	-	-	(75,077)	-	570,982	
2227	Town Of Bonanza	Indep	-	1,039,453,707	9,092,351,369	-	(59,036)	-	-	(59,036)	-	-	-	-	-	-	(59,036)	
2228	City of Turner	SLGRP	364,326	1,039,453,707	9,092,351,369	41,650	8,704,591,388	5,390,814,692	588,280	5,592	-	-	-	-	-	(24,985)	568,887	
2229	City of John Day	SLGRP	770,347	1,039,453,707	9,092,351,369	88,067	8,704,591,388	5,390,814,692	1,243,885	11,824	-	-	-	-	-	(766,504)	489,205	
2231	City of Banks	SLGRP	365,629	1,039,453,707	9,092,351,369	41,799	8,704,591,388	5,390,814,692	590,384	5,612	-	-	-	-	-	(320,547)	275,449	
2232	City of Joseph	Indep	143,379	1,039,453,707	9,092,351,369	16,391	279,533	-	143,379	279,533	-	-	-	-	-	-	281,734	
2233	City of Lafayette	SLGRP	407,856	1,039,453,707	9,092,351,369	46,627	8,704,591,388	5,390,814,692	658,568	6,260	-	-	-	-	-	(217,889)	446,939	
2234	City of Aumsville	SLGRP	869,404	1,039,453,707	9,092,351,369	99,392	8,704,591,388	5,390,814,692	1,403,834	13,344	-	-	-	-	(155,587)	-	820,166	
2235	City of Amity	SLGRP	394,380	1,039,453,707	9,092,351,369	45,086	8,704,591,388	5,390,814,692	636,809	6,053	-	-	-	-	-	(276,123)	366,739	
2236	City of Creswell	SLGRP	679,480	1,039,453,707	9,092,351,369	77,679	8,704,591,388	5,390,814,692	1,097,162	10,429	-	-	-	-	-	(181,919)	925,672	
2237	City of Troutdale	SLGRP	4,574,092	1,039,453,707	9,092,351,369	522,918	8,704,591,388	5,390,814,692	7,385,823	140,414	-	-	-	-	-	(2,857,452)	4,668,785	
2238	City of Warrenton	SLGRP	2,567,166	1,039,453,707	9,092,351,369	293,483	8,704,591,388	5,390,814,692	4,145,223	39,403	-	-	-	-	-	(622,223)	3,562,403	
2240	City of Wilsonville	SLGRP	9,006,497	1,039,453,707	9,092,351,369	1,029,639	8,704,591,388	5,390,814,692	14,542,862	138,239	-	-	-	-	(1,611,783)	-	12,567,889	
2241	City of Bay City	SLGRP	312,488	1,039,453,707	9,092,351,369	35,724	8,704,591,388	5,390,814,692	504,577	4,796	-	-	-	-	(55,922)	-	328,481	
2242	City of Gaston	SLGRP	47,959	1,039,453,707	9,092,351,369	5,483	8,704,591,388	5,390,814,692	77,440	736	-	-	-	-	(8,583)	-	(299,420)	
2243	City Of Brownsville	Indep	-	1,039,453,707	9,092,351,369	-	1,146,814	-	-	1,146,814	-	-	-	-	-	-	1,146,814	
2244	City of Lakeside	SLGRP	397,117	1,039,453,707	9,092,351,369	45,399	8,704,591,388	5,390,814,692	641,228	6,095	-	-	-	-	(71,067)	-	279,681	
2245	City of Dundee	SLGRP	540,162	1,039,453,707	9,092,351,369	61,752	8,704,591,388	5,390,814,692	872,204	8,291	-	-	-	-	-	(178,112)	702,383	
2246	City of Merrill	Indep	95,711	1,039,453,707	9,092,351,369	10,942	(44,490)	-	95,711	(44,490)	-	-	-	-	-	-	(43,021)	
2247	City of Malin	SLGRP	102,562	1,039,453,707	9,092,351,369	11,725	8,704,591,388	5,390,814,692	165,608	1,574	-	-	-	-	(18,354)	-	112,091	
2248	City of Fossil	Indep	77,810	1,039,453,707	9,092,351,369	8,895	83,961	-	77,810	83,961	-	-	-	-	-	-	85,155	
2249	City of Phoenix	SLGRP	1,170,903	1,039,453,707	9,092,351,369	133,860	8,704,591,388	5,390,814,692	1,890,666	17,972	-	-	-	-	-	(1,208,705)	699,933	
2250	City of Gold Beach	Indep	698,676	1,039,453,707	9,092,351,369	79,874	245,889	-	698,676	245,889	-	-	-	-	-	-	256,613	
2251	City of Rogue River	SLGRP	583,641	1,039,453,707	9,092,351,369	66,723	8,704,591,388	5,390,814,692	942,410	8,958	-	-	-	-	(104,447)	Y	846,921	
2252	City of Dayton	SLGRP	387,658	1,039,453,707	9,092,351,369	44,318	8,704,591,388	5,390,814,692	625,954	5,950	-	-	-	-	(69,374)	-	294,795	
2253	Town of Butte Falls	Indep	65,100	1,039,453,707	9,092,351,369	7,442	(20,150)	-	65,100	999	-	-	-	-	-	-	(19,151)	
2254	City of Shady Cove	SLGRP	165,540	1,039,453,707	9,092,351,369	18,925	8,704,591,388	5,390,814,692	267,299	2,541	-	-	-	-	-	(331,842)	(62,002)	
2255	Town of Canyon City	SLGRP	136,417	1,039,453,707	9,092,351,369	15,595	8,704,591,388	5,390,814,692	220,274	2,094	-	-	-	-	(24,413)	Y	197,955	
2256	City of Jordan Valley	SLGRP	59,014	1,039,453,707	9,092,351,369	6,747	8,704,591,388	5,390,814,692	95,290	906	-	-	-	-	(10,561)	-	(112,148)	
2257	City of Culver	Indep	118,163	1,039,453,707	9,092,351,369	13,509	220,887	-	118,163	220,887	-	-	-	-	-	-	222,701	
2258	City of Adair Village	SLGRP	262,468	1,039,453,707	9,092,351,369	30,006	8,704,591,388	5,390,814,692	423,809	4,029	-	-	-	-	(46,971)	Y	380,867	
2259	Town Of Hammond	Indep	-	1,039,453,707	9,092,351,369	-	(51,835)	-	-	(51,835)	-	-	-	-	-	-	(51,835)	
2260	City of Riddle	SLGRP	249,610	1,039,453,707	9,092,351,369	28,536	8,704,591,388	5,390,814,692	403,047	3,831	-	-	-	-	-	(115,558)	291,320	
2261	City of Waldport	Indep	636,448	1,039,453,707	9,092,351,369	72,760	(259,783)	-	636,448	(259,783)	-	-	-	-	-	-	(250,014)	
2262	City of Dufur	Indep	86,676	1,039,453,707	9,092,351,369	9,909	140,784	-	86,676	140,784	-	-	-	-	-	-	142,114	
2263	City of La Grande	SLGRP	2,313,868	1,039,453,707	9,092,351,369	264,525	8,704,591,388	5,390,814,692	3,736,221	35,515	-	-	-	-	(414,085)	-	2,247,358	
2264	City of Gervais	Indep	618,303	1,039,453,707	9,092,351,369	70,695	160,544	-	618,303	160,544	-	-	-	-	-	-	170,034	
2265	City of Westfir	SLGRP	50,846	1,039,453,707	9,092,351,369	5,813	8,704,591,388	5,390,814,692	82,101	780	-	-	-	-	-	(65,768)	17,113	
2266	City of Irrigon	SLGRP	460,653	1,039,453,707	9,092,351,369	52,663	8,704,591,388	5,390,814,692	743,820	7,070	-	-	-	-	(82,437)	-	604,014	

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2267	City of Independence	SLGRP	2,512,606	1,039,453,707	9,092,351,369	287,246	8,704,591,388	5,390,814,692	4,057,125	38,566	-	-	(449,651)	-	(683,068)	-	2,962,972	
2268	City of Harrisburg	SLGRP	556,073	1,039,453,707	9,092,351,369	63,571	8,704,591,388	5,390,814,692	897,895	8,535	-	-	(9,514)	-	(63,417)	-	743,499	
2269	City of Durham	SLGRP	78,331	1,039,453,707	9,092,351,369	8,955	8,704,591,388	5,390,814,692	126,482	1,202	-	-	-	-	(40,202)	-	87,482	
2270	City of Lyons	SLGRP	65,222	1,039,453,707	9,092,351,369	7,456	8,704,591,388	5,390,814,692	105,314	1,001	-	-	-	-	(17,795)	-	88,520	
2271	City of Columbia City	SLGRP	439,230	1,039,453,707	9,092,351,369	50,214	8,704,591,388	5,390,814,692	709,228	6,742	-	-	(78,604)	-	(3,072)	-	634,294	
2272	City of Aurora	SLGRP	178,882	1,039,453,707	9,092,351,369	20,450	8,704,591,388	5,390,814,692	288,842	2,746	-	-	-	-	(273,517)	-	18,071	
2273	City of Silverton	SLGRP	2,777,970	1,039,453,707	9,092,351,369	317,582	8,704,591,388	5,390,814,692	4,485,610	42,639	(660,951)	-	(497,140)	-	(26,380)	-	3,343,778	
2274	City of Gold Hill	SLGRP	229,278	1,039,453,707	9,092,351,369	26,211	8,704,591,388	5,390,814,692	370,217	3,519	-	-	(41,031)	-	(242,365)	-	90,340	
2275	City of Toledo	SLGRP	2,039,644	1,039,453,707	9,092,351,369	233,176	8,704,591,388	5,390,814,692	3,293,429	31,306	-	-	(365,010)	-	(1,997,876)	-	961,849	
2276	City of Newport	SLGRP	2,372,873	1,039,453,707	9,092,351,369	271,271	8,704,591,388	5,390,814,692	3,831,497	36,421	-	-	(424,644)	-	(1,365,923)	-	2,077,351	
2277	City Of Rajneeshpuram	Indep	-	1,039,453,707	9,092,351,369	-	-	-	(252,635)	-	-	-	-	-	(252,635)	-	2,077,351	
2278	City of Springfield	SLGRP	26,946,690	1,039,453,707	9,092,351,369	3,080,593	8,704,591,388	5,390,814,692	43,511,035	413,600	-	-	-	-	(21,439,150)	-	22,485,485	
2279	City of Keizer	Indep	6,419,498	1,039,453,707	9,092,351,369	733,888	-	-	6,419,498	4,253,518	-	-	-	-	-	-	4,352,050	
2280	City of Winston	SLGRP	1,302,346	1,039,453,707	9,092,351,369	148,887	8,704,591,388	5,390,814,692	2,102,908	19,989	-	-	(233,065)	-	(1,150,157)	-	739,675	
2281	City of Manzanita	SLGRP	660,083	1,039,453,707	9,092,351,369	75,462	8,704,591,388	5,390,814,692	1,065,841	10,132	-	-	(118,127)	-	(63,526)	-	894,520	
2282	City of Eagle Point	Indep	773,505	1,039,453,707	9,092,351,369	88,428	992,100	-	773,505	992,100	-	-	-	-	-	-	1,003,972	
2283	City of Maupin	Indep	292,788	1,039,453,707	9,092,351,369	33,472	(41,991)	-	292,788	(41,991)	-	-	-	-	-	-	(37,497)	
2284	City of Halsey	SLGRP	212,724	1,039,453,707	9,092,351,369	24,319	8,704,591,388	5,390,814,692	343,487	3,265	-	-	-	-	(161,681)	-	185,071	
2285	City of Veneta	SLGRP	843,609	1,039,453,707	9,092,351,369	96,443	8,704,591,388	5,390,814,692	1,362,182	12,948	-	-	(150,970)	-	(223,989)	-	1,000,171	
2286	City of Millersburg	SLGRP	217,060	1,039,453,707	9,092,351,369	24,815	8,704,591,388	5,390,814,692	350,489	3,332	-	-	(34,010)	-	(34,010)	-	319,811	
2287	City of King City	SLGRP	322,709	1,039,453,707	9,092,351,369	36,893	8,704,591,388	5,390,814,692	521,081	4,953	-	-	-	-	(165,591)	-	360,443	
2288	City of Tualatin	SLGRP	10,426,053	1,039,453,707	9,092,351,369	1,191,925	8,704,591,388	5,390,814,692	16,835,031	160,028	-	-	(1,865,824)	-	-	Y	15,129,235	
2289	City Of St Paul	Indep	-	1,039,453,707	9,092,351,369	-	(30,665)	-	-	(30,665)	-	-	-	-	-	-	-	(30,665)
2290	City of Molalla	Indep	2,562,585	1,039,453,707	9,092,351,369	292,959	167,927	-	2,562,585	167,927	-	-	-	-	-	-	207,260	
2291	City of Florence	SLGRP	2,810,822	1,039,453,707	9,092,351,369	321,338	8,704,591,388	5,390,814,692	4,538,657	43,143	-	-	-	-	(2,874,727)	-	1,707,073	
2292	City of North Bend	SLGRP	3,662,947	1,039,453,707	9,092,351,369	418,755	8,704,591,388	5,390,814,692	5,914,590	56,222	-	-	(655,513)	-	(1,002,344)	-	4,312,955	
2293	City of Lowell	SLGRP	67,085	1,039,453,707	9,092,351,369	7,669	8,704,591,388	5,390,814,692	108,323	1,030	-	-	-	-	(77,419)	-	31,934	
2294	City of Depoe Bay	SLGRP	665,102	1,039,453,707	9,092,351,369	76,036	8,704,591,388	5,390,814,692	1,073,945	10,209	-	-	(119,025)	-	(4,514)	-	960,615	
2295	City of Tigard	SLGRP	5,924,049	1,039,453,707	9,092,351,369	677,248	8,704,591,388	5,390,814,692	9,565,609	90,927	-	-	(1,060,155)	-	(3,266,857)	-	5,329,524	
2296	City of Happy Valley	SLGRP	2,501,258	1,039,453,707	9,092,351,369	285,948	8,704,591,388	5,390,814,692	4,038,801	38,391	-	-	(447,620)	-	-	-	3,629,572	
2297	City of Rainier	Indep	954,098	1,039,453,707	9,092,351,369	109,074	391,253	-	954,098	391,253	-	-	-	-	-	-	405,897	
2298	City of Lincoln City	SLGRP	7,051,742	1,039,453,707	9,092,351,369	806,168	8,704,591,388	5,390,814,692	11,386,504	108,236	-	-	-	-	(4,355,433)	-	7,139,307	
2299	City of Dunes City	SLGRP	39,970	1,039,453,707	9,092,351,369	4,569	8,704,591,388	5,390,814,692	64,540	613	-	-	(7,153)	-	-	Y	58,000	
2300	City of Yachats	SLGRP	565,536	1,039,453,707	9,092,351,369	64,653	8,704,591,388	5,390,814,692	913,175	8,680	-	-	-	-	(296,190)	-	625,665	
2301	City of Moro	SLGRP	103,387	1,039,453,707	9,092,351,369	11,819	8,704,591,388	5,390,814,692	166,940	1,587	-	-	-	-	(88,596)	-	79,931	
2302	City of Mt. Vernon	SLGRP	141,419	1,039,453,707	9,092,351,369	16,167	8,704,591,388	5,390,814,692	228,350	2,171	-	-	-	-	(100,725)	-	129,796	
2303	City of Woodburn	SLGRP	8,593,565	1,039,453,707	9,092,351,369	982,432	8,704,591,388	5,390,814,692	13,876,098	131,901	-	-	(1,537,886)	-	(1,693,883)	-	10,776,230	
2304	City of Gladstone	SLGRP	2,932,327	1,039,453,707	9,092,351,369	335,229	8,704,591,388	5,390,814,692	4,734,852	45,008	-	-	-	-	(1,491,620)	-	3,288,240	
2305	City of Elkton	SLGRP	27,001	1,039,453,707	9,092,351,369	3,087	8,704,591,388	5,390,814,692	43,599	414	-	-	(4,832)	-	-	Y	39,181	
2306	City of Imbler	SLGRP	-	1,039,453,707	9,092,351,369	-	-	-	-	-	-	-	-	-	-	-	-	-
2307	City of Yoncalla	SLGRP	149,616	1,039,453,707	9,092,351,369	17,104	8,704,591,388	5,390,814,692	241,586	2,296	-	-	(26,775)	-	(6,634)	-	210,473	
2308	City of North Powder	SLGRP	62,785	1,039,453,707	9,092,351,369	7,178	8,704,591,388	5,390,814,692	101,379	964	-	-	-	-	(20,875)	-	81,468	
2309	City of Gearhart	Indep	540,688	1,039,453,707	9,092,351,369	61,812	324,683	-	540,688	324,683	-	-	-	-	-	-	332,982	
2501	Port of The Dalles	SLGRP	174,263	1,039,453,707	9,092,351,369	19,922	8,704,591,388	5,390,814,692	281,384	2,675	-	-	(31,186)	-	(241,785)	-	11,088	
2504	Oak Lodge Water District	SLGRP	953,313	1,039,453,707	9,092,351,369	108,984	8,704,591,388	5,390,814,692	1,539,322	14,632	-	-	-	-	-	Y	1,553,954	
2507	Port of Astoria	Indep	1,418,154	1,039,453,707	9,092,351,369	162,126	775,338	-	1,418,154	775,338	-	-	-	-	-	-	797,105	
2508	Multnomah Drainage	SLGRP	1,229,099	1,039,453,707	9,092,351,369	140,513	8,704,591,388	5,390,814,692	1,984,636	18,865	-	-	(219,957)	-	-	Y	1,783,544	
2510	Horsefly Irrigation District	SLGRP	63,022	1,039,453,707	9,092,351,369	7,205	8,704,591,388	5,390,814,692	101,762	967	-	-	-	-	-	Y	102,729	
2511	Grants Pass Irrigation District	SLGRP	462,327	1,039,453,707	9,092,351,369	52,854	8,704,591,388	5,390,814,692	746,523	7,096	-	-	(82,737)	-	-	Y	670,882	
2512	Port of Portland	SLGRP	67,750,962	1,039,453,707	9,092,351,369	7,745,410	8,704,591,388	5,390,814,692	109,398,018	1,039,898	(34,663,317)	-	(12,124,567)	-	(857,515)	-	62,792,517	
2513	Port of Coos Bay	SLGRP	1,193,935	1,039,453,707	9,092,351,369	136,493	8,704,591,388	5,390,814,692	1,927,856	18,326	-	-	-	-	(222,656)	-	1,723,526	
2515	Klamath County Fire District 1	Indep	5,000,010	1,039,453,707	9,092,351,369	571,610	11,275,578	-	5,000,010	11,275,578	-	-	-	-	-	-	11,352,322	
2518	Clackamas County Housing Authority	Indep	2,040,650	1,039,453,707	9,092,351,369	233,291	3,315,331	-	2,040,650	3,315,331	-	-	-	-	-	-	3,346,653	
2519	Portland Housing Authority	SLGRP	14,627,116	1,039,453,707	9,092,351,369	1,672,198	8,704,591,388	5,390,814,692	23,618,521	224,509	-	-	-	-	(7,079,318)	-	16,763,712	
2521	League of Oregon Cities	Indep	6,677,111	1,039,453,707	9,092,351,369	763,339	5,478,074	-	6,677,111	5,478,074	-	-	-	-	-	-	5,580,560	
2522	Lane Council of Governments	SLGRP	9,667,837	1,039,453,707	9,092,351,369	1,105,244	8,704,591,388	5,390,814,692	15,610,733	148,390	-	-	-	-	(1,607,255)	-	14,151,868	
2524	Oak Lodge Sanitary District	Indep	2,014,729	1,039,453,707	9,092,351,369	230,327	2,208,938	-	2,014,729	2,208,938	-	-	-	-	-	-	2,239,862	
2526	Clatskanie PUD	SLGRP	3,194,672	1,039,453,707	9,092,351,369	365,221	8,704,591,388	5,390,814,692	5,158,462	49,034	-	-	(571,712)	-	-	Y	4,635,784	
2527	Deschutes Valley Water District	Indep	1,697,650	1,039,453,707	9,092,351,369	194,078	2,837,466	-	1,697,650	2,837,466	-	-	-	-	-	-	2,863,523	
2528	Columbia River Fire & Rescue	SLGRP	3,934,964	1,039,453,707	9,092,351,369	449,852	8,704,591,388	5,390,814,692	6,353,818	60,397	-	-	(704,193)	-	(2,638,587)	-	3,071,435	
2529	East Fork Irrigation District	Indep	286,685	1,039,453,707	9,092,351,369	32,774	(108,277)	-	286,685	(108,277)	-	-	-	-	-	-	(1	

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2530	River Road Water District	Indep	-	1,039,453,707	9,092,351,369	-	733,344	-	733,344	-	-	-	-	-	-	-	-	733,344
2531	Oregon School Boards Association	SLGRP	2,715,043	1,039,453,707	9,092,351,369	310,389	8,704,591,388	5,390,814,692	4,384,002	41,673	-	-	-	-	-	-	Y	4,425,675
2533	Owyhee Irrigation District	Indep	1,286,014	1,039,453,707	9,092,351,369	147,019	2,538,382	1,286,014	2,538,382	19,739	-	-	-	-	-	-	-	2,558,121
2535	Athena Cemetery Maintenance District 1	Indep	-	1,039,453,707	9,092,351,369	-	(22,729)	-	(22,729)	-	-	-	-	-	-	-	-	(22,729)
2536	Valley View Cemetery	Indep	43,622	1,039,453,707	9,092,351,369	4,987	(114,263)	43,622	(114,263)	670	-	-	-	-	-	-	-	(113,593)
2538	Clackamas Vector Control	SLGRP	333,396	1,039,453,707	9,092,351,369	38,114	8,704,591,388	5,390,814,692	538,337	5,117	-	-	-	(59,664)	-	-	Y	483,790
2540	West Extension Irrigation District	SLGRP	326,552	1,039,453,707	9,092,351,369	37,332	8,704,591,388	5,390,814,692	527,286	5,012	-	-	-	(58,439)	(187,045)	-	-	286,814
2541	Jackson County Vector Control District	SLGRP	82,416	1,039,453,707	9,092,351,369	9,422	8,704,591,388	5,390,814,692	133,078	1,265	-	-	-	-	(65,773)	-	-	68,570
2542	Rainbow Water District	SLGRP	468,405	1,039,453,707	9,092,351,369	53,549	8,704,591,388	5,390,814,692	756,337	7,189	-	-	-	(83,825)	-	-	Y	679,701
2544	Santa Clara Rural Fire Protection District	SLGRP	213,592	1,039,453,707	9,092,351,369	24,418	8,704,591,388	5,390,814,692	344,889	3,278	-	-	-	-	(27,910)	-	-	320,257
2545	Council of Governments	SLGRP	6,744,528	1,039,453,707	9,092,351,369	771,046	8,704,591,388	5,390,814,692	10,890,443	103,521	-	-	-	(1,206,986)	(7,850)	-	-	9,779,128
2547	Metzger Water District	Indep	-	1,039,453,707	9,092,351,369	-	(111,205)	-	(111,205)	-	-	-	-	-	-	-	-	(111,205)
2549	Rogue River Fire District	SLGRP	871,077	1,039,453,707	9,092,351,369	99,583	8,704,591,388	5,390,814,692	1,406,535	13,370	-	-	-	(155,886)	(488,000)	-	-	776,019
2550	Nyssa Road Assessment District 2	Indep	193,031	1,039,453,707	9,092,351,369	22,068	559,641	193,031	559,641	2,963	-	-	-	-	-	-	-	562,604
2551	Sandy Fire Department	SLGRP	980,250	1,039,453,707	9,092,351,369	112,064	8,704,591,388	5,390,814,692	1,582,817	15,046	-	-	-	(175,423)	(631,062)	-	-	791,378
2552	Winston-Dillard Fire District	SLGRP	822,381	1,039,453,707	9,092,351,369	94,016	8,704,591,388	5,390,814,692	1,327,905	12,623	-	-	-	(147,172)	-	-	Y	1,193,356
2553	Tangent Rural Fire Protection District	SLGRP	145,339	1,039,453,707	9,092,351,369	16,615	8,704,591,388	5,390,814,692	234,680	2,231	-	-	-	-	-	-	-	236,911
2555	Monroe Fire Department	SLGRP	63,150	1,039,453,707	9,092,351,369	7,219	8,704,591,388	5,390,814,692	101,969	969	-	-	-	-	(58,284)	-	-	44,654
2556	Jackson County Fire District 5	Indep	2,255,075	1,039,453,707	9,092,351,369	257,804	4,036,677	2,255,075	4,036,677	34,613	-	-	-	-	-	-	-	4,071,290
2557	Estacada Fire Department	SLGRP	905,913	1,039,453,707	9,092,351,369	103,566	8,704,591,388	5,390,814,692	1,462,785	13,905	-	-	-	(162,120)	(1,486,217)	-	-	(171,647)
2558	Boring Fire Department	SLGRP	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2559	Keizer Fire Department	SLGRP	2,076,372	1,039,453,707	9,092,351,369	237,375	8,704,591,388	5,390,814,692	3,352,734	31,870	-	-	-	-	(1,225,401)	-	-	2,159,203
2561	Jefferson Rural Fire Protection District	SLGRP	351,040	1,039,453,707	9,092,351,369	40,132	8,704,591,388	5,390,814,692	566,827	5,388	-	-	-	-	(405,969)	-	-	166,246
2562	Odell Rural Fire Protection District	SLGRP	38,210	1,039,453,707	9,092,351,369	4,368	8,704,591,388	5,390,814,692	61,698	586	-	-	-	(6,838)	-	-	Y	55,446
2563	Central Oregon Irrigation District	SLGRP	1,623,307	1,039,453,707	9,092,351,369	185,579	8,704,591,388	5,390,814,692	2,621,167	24,916	-	-	-	(290,504)	-	-	Y	2,355,579
2564	Illinois Valley Fire District	SLGRP	436,608	1,039,453,707	9,092,351,369	49,914	8,704,591,388	5,390,814,692	704,994	6,701	-	-	-	-	(453,176)	-	-	258,519
2567	Charleston Rural Fire Protection District	SLGRP	180,208	1,039,453,707	9,092,351,369	20,602	8,704,591,388	5,390,814,692	290,983	2,766	-	-	-	-	(104,506)	-	-	189,243
2568	Molalla Rural Fire Protection District 73	SLGRP	884,849	1,039,453,707	9,092,351,369	101,158	8,704,591,388	5,390,814,692	1,428,773	13,581	-	-	-	-	-	-	Y	1,442,354
2569	Central Oregon Intergovernmental Council	Indep	4,477,917	1,039,453,707	9,092,351,369	511,923	1,928,375	4,477,917	1,928,375	68,731	-	-	-	-	-	-	-	1,997,106
2570	Port of St Helens	Indep	781,936	1,039,453,707	9,092,351,369	89,392	78,100	781,936	78,100	12,002	-	-	-	-	-	-	-	90,102
2571	Crystal Springs Water District	SLGRP	300,171	1,039,453,707	9,092,351,369	34,316	8,704,591,388	5,390,814,692	484,689	4,607	-	-	-	-	(59,188)	-	-	430,108
2572	Local Government Personnel Institute	SLGRP	175,886	1,039,453,707	9,092,351,369	20,108	8,704,591,388	5,390,814,692	284,005	2,700	-	-	-	(31,476)	-	-	Y	255,229
2573	Goshen Fire District	SLGRP	158,702	1,039,453,707	9,092,351,369	18,143	8,704,591,388	5,390,814,692	256,257	2,436	-	-	-	-	-	-	Y	258,693
2575	Jefferson County Rural Fire Protection District 1	Indep	310,549	1,039,453,707	9,092,351,369	35,503	349,701	310,549	349,701	4,767	-	-	-	-	-	-	-	354,468
2576	Depoe Bay Rural Fire Protection District	SLGRP	464,392	1,039,453,707	9,092,351,369	53,090	8,704,591,388	5,390,814,692	749,857	7,128	-	-	-	(83,107)	(43,917)	-	-	629,961
2578	Washington County Fire District 2	SLGRP	1,324,903	1,039,453,707	9,092,351,369	151,465	8,704,591,388	5,390,814,692	2,139,331	20,336	-	-	-	-	-	-	Y	2,159,667
2579	La Pine Rural Fire Protection District	SLGRP	1,825,344	1,039,453,707	9,092,351,369	208,677	8,704,591,388	5,390,814,692	2,947,397	28,017	-	-	-	-	(1,000,338)	-	-	1,975,076
2580	Marion County Fire District 1	SLGRP	3,585,350	1,039,453,707	9,092,351,369	409,884	8,704,591,388	5,390,814,692	5,789,293	55,031	-	-	-	-	-	-	Y	5,844,324
2581	Port of Umatilla	Indep	147,945	1,039,453,707	9,092,351,369	16,913	421,757	147,945	421,757	2,271	-	-	-	-	-	-	-	424,028
2582	Talent Irrigation District	SLGRP	525,280	1,039,453,707	9,092,351,369	60,051	8,704,591,388	5,390,814,692	848,174	8,062	-	-	-	(94,003)	-	-	Y	762,233
2585	Rogue River Valley Irrigation District	SLGRP	289,894	1,039,453,707	9,092,351,369	33,141	8,704,591,388	5,390,814,692	468,094	4,450	-	-	-	-	-	-	Y	472,544
2587	Tualatin Valley Irrigation District	SLGRP	222,841	1,039,453,707	9,092,351,369	25,476	8,704,591,388	5,390,814,692	359,823	3,420	-	-	-	-	(141,411)	-	-	221,832
2588	Clatskanie Rural Fire Protection District	SLGRP	855,138	1,039,453,707	9,092,351,369	97,761	8,704,591,388	5,390,814,692	1,380,798	13,125	-	-	-	-	(478,145)	-	-	915,778
2589	West Slope Water District	SLGRP	540,847	1,039,453,707	9,092,351,369	61,831	8,704,591,388	5,390,814,692	873,310	8,301	-	-	-	-	-	-	Y	881,611
2590	Redmond Fire & Rescue	SLGRP	4,264,819	1,039,453,707	9,092,351,369	487,562	8,704,591,388	5,390,814,692	6,886,437	65,460	-	-	-	-	(2,192,058)	-	-	4,759,839
2592	Medford Irrigation District	SLGRP	372,987	1,039,453,707	9,092,351,369	42,641	8,704,591,388	5,390,814,692	602,265	5,725	-	-	-	-	(132,403)	-	-	475,587
2594	Metro	SLGRP	54,569,762	1,039,453,707	9,092,351,369	6,238,512	8,704,591,388	5,390,814,692	88,114,229	837,582	(20,043,703)	-	-	(9,765,688)	(6,462,370)	-	-	52,680,050
2595	Canby Fire District	SLGRP	1,971,978	1,039,453,707	9,092,351,369	225,440	8,704,591,388	5,390,814,692	3,184,169	30,268	-	-	-	-	(491,547)	-	-	2,722,890
2596	Bend Parks & Recreation	Indep	6,929,756	1,039,453,707	9,092,351,369	792,222	3,738,979	6,929,756	3,738,979	106,364	-	-	-	-	-	-	-	3,845,343
2597	Mapleton Water District	Indep	66,719	1,039,453,707	9,092,351,369	7,627	4,423	66,719	4,423	1,024	-	-	-	-	-	-	-	5,447
2598	Marion County Housing Authority	SLGRP	694,475	1,039,453,707	9,092,351,369	79,394	8,704,591,388	5,390,814,692	1,121,374	10,659	-	-	-	-	(1,690,624)	-	-	(558,591)
2599	South Suburban Sanitary District	SLGRP	711,904	1,039,453,707	9,092,351,369	81,386	8,704,591,388	5,390,814,692	1,149,517	10,927	-	-	-	-	(142,738)	-	-	1,017,706
2600	Winston-Dillard Water District	SLGRP	411,154	1,039,453,707	9,092,351,369	47,004	8,704,591,388	5,390,814,692	663,894	6,311	-	-	-	-	(118,800)	-	-	551,405
2601	Baker Valley Irrigation District	SLGRP	69,752	1,039,453,707	9,092,351,369	7,974	8,704,591,388	5,390,814,692	112,629	1,071	-	-	-	-	(205,961)	-	-	(92,261)
2602	Aumsville Rural Fire Protection District	SLGRP	182,930	1,039,453,707	9,092,351,369	20,913	8,704,591,388	5,390,814,692	295,379	2,808	-	-	-	-	(130,919)	-	-	167,268
2603	Corbett Water District	SLGRP	209,211	1,039,453,707	9,092,351,369	23,917	8,704,591,388	5,390,814,692	337,815	3,211	-	-	-	(37,440)	-	-	-	303,586
2604	Netarts-Oceanside Sanitary District	SLGRP	343,506	1,039,453,707	9,092,351,369	39,270	8,704,591,388	5,390,814,692	554,662	5,272	-	-	-	-	(303,025)	-	-	256,909
2605	Scio Fire District	SLGRP	98,663	1,039,453,707	9,092,351,369	11,279	8,704,591,388	5,390,814,692	159,312	1,514	-	-	-	-	(145,732)	-	-	15,094
2606	West Valley Housing Authority	SLGRP	704,839	1,039,453,707	9,092,351,369	80,578	8,704,591,388	5,390,814,692	1,138,109	10,818	-	-	-	-	(367,604)	-	-	781,323
2607	Hoodland Fire District 74	SLGRP	773,414	1,039,453,707	9,092,351,369	88,418	8,704,591,388	5,390,814,692	1,248,838	11,871	-	-	-	(138,409)	(161,656)	-	-	960,644
2608	Gaston Rural Fire Protection District																	

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2610	Turner Fire District	Indep	327,881	1,039,453,707	9,092,351,369	37,484	149,327	327,881	149,327	5,033	-	-	-	-	-	-	-	154,360
2612	Community Services Consortium	SLGRP	3,961,597	1,039,453,707	9,092,351,369	452,897	8,704,591,388	5,390,814,692	6,396,822	60,806	-	-	(708,959)	-	(623,360)	-	-	5,125,309
2613	Polk Soil & Water Conservation District	Indep	190,563	1,039,453,707	9,092,351,369	21,785	-	190,563	85,899	2,925	-	-	-	-	-	-	-	88,824
2614	Mountain Valley Mental Health Program	Indep	-	1,039,453,707	9,092,351,369	-	(180,701)	-	(180,701)	-	-	-	-	-	-	-	-	(180,701)
2615	Humanities Council	Indep	-	1,039,453,707	9,092,351,369	-	197,985	-	197,985	-	-	-	-	-	-	-	-	197,985
2616	Alcohol Safety Action Program	Indep	-	1,039,453,707	9,092,351,369	-	(66,316)	-	(66,316)	-	-	-	-	-	-	-	-	(66,316)
2617	Clean Water Services	SLGRP	25,639,800	1,039,453,707	9,092,351,369	2,931,187	8,704,591,388	5,390,814,692	41,400,789	393,541	(14,615,963)	-	-	-	(3,423,705)	-	-	23,754,662
2618	Estacada Cemetery District	Indep	51,430	1,039,453,707	9,092,351,369	5,880	(245,051)	51,430	(245,051)	789	-	-	-	-	-	-	-	(244,262)
2619	Comprehensive Options For Drug Abusers	Indep	-	1,039,453,707	9,092,351,369	-	(228,942)	-	(228,942)	-	-	-	-	-	-	-	-	(228,942)
2620	Jackson County Fire District 4	SLGRP	273,058	1,039,453,707	9,092,351,369	31,216	8,704,591,388	5,390,814,692	440,909	4,191	-	-	-	-	-	-	-	445,100
2623	Evans Valley Fire District 6	Indep	90,352	1,039,453,707	9,092,351,369	10,329	(161,629)	90,352	(161,629)	1,387	-	-	-	-	-	-	-	(160,242)
2624	Klamath Vector Control	SLGRP	53,444	1,039,453,707	9,092,351,369	6,110	8,704,591,388	5,390,814,692	86,296	820	-	-	(9,564)	-	-	Y	77,552	
2625	Port of Newport	SLGRP	628,307	1,039,453,707	9,092,351,369	71,829	8,704,591,388	5,390,814,692	1,014,532	9,644	-	-	-	(765,533)	-	-	258,643	
2626	Tillamook Peoples Utility District	SLGRP	7,232,196	1,039,453,707	9,092,351,369	826,797	8,704,591,388	5,390,814,692	11,677,884	111,006	(177,158)	-	(1,294,258)	-	-	-	10,317,474	
2628	McKenzie Fire And Rescue	SLGRP	317,870	1,039,453,707	9,092,351,369	36,339	8,704,591,388	5,390,814,692	513,267	4,879	-	-	(56,885)	-	(227,344)	-	233,917	
2629	Metropolitan Wastewater Management Commission	Indep	-	1,039,453,707	9,092,351,369	-	(856,399)	-	(856,399)	-	-	-	-	-	-	-	-	(856,399)
2630	Sheridan Fire District	SLGRP	260,984	1,039,453,707	9,092,351,369	29,836	8,704,591,388	5,390,814,692	421,413	4,006	-	-	-	-	(157,080)	-	-	268,339
2631	Arch Cape Water-Sanitary District	SLGRP	109,574	1,039,453,707	9,092,351,369	12,527	8,704,591,388	5,390,814,692	176,930	1,682	-	-	-	-	(70,042)	-	-	108,570
2632	Umpqua Regional Council of Governments	Indep	-	1,039,453,707	9,092,351,369	-	91,601	-	91,601	-	-	-	-	-	-	-	-	91,601
2633	Port of Cascade Locks	Indep	387,075	1,039,453,707	9,092,351,369	44,251	314,593	387,075	314,593	5,941	-	-	-	-	-	-	-	320,534
2637	Northeast Oregon Housing Authority	Indep	755,052	1,039,453,707	9,092,351,369	86,319	761,527	755,052	761,527	11,589	-	-	-	-	-	-	-	773,116
2638	North Douglas County Fire and EMS	SLGRP	238,481	1,039,453,707	9,092,351,369	27,264	8,704,591,388	5,390,814,692	385,077	3,660	-	-	-	-	(147,208)	-	-	241,529
2641	Suburban East Salem Water District	SLGRP	320,756	1,039,453,707	9,092,351,369	36,669	8,704,591,388	5,390,814,692	517,927	4,923	-	-	-	-	(74,269)	-	-	448,581
2642	Dexter Rural Fire Protection District	SLGRP	-	1,039,453,707	9,092,351,369	-	-	-	-	-	-	-	-	-	-	-	-	-
2643	Sweet Home Cemetery	Indep	114,408	1,039,453,707	9,092,351,369	13,079	47,599	114,408	47,599	1,756	-	-	-	-	-	-	-	49,355
2644	Lakeside Water District	Indep	161,166	1,039,453,707	9,092,351,369	18,425	123,501	161,166	123,501	2,474	-	-	-	-	-	-	-	125,975
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	32,170	1,039,453,707	9,092,351,369	3,678	128,312	32,170	128,312	494	-	-	-	-	-	-	-	128,806
2646	Keno Rural Fire Protection District	Indep	118,700	1,039,453,707	9,092,351,369	13,570	54,365	118,700	54,365	1,822	-	-	-	-	-	-	-	56,187
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	268,325	1,039,453,707	9,092,351,369	30,675	8,704,591,388	5,390,814,692	433,267	4,118	-	-	(48,019)	-	(42,596)	-	-	346,770
2648	Black Butte Ranch Rural Fire Protection District	Indep	776,122	1,039,453,707	9,092,351,369	88,728	583,724	776,122	583,724	11,913	-	-	-	-	-	-	-	595,637
2649	Colton Fire Department	SLGRP	86,750	1,039,453,707	9,092,351,369	9,917	8,704,591,388	5,390,814,692	140,076	1,332	-	-	-	-	(55,430)	-	-	85,978
2650	Pleasant Hill Fire Department	SLGRP	53,801	1,039,453,707	9,092,351,369	6,151	8,704,591,388	5,390,814,692	86,873	826	-	-	(9,628)	-	(14,047)	-	-	64,024
2651	Imbler Rural Fire Protection District	SLGRP	27,325	1,039,453,707	9,092,351,369	3,124	8,704,591,388	5,390,814,692	44,122	419	-	-	(4,890)	-	-	Y	-	39,651
2652	The Oregon Consortium	SLGRP	280,677	1,039,453,707	9,092,351,369	32,087	8,704,591,388	5,390,814,692	453,211	4,308	-	-	-	-	-	Y	-	457,519
2653	Umatilla Fire Department	SLGRP	134,378	1,039,453,707	9,092,351,369	15,362	8,704,591,388	5,390,814,692	216,981	2,063	-	-	-	-	(68,969)	-	-	150,075
2654	Spring Valley Rural Fire Protection District	Indep	-	1,039,453,707	9,092,351,369	-	(60,107)	-	(60,107)	-	-	-	-	-	-	-	-	(60,107)
2655	North Bay Rural Fire Protection District	Indep	-	1,039,453,707	9,092,351,369	-	131,059	-	131,059	-	-	-	-	-	-	-	-	131,059
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	9,704,146	1,039,453,707	9,092,351,369	1,109,395	8,704,591,388	5,390,814,692	15,669,362	148,947	-	-	-	-	(4,673,366)	-	-	11,144,943
2658	Salem Metropolitan Communication Agency	Indep	-	1,039,453,707	9,092,351,369	-	388,339	-	388,339	-	-	-	-	-	-	-	-	388,339
2659	Silverton Fire District	SLGRP	367,647	1,039,453,707	9,092,351,369	42,030	8,704,591,388	5,390,814,692	593,643	5,643	-	-	(65,793)	-	(109,303)	-	-	424,190
2660	Tualatin Valley Fire & Rescue	SLGRP	47,023,483	1,039,453,707	9,092,351,369	5,375,808	8,704,591,388	5,390,814,692	75,929,192	721,755	-	-	(8,415,222)	-	(17,498,954)	-	-	50,736,771
2661	Lincoln County 911	SLGRP	-	1,039,453,707	9,092,351,369	-	-	-	-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	Indep	-	1,039,453,707	9,092,351,369	-	51,348	-	51,348	-	-	-	-	-	-	-	-	51,348
2663	Metropolitan Area Communications Commission	SLGRP	992,384	1,039,453,707	9,092,351,369	113,451	8,704,591,388	5,390,814,692	1,602,410	15,232	-	-	(177,595)	-	(116,253)	-	-	1,323,794
2664	Applegate Valley Rural Fire Protection District 9	Indep	533,698	1,039,453,707	9,092,351,369	61,013	185,807	533,698	185,807	8,192	-	-	-	-	-	-	-	193,999
2665	N NE Community Mental Health Center	Indep	-	1,039,453,707	9,092,351,369	-	251,172	-	251,172	-	-	-	-	-	-	-	-	251,172
2666	Central City Concern	Indep	-	1,039,453,707	9,092,351,369	-	(406,189)	-	(406,189)	-	-	-	-	-	-	-	-	(406,189)
2667	Mental Health Services West Inc	Indep	-	1,039,453,707	9,092,351,369	-	(297,937)	-	(297,937)	-	-	-	-	-	-	-	-	(297,937)
2668	Southeast Mental Health Network Inc	Indep	-	1,039,453,707	9,092,351,369	-	(508,338)	-	(508,338)	-	-	-	-	-	-	-	-	(508,338)
2669	Roseburg Urban Sanitary Authority	SLGRP	974,815	1,039,453,707	9,092,351,369	111,443	8,704,591,388	5,390,814,692	1,574,042	14,962	-	-	-	-	(466,696)	-	-	1,122,308
2670	Mt Hood Community Mental Health Ctr	Indep	-	1,039,453,707	9,092,351,369	-	496,886	-	496,886	-	-	-	-	-	-	-	-	496,886
2671	Columbia 911 Communications District	SLGRP	1,235,358	1,039,453,707	9,092,351,369	141,228	8,704,591,388	5,390,814,692	1,994,742	18,961	-	-	(221,077)	-	(110,854)	-	-	1,681,772
2672	Rockwood Water PUD	Indep	1,207,711	1,039,453,707	9,092,351,369	138,068	1,838,516	1,207,711	1,838,516	18,537	-	-	-	-	-	-	-	1,857,053
2673	Port Orford Library	SLGRP	7,182	1,039,453,707	9,092,351,369	821	8,704,591,388	5,390,814,692	11,597	110	-	-	(1,285)	-	(39,390)	-	-	(28,968)
2674	Nestucca Rural Fire District	SLGRP	232,802	1,039,453,707	9,092,351,369	26,614	8,704,591,388	5,390,814,692	375,907	3,573	-	-	(41,662)	-	(181,095)	-	-	156,723
2675	Salmon Harbor-Douglas County	Indep	396,567	1,039,453,707	9,092,351,369	45,336	99,296	396,567	99,296	6,087	-	-	-	-	-	-	-	105,383
2676	Woodburn Fire District	SLGRP	1,198,929	1,039,453,707	9,092,351,369	137,064	8,704,591,388	5,390,814,692	1,935,920	18,402	-	-	-	-	-	Y	-	1,954,322
2677	Portland Private Industry Council Inc	Indep	-	1,039,453,707	9,092,351,369	-	(208,642)	-	(208,642)	-	-	-	-	-	-	-	-	(208,642)
2678	Central Oregon Regional Housing Authority	Indep	859,032	1,039,453,707	9,092,351,369	98,206	50,275	859,032	50,275	13,185	-	-	-	-	-	-	-	83,460
2679	Columbia River Public Utility District	Indep	4,065,031	1,039,453,707	9,092,351,369	464,722	3,998,306	4,065,031	3,998,306	62,393	-	-	-	-	-	-	-	4,060,699
2681	Cloverdale Rural Fire Protection District	SLGRP	120,673	1,039,453,707	9,092,351,369	13,796	8,704,591,388	5,390,814,692	194,852	1,852	-	-	(21,595)	-	-	Y	-	175,109

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2684	Parkdale Fire District	SLGRP	107,235	1,039,453,707	9,092,351,369	12,259	8,704,591,388	5,390,814,692	173,153	1,646	-	-	-	-	-	-	Y	174,799
2685	Oregon Community College Association	Indep	622,484	1,039,453,707	9,092,351,369	71,163	(212,068)	622,484	(212,068)	9,554	-	-	-	-	-	-	-	(202,514)
2686	Weston Cemetery	Indep	60,088	1,039,453,707	9,092,351,369	6,869	8,406	60,088	8,406	922	-	-	-	-	-	-	-	9,328
2687	Columbia Drainage Vector Control District	SLGRP	62,687	1,039,453,707	9,092,351,369	7,166	8,704,591,388	5,390,814,692	101,221	962	-	-	-	(11,218)	-	-	Y	90,965
2688	Polk County Fire District 1	Indep	979,822	1,039,453,707	9,092,351,369	112,015	1,084,208	979,822	1,084,208	15,039	-	-	-	-	-	-	-	1,099,247
2689	Redmond Area Park & Recreation District	Indep	739,768	1,039,453,707	9,092,351,369	84,572	(66,512)	739,768	(66,512)	11,355	-	-	-	-	-	-	-	(55,157)
2692	Siuslaw Public Library	SLGRP	387,809	1,039,453,707	9,092,351,369	44,335	8,704,591,388	5,390,814,692	626,198	5,952	-	-	-	(69,401)	-	(82,808)	-	479,941
2694	Philomath Fire Department	SLGRP	369,493	1,039,453,707	9,092,351,369	42,241	8,704,591,388	5,390,814,692	596,623	5,671	-	-	-	(66,124)	-	(56,338)	-	479,832
2695	Washington County Consolidated Communications Agency	SLGRP	6,747,599	1,039,453,707	9,092,351,369	771,397	8,704,591,388	5,390,814,692	10,895,402	103,568	-	-	-	(1,207,536)	-	-	Y	9,791,434
2696	Stayton Fire District	SLGRP	475,892	1,039,453,707	9,092,351,369	54,405	8,704,591,388	5,390,814,692	768,427	7,304	-	-	-	-	-	(73,542)	-	702,189
2697	Oregon Museum Park	Indep	-	1,039,453,707	9,092,351,369	-	(48,490)	-	(48,490)	-	-	-	-	-	-	-	-	(48,490)
2698	Halsey Shedd Rural Fire Protection District	Indep	148,848	1,039,453,707	9,092,351,369	17,017	(102,534)	148,848	(102,534)	2,285	-	-	-	-	-	-	-	(100,249)
2699	Chetco Library Board	SLGRP	198,285	1,039,453,707	9,092,351,369	22,668	8,704,591,388	5,390,814,692	320,172	3,043	-	-	-	(35,485)	-	(9,870)	-	277,860
2700	Lowell Rural Fire Protection District	SLGRP	45,726	1,039,453,707	9,092,351,369	5,227	8,704,591,388	5,390,814,692	73,834	702	-	-	-	-	-	(170,148)	-	(95,612)
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	815,021	1,039,453,707	9,092,351,369	93,175	1,536,658	815,021	1,536,658	12,510	-	-	-	-	-	-	-	1,549,168
2702	Banks Fire District 13	Indep	186,062	1,039,453,707	9,092,351,369	21,271	297,952	186,062	297,952	2,856	-	-	-	-	-	-	-	300,808
2703	Westport Sewer District	Indep	-	1,039,453,707	9,092,351,369	-	(5,499)	-	(5,499)	-	-	-	-	-	-	-	-	(5,499)
2704	Clatsop County 4-H District	SLGRP	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	SLGRP	2,853,381	1,039,453,707	9,092,351,369	326,204	8,704,591,388	5,390,814,692	4,607,377	43,796	-	-	-	-	-	(1,081,012)	-	3,570,161
2706	Stanfield Fire District	SLGRP	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2707	Clatskanie Library	SLGRP	70,841	1,039,453,707	9,092,351,369	8,076	8,704,591,388	5,390,814,692	114,065	1,084	-	-	-	(12,642)	-	-	Y	102,507
2708	Milton-Freewater Cemetery District 3	Indep	-	1,039,453,707	9,092,351,369	-	32,372	-	32,372	-	-	-	-	-	-	-	-	32,372
2709	Scappoose Public Library	SLGRP	143,740	1,039,453,707	9,092,351,369	16,433	8,704,591,388	5,390,814,692	232,098	2,206	-	-	-	-	-	(115,978)	-	118,326
2710	Klamath County Emergency Communications District	SLGRP	643,170	1,039,453,707	9,092,351,369	73,528	8,704,591,388	5,390,814,692	1,038,532	9,872	-	-	-	(115,100)	-	-	Y	933,304
2712	Jefferson County EMS	SLGRP	375,120	1,039,453,707	9,092,351,369	42,884	8,704,591,388	5,390,814,692	605,709	5,758	-	-	-	(67,131)	-	-	Y	544,336
2713	Port of Tillamook Bay	SLGRP	705,772	1,039,453,707	9,092,351,369	80,685	8,704,591,388	5,390,814,692	1,139,616	10,833	-	-	-	(126,303)	-	(162,914)	-	861,232
2714	Winchester Bay Sanitary District	Indep	149,211	1,039,453,707	9,092,351,369	17,058	76,236	149,211	76,236	2,290	-	-	-	-	-	-	-	78,526
2715	Jackson County Fire District 3	SLGRP	6,289,532	1,039,453,707	9,092,351,369	719,030	8,704,591,388	5,390,814,692	10,155,757	96,537	-	-	-	(1,125,561)	-	(3,772,197)	-	5,354,536
2716	Neskowin Water District	SLGRP	204,502	1,039,453,707	9,092,351,369	23,379	8,704,591,388	5,390,814,692	330,211	3,139	-	-	-	(36,597)	-	(465)	-	296,288
2717	Ice Fountain Water District	Indep	305,250	1,039,453,707	9,092,351,369	34,897	76,895	305,250	76,895	4,685	-	-	-	-	-	-	-	81,580
2718	Curry Library	SLGRP	73,467	1,039,453,707	9,092,351,369	8,399	8,704,591,388	5,390,814,692	118,628	1,128	-	-	-	-	-	(226,984)	-	(107,228)
2719	Human Solutions, Inc	Indep	-	1,039,453,707	9,092,351,369	-	(211,812)	-	(211,812)	-	-	-	-	-	-	-	-	(211,812)
2720	Tri-Met	Indep	-	1,039,453,707	9,092,351,369	-	(874,346)	-	(874,346)	-	-	-	-	-	-	-	-	(874,346)
2721	Klamath Housing Authority	SLGRP	434,193	1,039,453,707	9,092,351,369	49,638	8,704,591,388	5,390,814,692	701,095	6,664	-	-	-	-	-	(213,943)	-	493,816
2722	Tillamook 9-1-1	Indep	567,404	1,039,453,707	9,092,351,369	64,867	(213,188)	567,404	(213,188)	8,709	-	-	-	-	-	-	-	(204,479)
2723	Oregon Coastal Zone Management Association	Indep	-	1,039,453,707	9,092,351,369	-	(86,684)	-	(86,684)	-	-	-	-	-	-	-	-	(86,684)
2724	Nehalem Bay Wastewater Agency	Indep	374,854	1,039,453,707	9,092,351,369	42,854	77,168	374,854	77,168	5,754	-	-	-	-	-	-	-	82,922
2725	West Valley Fire District	Indep	604,114	1,039,453,707	9,092,351,369	69,063	254,232	604,114	254,232	9,272	-	-	-	-	-	-	-	263,504
2726	Yamhill Communications Agency	SLGRP	886,672	1,039,453,707	9,092,351,369	101,366	8,704,591,388	5,390,814,692	1,431,716	13,609	-	-	-	(158,677)	-	(11,312)	-	1,275,336
2728	Baker County Library District	SLGRP	418,597	1,039,453,707	9,092,351,369	47,855	8,704,591,388	5,390,814,692	675,912	6,425	-	-	-	-	-	(99,781)	-	582,556
2729	Douglas County Fire District 2	Indep	6,042,295	1,039,453,707	9,092,351,369	690,766	15,441,282	6,042,295	15,441,282	92,742	-	-	-	-	-	-	-	15,534,024
2731	Canby Utility Board	SLGRP	1,747,999	1,039,453,707	9,092,351,369	199,834	8,704,591,388	5,390,814,692	2,822,508	26,830	-	-	-	(312,818)	-	-	Y	2,536,520
2732	Umatilla County Special Library District	SLGRP	125,137	1,039,453,707	9,092,351,369	14,306	8,704,591,388	5,390,814,692	202,060	1,921	-	-	-	-	-	(137,040)	-	66,941
2733	Wiard Memorial Park District	Indep	-	1,039,453,707	9,092,351,369	-	355,984	-	355,984	-	-	-	-	-	-	-	-	355,984
2734	Seal Rock Water District	SLGRP	441,731	1,039,453,707	9,092,351,369	50,499	8,704,591,388	5,390,814,692	713,267	6,780	-	-	-	-	-	(246,981)	-	473,066
2736	Wasco 9-1-1	Indep	-	1,039,453,707	9,092,351,369	-	(276,464)	-	(276,464)	-	-	-	-	-	-	-	-	(276,464)
2737	Portland Energy Conservation Inc	Indep	-	1,039,453,707	9,092,351,369	-	140,022	-	140,022	-	-	-	-	-	-	-	-	140,022
2739	Scappoose Rural Fire Protection District	SLGRP	1,451,159	1,039,453,707	9,092,351,369	165,899	8,704,591,388	5,390,814,692	2,343,198	22,274	-	-	-	(259,696)	-	(88,305)	-	2,017,471
2740	Neskowin Regional Sanitary Authority	Indep	188,956	1,039,453,707	9,092,351,369	21,602	(66,536)	188,956	(66,536)	2,900	-	-	-	-	-	-	-	(63,636)
2741	Port of Garibaldi	SLGRP	192,882	1,039,453,707	9,092,351,369	22,051	8,704,591,388	5,390,814,692	311,448	2,961	-	-	-	(34,518)	-	(78,404)	-	201,487
2742	Amity Fire District	SLGRP	102,000	1,039,453,707	9,092,351,369	11,661	8,704,591,388	5,390,814,692	164,700	1,566	-	-	-	(18,254)	-	(57,451)	-	90,561
2743	Douglas Soil & Water Conservation District	Indep	158,904	1,039,453,707	9,092,351,369	18,166	(228,476)	158,904	(228,476)	2,439	-	-	-	-	-	-	-	(226,037)
2745	Clackamas County Fire District	SLGRP	24,610,118	1,039,453,707	9,092,351,369	2,813,472	8,704,591,388	5,390,814,692	39,738,153	377,737	(10,261,932)	-	-	-	-	-	-	29,853,958
2746	Marion-Salem Data Center	Indep	-	1,039,453,707	9,092,351,369	-	(5,769,510)	-	(5,769,510)	-	-	-	-	-	-	-	-	(5,769,510)
2747	Salem Housing Authority	Indep	2,160,512	1,039,453,707	9,092,351,369	246,994	2,917,060	2,160,512	2,917,060	33,161	-	-	-	-	-	-	-	2,950,221
2749	Black Butte Ranch Police	SLGRP	434,945	1,039,453,707	9,092,351,369	49,724	8,704,591,388	5,390,814,692	702,309	6,676	-	-	-	(77,837)	-	(287,814)	-	343,334
2750	Eastern Oregon Human Services Consortium	Indep	-	1,039,453,707	9,092,351,369	-	(440,515)	-	(440,515)	-	-	-	-	-	-	-	-	(440,515)
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	125,576	1,039,453,707	9,092,351,369	14,356	8,704,591,388	5,390,814,692	202,769	1,927	-	-	-	-	-	(185,478)	-	19,218
2753	Linn-Benton Housing Authority	SLGRP	1,155,598	1,039,453,707	9,092,351,369	132,110	8,704,591,388	5,390,814,692	1,865,953	17,737	-	-	-	-	-	(970,981)	-	912,709
2754	Western Lane Ambulance District	SLGRP	1,064,210	1,039,453,707	9,092,351,369	121,662	8,704,591,388	5,390,814,692	1,718,388	16,334	-	-	-	(190,449)	-	(29,844)	-	1,514,429
2756	Sandy Area Sch Trans Agency	Indep	-	1,039,453,707	9,092,351,369	-	(138,388)	-	(138,388)	-	-	-	-	-	-	-	-	(138,388)

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
2757	City of Stayton	SLGRP	906,336	1,039,453,707	9,092,351,369	103,614	8,704,591,388	5,390,814,692	1,463,468	13,911	-	-	(162,196)	(88,767)	-	1,226,416
2758	Mohawk Valley Rural Fire District	SLGRP	91,342	1,039,453,707	9,092,351,369	10,442	8,704,591,388	5,390,814,692	147,491	1,402	-	-	(16,346)	(83,562)	-	48,985
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	96,567	1,039,453,707	9,092,351,369	11,040	71,625	96,567	1,482	-	-	-	-	-	-	73,107
2761	Clackamas River Water	SLGRP	2,860,316	1,039,453,707	9,092,351,369	326,996	8,704,591,388	5,390,814,692	4,618,575	43,903	-	-	(511,876)	-	Y	4,150,602
2763	Junction City Fire Department	SLGRP	210,398	1,039,453,707	9,092,351,369	24,053	8,704,591,388	5,390,814,692	339,731	3,229	-	-	-	(96,167)	-	246,793
2765	Green Sanitary	SLGRP	273,095	1,039,453,707	9,092,351,369	31,221	8,704,591,388	5,390,814,692	404,969	4,192	-	-	(48,872)	(42,201)	-	354,088
2766	Southwest Lincoln County Water District	SLGRP	253,777	1,039,453,707	9,092,351,369	29,012	8,704,591,388	5,390,814,692	409,776	3,895	-	-	(45,415)	(38,029)	-	330,227
2767	Springfield Utility Board	Indep	90,502	1,039,453,707	9,092,351,369	10,346	8,853	90,502	8,853	1,389	-	-	-	-	-	10,242
2768	Lake County Library District	SLGRP	108,790	1,039,453,707	9,092,351,369	12,437	8,704,591,388	5,390,814,692	175,664	1,670	-	-	(19,469)	-	Y	157,965
2771	Harbor Water PUD	Indep	327,589	1,039,453,707	9,092,351,369	37,451	(170,153)	327,589	(170,153)	5,028	-	-	-	-	-	(165,125)
2772	Umatilla County Soil & Water District	SLGRP	114,631	1,039,453,707	9,092,351,369	13,105	8,704,591,388	5,390,814,692	185,096	1,759	-	-	(20,514)	(40,442)	-	125,899
2773	Housing Authority of Jackson County	SLGRP	2,613,698	1,039,453,707	9,092,351,369	298,803	8,704,591,388	5,390,814,692	4,220,359	40,117	-	-	(467,742)	-	Y	3,792,734
2774	Oregon Trail Library District	SLGRP	114,252	1,039,453,707	9,092,351,369	13,061	8,704,591,388	5,390,814,692	184,484	1,754	-	-	(20,446)	-	-	153,873
2776	Rainier Cemetery District	SLGRP	42,808	1,039,453,707	9,092,351,369	4,894	8,704,591,388	5,390,814,692	69,122	657	-	-	-	(88,770)	-	(18,991)
2777	City of Newberg	SLGRP	6,560,878	1,039,453,707	9,092,351,369	750,051	8,704,591,388	5,390,814,692	10,593,902	100,702	(2,327,946)	-	(1,174,121)	(395,453)	-	6,797,084
2778	Mulino Water District 23	SLGRP	62,117	1,039,453,707	9,092,351,369	7,101	8,704,591,388	5,390,814,692	100,301	953	-	-	(11,116)	-	Y	90,138
2779	Brownsville Rural Fire Protection District	Indep	87,726	1,039,453,707	9,092,351,369	10,029	134,200	87,726	134,200	1,346	-	-	-	-	-	135,546
2780	Nehalem Bay Health District	SLGRP	46,593	1,039,453,707	9,092,351,369	5,327	8,704,591,388	5,390,814,692	75,234	715	-	-	(8,338)	(15,488)	-	52,123
2781	North Bend Coos-Curry Housing Authority	SLGRP	529,093	1,039,453,707	9,092,351,369	60,487	8,704,591,388	5,390,814,692	854,331	8,121	-	-	(94,685)	-	Y	767,767
2782	Millington Rural Fire Protection District	Indep	55,985	1,039,453,707	9,092,351,369	6,400	(81,634)	55,985	(81,634)	859	-	-	-	-	-	(80,775)
2783	Tillamook Fire District	Indep	287,394	1,039,453,707	9,092,351,369	32,855	17,091	287,394	17,091	4,411	-	-	-	-	-	21,502
2784	Eisenschmidt Pool	SLGRP	182,164	1,039,453,707	9,092,351,369	20,825	8,704,591,388	5,390,814,692	294,142	2,796	-	-	-	(76,398)	-	220,540
2785	Fern Ridge Community Library	Indep	192,570	1,039,453,707	9,092,351,369	22,015	(133,007)	192,570	(133,007)	2,956	-	-	-	-	-	(130,051)
2786	Seal Rock Rural Fire Protection District	SLGRP	62,592	1,039,453,707	9,092,351,369	7,156	8,704,591,388	5,390,814,692	101,068	961	-	-	(11,201)	(56,302)	-	34,526
2788	Port of Hood River	Indep	1,045,521	1,039,453,707	9,092,351,369	119,526	561,286	1,045,521	561,286	16,048	-	-	-	-	-	577,334
2789	Farmers Irrigation District	SLGRP	594,198	1,039,453,707	9,092,351,369	67,930	8,704,591,388	5,390,814,692	959,456	9,120	-	-	-	(615,020)	-	353,556
2790	Silver Falls Library District	SLGRP	314,430	1,039,453,707	9,092,351,369	35,946	8,704,591,388	5,390,814,692	507,713	4,826	-	-	-	(94,747)	-	417,972
2792	North Wasco County Parks And Recreation District	SLGRP	328,041	1,039,453,707	9,092,351,369	37,502	8,704,591,388	5,390,814,692	529,690	5,035	-	-	(58,706)	-	-	476,019
2793	North Lincoln Fire & Rescue District 1	SLGRP	586,610	1,039,453,707	9,092,351,369	67,062	8,704,591,388	5,390,814,692	947,204	9,004	-	-	-	(219,313)	-	736,895
2794	Siuslaw Rural Fire Protection District 1	SLGRP	553,309	1,039,453,707	9,092,351,369	63,255	8,704,591,388	5,390,814,692	893,432	8,493	-	-	-	(29,221)	-	872,704
2796	West Side Rural Fire Protection District	Indep	129,580	1,039,453,707	9,092,351,369	14,814	(53,870)	129,580	(53,870)	1,989	-	-	-	-	-	(51,881)
2797	Vernonia Fire	Indep	80,963	1,039,453,707	9,092,351,369	9,256	(20,465)	80,963	(20,465)	1,243	-	-	-	-	-	(19,222)
2798	Fairview Water District	SLGRP	87,887	1,039,453,707	9,092,351,369	10,047	8,704,591,388	5,390,814,692	141,912	1,349	-	-	(15,728)	(13,505)	-	114,028
2799	Sublimity Fire District	SLGRP	100,617	1,039,453,707	9,092,351,369	11,503	8,704,591,388	5,390,814,692	162,467	1,544	-	-	-	(105,871)	-	58,140
2801	Coburg Rural Fire Protection District	SLGRP	122,810	1,039,453,707	9,092,351,369	14,440	8,704,591,388	5,390,814,692	198,302	1,885	-	-	-	(85,841)	-	114,346
2802	Rural Road Assessment District 3	SLGRP	213,810	1,039,453,707	9,092,351,369	24,043	8,704,591,388	5,390,814,692	345,241	3,282	-	-	(38,263)	-	Y	310,260
2803	Southwestern Polk County Rural Fire Protection District	Indep	40,494	1,039,453,707	9,092,351,369	4,629	(12,608)	40,494	(12,608)	622	-	-	-	-	-	(11,986)
2804	Aurora Rural Fire Protection District	SLGRP	304,896	1,039,453,707	9,092,351,369	34,856	8,704,591,388	5,390,814,692	492,318	4,680	-	-	-	(309,253)	-	187,745
2806	Multnomah County Rural Fire Protection District 14	SLGRP	44,059	1,039,453,707	9,092,351,369	5,037	8,704,591,388	5,390,814,692	71,142	676	-	-	(7,885)	(530)	-	63,403
2808	Lifeways	Indep	-	1,039,453,707	9,092,351,369	-	(13,917)	-	(13,917)	-	-	-	-	-	-	(13,917)
2809	Juntura Road District 4	Indep	-	1,039,453,707	9,092,351,369	-	36,759	-	36,759	-	-	-	-	-	-	36,759
2810	Sutherlin Water Control District	SLGRP	55,775	1,039,453,707	9,092,351,369	6,376	8,704,591,388	5,390,814,692	90,060	856	-	-	(9,981)	(8,983)	-	71,952
2811	Mid-Columbia Center For Living	SLGRP	4,881,373	1,039,453,707	9,092,351,369	558,047	8,704,591,388	5,390,814,692	7,881,992	74,923	-	-	(873,560)	-	Y	7,083,355
2812	Workforce Development Board	Indep	-	1,039,453,707	9,092,351,369	-	(50,611)	-	(50,611)	-	-	-	-	-	-	(50,611)
2814	The Job Council	SLGRP	2,021,725	1,039,453,707	9,092,351,369	231,127	8,704,591,388	5,390,814,692	3,264,495	31,031	-	-	(361,804)	-	Y	2,933,722
2815	Hermiston Rural Fire Protection District	Indep	2,207,387	1,039,453,707	9,092,351,369	252,352	2,031,098	2,207,387	2,031,098	33,881	-	-	-	-	-	2,064,979
2816	Odell Sanitary District	SLGRP	168,994	1,039,453,707	9,092,351,369	19,320	8,704,591,388	5,390,814,692	272,876	2,594	-	-	-	(18,935)	-	256,535
2817	Wickiup Water District	SLGRP	102,203	1,039,453,707	9,092,351,369	11,684	8,704,591,388	5,390,814,692	165,028	1,569	-	-	(18,290)	(1,294)	-	147,013
2818	Netarts Water District	SLGRP	111,038	1,039,453,707	9,092,351,369	12,694	8,704,591,388	5,390,814,692	179,294	1,704	-	-	-	(19,871)	-	133,987
2819	Harrisburg Fire and Rescue	SLGRP	80,273	1,039,453,707	9,092,351,369	9,177	8,704,591,388	5,390,814,692	129,617	1,232	-	-	(14,365)	(10,626)	-	105,858
2820	Central Oregon Coast Fire & Rescue District	SLGRP	299,160	1,039,453,707	9,092,351,369	34,201	8,704,591,388	5,390,814,692	483,056	4,592	-	-	-	(292,852)	-	194,796
2821	Tillamook County Soil And Water Conservation District	Indep	166,220	1,039,453,707	9,092,351,369	19,003	113,806	166,220	113,806	2,551	-	-	-	-	-	116,357
2822	Deschutes County Rural Fire Protection District 2	SLGRP	113,721	1,039,453,707	9,092,351,369	13,001	8,704,591,388	5,390,814,692	183,626	1,745	-	-	(20,351)	(4,916)	-	160,104
2823	Lyons Fire District	SLGRP	41,297	1,039,453,707	9,092,351,369	4,721	8,704,591,388	5,390,814,692	66,683	634	-	-	-	-	Y	67,317
2824	Glide Fire Department	SLGRP	65,141	1,039,453,707	9,092,351,369	7,447	8,704,591,388	5,390,814,692	105,184	1,000	-	-	-	(27,075)	-	79,109
2825	Northern Oregon Corrections	SLGRP	3,520,426	1,039,453,707	9,092,351,369	402,461	8,704,591,388	5,390,814,692	5,684,460	54,034	-	-	-	(2,915,356)	-	2,823,138
2826	Wasco County Soil-Water Conservation District	SLGRP	335,200	1,039,453,707	9,092,351,369	38,321	8,704,591,388	5,390,814,692	541,250	5,145	-	-	-	(214,616)	-	331,779
2828	Deschutes Public Library District	Indep	3,992,085	1,039,453,707	9,092,351,369	456,382	1,724,173	3,992,085	1,724,173	61,274	-	-	-	-	-	1,785,447
2829	Hubbard Rural Fire Protection District	SLGRP	-	1,039,453,707	9,092,351,369	-	-	-	-	-	-	-	-	-	-	-
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	110,838	1,039,453,707	9,092,351,369	12,671	8,704,591,388	5,390,814,692	178,971	1,701	-	-	(19,835)	(6,216)	-	154,621
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	1,039,453,707	9,092,351,369	-	(302,388)	-	(302,388)	-	-	-	-	-	-	(302,388)

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL													
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL			
2832	Careregon	Indep	-	1,039,453,707	9,092,351,369	-	(869)	-	-	(869)	-	-	-	-	-	-	-	(869)	-	-
2833	Boardman Rural Fire Protection District	Indep	404,148	1,039,453,707	9,092,351,369	46,203	23,721	404,148	23,721	6,203	-	-	-	-	-	-	-	-	-	29,924
2834	Crescent Rural Fire Protection District	SLGRP	69,889	1,039,453,707	9,092,351,369	7,990	8,704,591,388	112,850	1,073	-	-	-	-	-	-	-	-	(30,590)	-	83,333
2835	North Clackamas County Water Commission	Indep	208,423	1,039,453,707	9,092,351,369	23,827	178,530	208,423	178,530	3,199	-	-	-	-	-	-	-	-	-	181,729
2837	NORCOM	SLGRP	1,160,399	1,039,453,707	9,092,351,369	132,659	8,704,591,388	5,390,814,692	1,873,706	17,811	-	-	-	-	-	-	-	(631,885)	-	1,259,632
2838	High Desert Parks & Recreation District	SLGRP	6,673	1,039,453,707	9,092,351,369	763	8,704,591,388	5,390,814,692	10,775	102	-	-	-	-	-	-	-	(1,194)	-	9,683
2839	North Morrow Vector Control District	SLGRP	116,347	1,039,453,707	9,092,351,369	13,301	8,704,591,388	5,390,814,692	187,866	1,786	-	-	-	-	-	-	-	-	-	168,831
2840	Cannon Beach Rural Fire Protection District	SLGRP	144,517	1,039,453,707	9,092,351,369	16,521	8,704,591,388	5,390,814,692	233,353	2,218	-	-	-	-	-	-	-	(25,862)	-	209,111
2841	Jefferson County Soil & Water Conservation District	Indep	191,735	1,039,453,707	9,092,351,369	21,919	34,361	191,735	34,361	2,943	-	-	-	-	-	-	-	-	-	37,304
2842	Tualatin Valley Water District	SLGRP	9,135,914	1,039,453,707	9,092,351,369	1,044,434	8,704,591,388	5,390,814,692	14,751,833	140,226	-	-	-	-	-	-	-	(3,111,422)	-	10,501,943
2843	Yachats Rural Fire Protection District	SLGRP	175,301	1,039,453,707	9,092,351,369	20,041	8,704,591,388	5,390,814,692	283,060	2,691	-	-	-	-	-	-	-	-	-	233,381
2844	Crook County Rural Fire Protection District 1	SLGRP	1,527,579	1,039,453,707	9,092,351,369	174,636	8,704,591,388	5,390,814,692	2,466,594	23,447	-	-	-	-	-	-	-	(273,372)	-	2,174,328
2845	Sunrise Water Authority	Indep	1,191,064	1,039,453,707	9,092,351,369	136,165	1,333,240	1,191,064	1,333,240	18,281	-	-	-	-	-	-	-	-	-	1,351,521
2846	Jefferson County Library District	SLGRP	164,851	1,039,453,707	9,092,351,369	18,846	8,704,591,388	5,390,814,692	266,186	2,530	-	-	-	-	-	-	-	-	-	256,197
2847	Sweet Home Fire and Ambulance District	SLGRP	856,432	1,039,453,707	9,092,351,369	97,909	8,704,591,388	5,390,814,692	1,382,888	13,145	-	-	-	-	-	-	-	(153,265)	-	1,155,329
2848	Lane Transit District	Indep	-	1,039,453,707	9,092,351,369	-	(4,217)	-	(4,217)	-	-	-	-	-	-	-	-	-	-	(4,217)
2849	Lebanon Aquatic District	SLGRP	176,548	1,039,453,707	9,092,351,369	20,183	8,704,591,388	5,390,814,692	285,073	2,710	-	-	-	-	-	-	-	-	-	254,626
2850	Lake County 4-H & Extension Service	SLGRP	59,341	1,039,453,707	9,092,351,369	6,784	8,704,591,388	5,390,814,692	95,818	911	-	-	-	-	-	-	-	-	-	60,032
2851	East Umatilla County Rural Fire Protection District	SLGRP	59,116	1,039,453,707	9,092,351,369	6,758	8,704,591,388	5,390,814,692	95,455	907	-	-	-	-	-	-	-	(10,579)	-	59,764
2852	Ochoco Irrigation District	SLGRP	410,579	1,039,453,707	9,092,351,369	46,938	8,704,591,388	5,390,814,692	662,965	6,302	-	-	-	-	-	-	-	(73,476)	-	346,550
2853	Mill City Rural Fire Protection District	SLGRP	53,429	1,039,453,707	9,092,351,369	6,108	8,704,591,388	5,390,814,692	86,272	820	-	-	-	-	-	-	-	-	-	54,971
2854	Sunset Empire Transportation District	Indep	-	1,039,453,707	9,092,351,369	-	(4,667)	-	(4,667)	-	-	-	-	-	-	-	-	-	-	(4,667)
2855	Harney Hospital	SLGRP	8,407,093	1,039,453,707	9,092,351,369	961,114	8,704,591,388	5,390,814,692	13,575,000	129,039	-	-	-	-	-	-	-	-	-	(3,653,918)
2856	Mid-Columbia Council Of Governments	Indep	-	1,039,453,707	9,092,351,369	-	32,863	-	32,863	-	-	-	-	-	-	-	-	-	-	32,863
2857	Sunriver Service District	SLGRP	1,911,737	1,039,453,707	9,092,351,369	218,553	8,704,591,388	5,390,814,692	3,086,897	29,343	-	-	-	-	-	-	-	-	-	1,600,442
2858	Nesika Beach-Ophir Water District	SLGRP	92,351	1,039,453,707	9,092,351,369	10,558	8,704,591,388	5,390,814,692	149,120	1,417	-	-	-	-	-	-	-	-	-	(32,164)
2859	South Lane County Fire and Rescue	Indep	1,811,141	1,039,453,707	9,092,351,369	207,053	2,855,863	1,811,141	2,855,863	27,799	-	-	-	-	-	-	-	-	-	2,883,662
2860	Coos County Airport District	SLGRP	670,936	1,039,453,707	9,092,351,369	76,703	8,704,591,388	5,390,814,692	1,083,366	10,298	-	-	-	-	-	-	-	-	-	(385,635)
2861	Mt Angel Fire District	Indep	63,558	1,039,453,707	9,092,351,369	7,266	(1,512)	63,558	(1,512)	976	-	-	-	-	-	-	-	-	-	(536)
2864	Tri-City Water and Sanitary Authority	SLGRP	370,640	1,039,453,707	9,092,351,369	42,372	8,704,591,388	5,390,814,692	598,475	5,689	-	-	-	-	-	-	-	(66,329)	-	461,553
2865	Tri-County Cooperative Weed Management Area	Indep	75,233	1,039,453,707	9,092,351,369	8,601	3,031	75,233	3,031	1,155	-	-	-	-	-	-	-	-	-	4,186
2866	Jefferson Behavioral Health	Indep	-	1,039,453,707	9,092,351,369	-	9,288	-	9,288	-	-	-	-	-	-	-	-	-	-	9,288
2867	West Multnomah Soil And Water Conservation District	SLGRP	468,679	1,039,453,707	9,092,351,369	53,580	8,704,591,388	5,390,814,692	756,780	7,194	-	-	-	-	-	-	-	-	-	763,974
2869	Nehalem Bay Fire & Rescue	SLGRP	139,353	1,039,453,707	9,092,351,369	15,931	8,704,591,388	5,390,814,692	225,014	2,139	-	-	-	-	-	-	-	-	-	227,153
2870	Clackamas River Water Providers	Indep	144,239	1,039,453,707	9,092,351,369	16,490	19,940	144,239	19,940	2,214	-	-	-	-	-	-	-	-	-	22,154
2872	Emergency Communications of Southern Oregon	Indep	-	1,039,453,707	9,092,351,369	-	7,335	-	7,335	-	-	-	-	-	-	-	-	-	-	7,335
2873	Mosier Fire District	Indep	38,534	1,039,453,707	9,092,351,369	4,405	1,516	38,534	1,516	591	-	-	-	-	-	-	-	-	-	2,107
2874	Umatilla-Morrow Radio and Data District	Indep	205,709	1,039,453,707	9,092,351,369	23,517	(1,579)	205,709	(1,579)	3,157	-	-	-	-	-	-	-	-	-	1,578
2876	Oregon Municipal Electric Utilities Association	Indep	97,533	1,039,453,707	9,092,351,369	11,150	(6,498)	97,533	(6,498)	1,497	-	-	-	-	-	-	-	-	-	(5,001)
2877	Mid-Columbia Fire And Rescue V1-801	Indep	1,889,293	1,039,453,707	9,092,351,369	215,987	21,100	1,889,293	21,100	28,998	-	-	-	-	-	-	-	-	-	50,098
2878	Yamhill Fire Protection District	Indep	113,496	1,039,453,707	9,092,351,369	12,975	(4)	113,496	(4)	1,742	-	-	-	-	-	-	-	-	-	1,738
2879	LaGrande Rural Fire Protection District	Indep	75,446	1,039,453,707	9,092,351,369	8,625	2	75,446	2	1,158	-	-	-	-	-	-	-	-	-	1,160
2880	Oregon Health & Science University	SLGRP	348,522,581	1,039,453,707	9,092,351,369	39,843,719	8,704,591,388	5,390,814,692	562,762,185	5,349,414	-	-	-	-	-	-	-	(7,500,000)	-	323,042,945
2881	Lake Chinook Fire and Rescue District	Indep	35,652	1,039,453,707	9,092,351,369	4,076	13	35,652	13	547	-	-	-	-	-	-	-	-	-	560
2883	Lane Fire Authority	SLGRP	2,357,661	1,039,453,707	9,092,351,369	269,532	8,704,591,388	5,390,814,692	3,806,934	36,187	-	-	-	-	-	-	-	-	-	(671,717)
2884	North Central Public Health District	SLGRP	1,111,719	1,039,453,707	9,092,351,369	127,094	8,704,591,388	5,390,814,692	1,795,102	17,064	-	-	-	-	-	-	-	-	-	1,812,166
2885	Siletz Rural Fire Protection District	Indep	135,428	1,039,453,707	9,092,351,369	15,482	20	135,428	20	2,079	-	-	-	-	-	-	-	-	-	2,099
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	1,039,453,707	9,092,351,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	SLGRP	5,373,488	1,039,453,707	9,092,351,369	614,307	8,704,591,388	5,390,814,692	8,676,614	82,477	-	-	-	-	-	-	-	-	-	2,192,033
2901	Blue Mountain Community College	SLGRP	9,520,859	1,039,453,707	9,092,351,369	1,088,441	8,704,591,388	5,390,814,692	15,373,407	146,134	-	-	-	-	-	-	-	-	-	9,544,092
2902	Treasure Valley Community College	SLGRP	10,009,807	1,039,453,707	9,092,351,369	1,144,339	8,704,591,388	5,390,814,692	16,162,915	153,639	-	-	-	-	-	-	-	-	-	(12,289,696)
2903	Umpqua Community College	SLGRP	12,292,455	1,039,453,707	9,092,351,369	1,405,295	8,704,591,388	5,390,814,692	19,848,725	188,675	-	-	-	-	-	-	-	-	-	(10,452,604)
2904	Lane Community College	SLGRP	51,114,963	1,039,453,707	9,092,351,369	5,843,553	8,704,591,388	5,390,814,692	82,535,738	784,555	-	-	-	-	-	-	-	-	-	(58,882,997)
2905	Mt Hood Community College	SLGRP	35,893,674	1,039,453,707	9,092,351,369	4,103,428	8,704,591,388	5,390,814,692	57,957,801	550,926	-	-	-	-	-	-	-	-	-	(59,200,933)
2906	Klamath Community College	SLGRP	3,682,909	1,039,453,707	9,092,351,369	421,037	8,704,591,388	5,390,814,692	5,946,822	56,528	-	-	-	-	-	-	-	-	-	(387,203)
2908	Clackamas Community College	SLGRP	26,294,358	1,039,453,707	9,092,351,369	3,006,018	8,704,591,388	5,390,814,692	42,457,709	403,588	-	-	-	-	-	-	-	-	-	(26,605,926)
2910	Linn-Benton Community College	SLGRP	25,232,476	1,039,453,707	9,092,351,369	2,884,621	8,704,591,388	5,390,814,692	40,743,080	387,289	-	-	-	-	-	-	-	-	-	(26,587,264)
2918	Portland Community College	SLGRP	128,251,467	1,039,453,707	9,092,351,369	14,661,935	8,704,591,388	5,390,814,692	207,088,665	1,968,510	-	-	-	-	-	-	-	-	-	(118,918,159)
2919	Chemeketa Community College	SLGRP	44,684,558	1,039,453,707	9,092,351,369	5,108,418	8,704,591,388	5,390,814,692	72,152,511	685,856	-	-	-	-	-	-	-	-	-	(52,467,847)
2922	Rogue Community College	SLGRP	19,405,052	1,039,453,707	9,092,351,369	2,218,420	8,704,591,388	5,3												

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
2996	Columbia Gorge Community College	SLGRP	5,332,012	1,039,453,707	9,092,351,369	609,565	8,704,591,388	5,390,814,692	8,609,642	81,840	(3,456,032)	-	-	Y	-	5,235,450
2997	Tillamook Bay Community College	SLGRP	1,587,671	1,039,453,707	9,092,351,369	181,505	8,704,591,388	5,390,814,692	2,563,625	24,369	(1,444,489)	-	-	Y	-	1,143,505
2998	Southwestern Community College	SLGRP	10,411,157	1,039,453,707	9,092,351,369	1,190,222	8,704,591,388	5,390,814,692	16,810,978	159,799	(12,098,242)	-	-	Y	-	4,872,535
2999	Central Oregon Community College	SLGRP	22,924,594	1,039,453,707	9,092,351,369	2,620,780	8,704,591,388	5,390,814,692	37,016,524	351,866	(11,821,649)	-	-	Y	-	25,546,741
3003	Baker School District 5J	Schools	8,491,188	1,039,453,707	9,092,351,369	970,728	6,783,618,657	2,872,739,994	20,050,886	130,330	(10,258,631)	-	-	-	-	9,922,585
3008	Huntington School District 16J	Schools	432,958	1,039,453,707	9,092,351,369	49,497	6,783,618,657	2,872,739,994	1,022,377	6,645	-	-	-	-	-	1,029,022
3016	Burnt River High School	Schools	333,846	1,039,453,707	9,092,351,369	38,166	6,783,618,657	2,872,739,994	788,336	5,124	-	-	-	-	-	793,460
3027	Pine-Eagle School District 61	Schools	1,089,026	1,039,453,707	9,092,351,369	124,499	6,783,618,657	2,872,739,994	2,571,600	16,715	-	-	-	-	-	2,588,315
3037	Alsea School	Schools	895,464	1,039,453,707	9,092,351,369	102,371	6,783,618,657	2,872,739,994	2,114,527	13,744	-	-	-	-	-	2,128,271
3039	Corvallis School District 509J	Schools	30,104,942	1,039,453,707	9,092,351,369	3,441,650	6,783,618,657	2,872,739,994	71,089,081	462,076	(39,799,074)	-	-	-	-	31,752,083
3043	Philomath School District 17J	Schools	5,952,487	1,039,453,707	9,092,351,369	680,499	6,783,618,657	2,872,739,994	14,056,059	91,364	(7,201,896)	-	-	-	-	6,945,527
3049	Monroe Elementary School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	Schools	41,886,760	1,039,453,707	9,092,351,369	4,788,569	6,783,618,657	2,872,739,994	98,910,381	642,913	(38,218,923)	-	-	-	-	61,334,371
3083	Welches Elementary School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3102	Molalla Elementary School 35	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	Schools	2,711,400	1,039,453,707	9,092,351,369	309,972	6,783,618,657	2,872,739,994	6,402,634	41,617	-	-	-	-	-	6,444,251
3122	Oregon City School District 62	Schools	38,669,947	1,039,453,707	9,092,351,369	4,420,817	6,783,618,657	2,872,739,994	91,314,276	593,538	(42,143,977)	-	-	-	-	49,763,837
3138	Canby Elementary School District 86	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	Schools	8,506,686	1,039,453,707	9,092,351,369	972,499	6,783,618,657	2,872,739,994	20,087,482	130,568	(21,924,075)	-	-	-	-	(1,706,025)
3174	Canby Union High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3176	Molalla Union High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	Schools	9,635,349	1,039,453,707	9,092,351,369	1,101,530	6,783,618,657	2,872,739,994	22,752,680	147,891	(23,180,563)	-	-	-	-	(279,992)
3186	Jewell School District 8	Schools	1,654,199	1,039,453,707	9,092,351,369	189,111	6,783,618,657	2,872,739,994	3,906,185	25,390	-	-	-	-	-	3,931,575
3187	Seaside Schools	Schools	8,260,323	1,039,453,707	9,092,351,369	944,335	6,783,618,657	2,872,739,994	19,505,727	126,786	(8,977,767)	-	-	-	-	10,654,746
3195	Warrenton-Hammond School District	Schools	4,217,703	1,039,453,707	9,092,351,369	482,175	6,783,618,657	2,872,739,994	9,959,582	64,737	(3,940,484)	-	-	-	-	6,083,835
3230	Vernonia School District	Schools	2,878,472	1,039,453,707	9,092,351,369	329,072	6,783,618,657	2,872,739,994	6,797,154	44,181	-	-	-	-	-	6,841,335
3241	Coquille School District 8	Schools	3,849,599	1,039,453,707	9,092,351,369	440,093	6,783,618,657	2,872,739,994	9,090,350	59,087	-	-	-	-	-	9,149,437
3242	Coos Bay School District 9	Schools	12,257,081	1,039,453,707	9,092,351,369	1,401,251	6,783,618,657	2,872,739,994	28,943,574	188,132	(8,912,279)	-	-	-	-	20,219,427
3245	North Bend Public Schools	Schools	9,736,384	1,039,453,707	9,092,351,369	1,113,081	6,783,618,657	2,872,739,994	22,991,261	149,442	(9,798,948)	-	-	-	-	13,341,755
3252	Powers School District	Schools	737,383	1,039,453,707	9,092,351,369	84,299	6,783,618,657	2,872,739,994	1,741,238	11,318	-	-	-	-	-	1,752,556
3257	Myrtle Point School District 41	Schools	3,373,657	1,039,453,707	9,092,351,369	385,682	6,783,618,657	2,872,739,994	7,966,472	51,782	-	-	-	-	-	8,018,254
3264	Bandon School District	Schools	3,096,216	1,039,453,707	9,092,351,369	353,965	6,783,618,657	2,872,739,994	7,311,329	47,523	-	-	-	-	-	7,358,852
3274	Crook County School District	Schools	13,916,433	1,039,453,707	9,092,351,369	1,590,951	6,783,618,657	2,872,739,994	32,861,928	213,601	(29,728,565)	-	-	-	-	3,346,964
3275	Port Orford-Langlois School District 2CJ	Schools	1,499,765	1,039,453,707	9,092,351,369	171,456	6,783,618,657	2,872,739,994	3,541,509	23,020	-	-	-	-	-	3,564,529
3277	Curry County School District 3C	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3281	Ophir School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3283	Brookings-Harbor School District 17C	Schools	6,923,636	1,039,453,707	9,092,351,369	791,522	6,783,618,657	2,872,739,994	16,349,306	106,270	(12,408,376)	-	-	-	-	4,047,200
3288	Central Curry School District 1	Schools	2,202,539	1,039,453,707	9,092,351,369	251,798	6,783,618,657	2,872,739,994	5,201,022	33,806	-	-	-	-	-	5,234,828
3291	Bend-La Pine Public Schools	Schools	79,145,732	1,039,453,707	9,092,351,369	9,048,080	6,783,618,657	2,872,739,994	186,892,815	1,214,794	(78,510,061)	-	-	-	-	109,597,548
3296	Sisters School District	Schools	5,379,383	1,039,453,707	9,092,351,369	614,981	6,783,618,657	2,872,739,994	12,702,745	82,567	(10,362,052)	-	-	-	-	2,423,260
3307	Oakland School District	Schools	2,574,608	1,039,453,707	9,092,351,369	294,334	6,783,618,657	2,872,739,994	6,079,617	39,517	-	-	-	-	-	6,119,134
3310	Roseburg Public Schools	Schools	24,889,663	1,039,453,707	9,092,351,369	2,845,430	6,783,618,657	2,872,739,994	58,773,847	382,027	(38,719,302)	-	-	-	-	20,436,572
3316	Glide School District 12	Schools	3,203,112	1,039,453,707	9,092,351,369	366,185	6,783,618,657	2,872,739,994	7,563,751	49,164	(3,856,841)	-	-	-	-	3,756,074
3318	Days Creek School District 15	Schools	980,097	1,039,453,707	9,092,351,369	112,046	6,783,618,657	2,872,739,994	2,314,377	15,043	-	-	-	-	-	2,329,420
3319	South Umpqua School District	Schools	5,779,098	1,039,453,707	9,092,351,369	660,677	6,783,618,657	2,872,739,994	13,646,622	88,702	(17,747,975)	-	-	-	-	(4,012,651)
3320	Camas Valley School District 21	Schools	952,585	1,039,453,707	9,092,351,369	108,901	6,783,618,657	2,872,739,994	2,249,411	14,621	-	-	-	-	-	2,264,032
3321	North Douglas School District 22	Schools	1,634,652	1,039,453,707	9,092,351,369	186,876	6,783,618,657	2,872,739,994	3,860,028	25,090	-	-	-	-	-	3,885,118
3324	Yoncalla School District 32	Schools	1,495,193	1,039,453,707	9,092,351,369	170,933	6,783,618,657	2,872,739,994	3,530,713	22,949	-	-	-	-	-	3,553,662
3325	Elkton School District 34	Schools	1,104,262	1,039,453,707	9,092,351,369	126,241	6,783,618,657	2,872,739,994	2,607,578	16,949	-	-	-	-	-	2,624,527
3331	Umpqua School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-
3335	Riddle School District	Schools	1,691,251	1,039,453,707	9,092,351,369	193,347	6,783,618,657	2,872,739,994	3,993,679	25,959	-	-	-	-	-	4,019,638
3338	Glendale 77	Schools	1,405,680	1,039,453,707	9,092,351,369	160,700	6,783,618,657	2,872,739,994	3,319,339	21,576	-	-	-	-	-	3,340,915
3349	Winston-Dillard Schools	Schools	5,279,955	1,039,453,707	9,092,351,369	603,614	6,783,618,657	2,872,739,994	12,467,958	81,041	(17,342,743)	-	-	-	-	(4,793,744)
3353	Sutherlin School District 130	Schools	6,237,764	1,039,453,707	9,092,351,369	713,112	6,783,618,657	2,872,739,994	14,729,705	95,742	(13,478,774)	-	-	-	-	1,346,673
3361	Arlington Public Schools	Schools	956,599	1,039,453,707	9,092,351,369	109,360	6,783,618,657	2,872,739,994	2,258,890	14,683	-	-	-	-	-	2,273,573
3364	Condon Admin School District 25J	Schools	752,142	1,039,453,707	9,092,351,369	95,986	6,783,618,657	2,872,739,994	1,776,090	11,544	-	-	-	-	-	1,787,634

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3370	Prairie City School District 4	Schools	850,052	1,039,453,707	9,092,351,369	97,179	6,783,618,657	2,872,739,994	2,007,292	13,047	-	-	-	-	-	-	2,020,339
3372	Monument School District 8	Schools	492,483	1,039,453,707	9,092,351,369	56,302	6,783,618,657	2,872,739,994	1,162,937	7,559	-	-	-	-	-	-	1,170,496
3375	Dayville School District 16J	Schools	562,313	1,039,453,707	9,092,351,369	64,285	6,783,618,657	2,872,739,994	1,327,832	8,631	-	-	-	-	-	-	1,336,463
3376	Long Creek Schools	Schools	311,444	1,039,453,707	9,092,351,369	35,605	6,783,618,657	2,872,739,994	735,436	4,780	-	-	-	-	-	-	740,216
3392	Burns-Slater School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	Schools	224,953	1,039,453,707	9,092,351,369	25,717	6,783,618,657	2,872,739,994	531,199	3,453	-	-	-	-	-	-	534,652
3395	Pine Creek School	Schools	30,627	1,039,453,707	9,092,351,369	3,501	6,783,618,657	2,872,739,994	72,322	470	-	-	-	-	-	-	72,792
3396	Diamond School District 7	Schools	107,908	1,039,453,707	9,092,351,369	12,336	6,783,618,657	2,872,739,994	254,811	1,656	-	-	-	-	-	-	256,467
3397	Suntex School District	Schools	112,996	1,039,453,707	9,092,351,369	12,918	6,783,618,657	2,872,739,994	266,826	1,734	-	-	-	-	-	-	268,560
3398	Drewsey School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3399	Frenchglen School District	Schools	111,180	1,039,453,707	9,092,351,369	12,710	6,783,618,657	2,872,739,994	262,538	1,706	-	-	-	-	-	-	264,244
3405	Fields-Trout Creek 33	Schools	93,924	1,039,453,707	9,092,351,369	10,738	6,783,618,657	2,872,739,994	221,790	1,442	-	-	-	-	-	-	223,232
3407	Crane Union High School	Schools	690,803	1,039,453,707	9,092,351,369	78,974	6,783,618,657	2,872,739,994	1,631,245	10,603	-	-	-	-	-	-	1,641,848
3408	Burns Union High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3409	Hood River County School District	Schools	22,116,725	1,039,453,707	9,092,351,369	2,528,423	6,783,618,657	2,872,739,994	52,225,899	339,466	(26,359,329)	-	-	-	-	-	26,206,036
3414	City of Phoenix School District	Schools	10,300,395	1,039,453,707	9,092,351,369	1,177,559	6,783,618,657	2,872,739,994	24,323,103	158,099	(13,868,323)	-	-	-	-	-	10,612,879
3415	Ashland Public Schools	Schools	13,394,261	1,039,453,707	9,092,351,369	1,531,256	6,783,618,657	2,872,739,994	31,628,884	205,586	-	-	-	-	-	-	31,834,470
3416	Central Point School District 6	Schools	19,133,145	1,039,453,707	9,092,351,369	2,187,335	6,783,618,657	2,872,739,994	45,180,545	293,671	-	-	-	-	-	-	45,474,216
3417	Eagle Point School District 9	Schools	16,435,013	1,039,453,707	9,092,351,369	1,878,880	6,783,618,657	2,872,739,994	38,809,242	252,258	-	-	-	-	-	-	39,061,500
3424	Rogue River School District	Schools	3,240,901	1,039,453,707	9,092,351,369	370,506	6,783,618,657	2,872,739,994	7,652,985	49,744	-	-	-	-	-	-	7,702,729
3432	Prospect School District	Schools	1,065,781	1,039,453,707	9,092,351,369	121,842	6,783,618,657	2,872,739,994	2,516,709	16,358	-	-	-	-	-	-	2,533,067
3439	Butte Falls School District	Schools	1,095,022	1,039,453,707	9,092,351,369	125,185	6,783,618,657	2,872,739,994	2,585,758	16,807	-	-	-	-	-	-	2,602,565
3440	Pinehurst School	Schools	177,948	1,039,453,707	9,092,351,369	20,343	6,783,618,657	2,872,739,994	420,202	2,731	-	-	-	-	-	-	422,933
3445	Culver School District 4	Schools	3,218,802	1,039,453,707	9,092,351,369	367,979	6,783,618,657	2,872,739,994	7,600,801	49,405	-	-	-	-	-	-	7,650,206
3446	Ashwood School	Schools	35,320	1,039,453,707	9,092,351,369	4,038	6,783,618,657	2,872,739,994	83,404	542	-	-	-	-	-	-	83,946
3447	Madras School District	Schools	16,529,535	1,039,453,707	9,092,351,369	1,889,686	6,783,618,657	2,872,739,994	39,032,444	253,709	(14,221,652)	-	-	-	-	-	25,064,501
3451	Black Butte School District	Schools	198,312	1,039,453,707	9,092,351,369	22,671	6,783,618,657	2,872,739,994	468,289	3,044	-	-	-	-	-	-	471,333
3453	Josephine County School District Cu	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3454	Grants Pass School District	Schools	30,176,940	1,039,453,707	9,092,351,369	3,449,881	6,783,618,657	2,872,739,994	71,259,095	463,181	-	-	-	-	-	-	71,722,276
3455	Klamath Falls School District 1	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3456	Klamath County School District	Schools	28,356,645	1,039,453,707	9,092,351,369	3,241,782	6,783,618,657	2,872,739,994	66,960,695	435,241	-	-	-	-	-	-	67,395,936
3457	Klamath Falls City Schools	Schools	15,315,846	1,039,453,707	9,092,351,369	1,750,935	6,783,618,657	2,872,739,994	36,166,468	235,080	-	-	-	-	-	-	36,401,548
3460	Union School District 5	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3461	Lake County School District 7	Schools	3,709,687	1,039,453,707	9,092,351,369	424,098	6,783,618,657	2,872,739,994	8,759,965	56,939	-	-	-	-	-	-	8,816,904
3462	Paisley School District	Schools	719,222	1,039,453,707	9,092,351,369	82,223	6,783,618,657	2,872,739,994	1,698,353	11,039	-	-	-	-	-	-	1,709,392
3463	North Lake School District 14	Schools	1,255,590	1,039,453,707	9,092,351,369	143,541	6,783,618,657	2,872,739,994	2,964,920	19,272	-	-	-	-	-	-	2,984,192
3464	Plush School District	Schools	88,580	1,039,453,707	9,092,351,369	10,127	6,783,618,657	2,872,739,994	209,171	1,360	-	-	-	-	-	-	210,531
3465	Adel School District 21	Schools	82,384	1,039,453,707	9,092,351,369	9,418	6,783,618,657	2,872,739,994	194,540	1,264	-	-	-	-	-	-	195,804
3470	Pleasant Hill School District	Schools	3,689,125	1,039,453,707	9,092,351,369	421,747	6,783,618,657	2,872,739,994	8,711,410	56,624	-	-	-	-	-	-	8,768,034
3473	Eugene School District 4J	Schools	81,744,080	1,039,453,707	9,092,351,369	9,345,128	6,783,618,657	2,872,739,994	193,028,491	1,254,676	(50,188,241)	-	-	-	-	-	144,094,926
3487	Springfield School District 19	Schools	50,368,216	1,039,453,707	9,092,351,369	5,758,184	6,783,618,657	2,872,739,994	118,938,286	773,093	(56,100,882)	-	-	-	-	-	63,610,497
3494	Fern Ridge School District	Schools	5,915,544	1,039,453,707	9,092,351,369	676,275	6,783,618,657	2,872,739,994	13,968,822	90,797	(8,076,232)	-	-	-	-	-	5,983,387
3498	Mapleton School District	Schools	1,287,133	1,039,453,707	9,092,351,369	147,147	6,783,618,657	2,872,739,994	3,039,405	19,756	-	-	-	-	-	-	3,059,161
3502	Creswell School District 40	Schools	5,880,199	1,039,453,707	9,092,351,369	672,235	6,783,618,657	2,872,739,994	13,885,360	90,254	(2,972,861)	-	-	-	-	-	11,002,753
3506	South Lane School District	Schools	14,486,174	1,039,453,707	9,092,351,369	1,656,085	6,783,618,657	2,872,739,994	34,207,300	222,346	(27,673,223)	-	-	-	-	-	6,756,423
3510	Bethel School District	Schools	24,862,593	1,039,453,707	9,092,351,369	2,842,336	6,783,618,657	2,872,739,994	58,709,925	381,612	-	-	-	-	-	-	59,091,537
3517	Crow-Applegate-Lorane District 66	Schools	1,551,687	1,039,453,707	9,092,351,369	177,392	6,783,618,657	2,872,739,994	3,664,116	23,817	-	-	-	-	-	-	3,687,933
3519	McKenzie School District	Schools	1,453,866	1,039,453,707	9,092,351,369	166,209	6,783,618,657	2,872,739,994	3,433,124	22,315	-	-	-	-	-	-	3,455,439
3520	Junction City School District 69	Schools	7,664,667	1,039,453,707	9,092,351,369	876,238	6,783,618,657	2,872,739,994	18,099,159	117,644	-	-	-	-	-	-	18,216,803
3522	Lowell School District	Schools	1,538,827	1,039,453,707	9,092,351,369	175,921	6,783,618,657	2,872,739,994	3,633,749	23,619	-	-	-	-	-	-	3,657,368
3524	Oakridge School District	Schools	2,629,448	1,039,453,707	9,092,351,369	300,603	6,783,618,657	2,872,739,994	6,209,115	40,359	-	-	-	-	-	-	6,249,474
3527	Marcola School District 79	Schools	1,119,559	1,039,453,707	9,092,351,369	127,990	6,783,618,657	2,872,739,994	2,643,700	17,184	-	-	-	-	-	-	2,660,884
3533	Triangle Lake Schools	Schools	1,446,200	1,039,453,707	9,092,351,369	165,332	6,783,618,657	2,872,739,994	3,415,022	22,197	-	-	-	-	-	-	3,437,219
3537	Siuslaw School District 97J	Schools	6,652,179	1,039,453,707	9,092,351,369	760,489	6,783,618,657	2,872,739,994	15,708,294	102,103	(9,553,862)	-	-	-	-	-	6,256,535
3579	Lincoln County School District	Schools	19,475,561	1,039,453,707	9,092,351,369	2,226,481	6,783,618,657	2,872,739,994	45,989,118	298,927	(73,791,104)	-	-	-	-	-	(27,503,059)
3582	Linn County School District 5	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3610	Harrisburg Elementary School District 42J	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3613	Harris School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
3615	Central Linn School District 552C	Schools	3,346,047	1,039,453,707	9,092,351,369	382,526	6,783,618,657	2,872,739,994	7,901,274	51,358	-	-	-	-	-	-	7,952,632
3618	Sweet Home School District 55	Schools	9,576,201	1,039,453,707	9,092,351,369	1,094,768	6,783,618,657	2,872,739,994	22,613,009	146,983	(22,201,630)	-	-	-	-	-	558,362
3626	Wyatt School District 63CJ	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3647	Scio School District 95C	Schools	3,504,878	1,039,453,707	9,092,351,369	400,684	6,783,618,657	2,872,739,994	8,276,334	53,796	-	-	-	-	-	-	8,330,130
3665	Santiam Canyon School District	Schools	2,269,958	1,039,453,707	9,092,351,369	259,506	6,783,618,657	2,872,739,994	5,360,224	34,841	(4,927,298)	-	-	-	-	467,767	
3676	Harrisburg High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3684	Ontario School District 8C	Schools	11,912,906	1,039,453,707	9,092,351,369	1,361,905	6,783,618,657	2,872,739,994	28,130,848	182,849	(11,723,036)	-	-	-	-	16,590,661	
3687	Juntura Grade School	Schools	53,415	1,039,453,707	9,092,351,369	6,106	6,783,618,657	2,872,739,994	126,133	820	-	-	-	-	-	126,953	
3689	Vale School District 15	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3694	Nysa School District 26	Schools	5,613,091	1,039,453,707	9,092,351,369	641,699	6,783,618,657	2,872,739,994	13,254,617	86,154	-	-	-	-	-	13,340,771	
3696	Annex Elementary School	Schools	226,604	1,039,453,707	9,092,351,369	25,906	6,783,618,657	2,872,739,994	535,097	3,478	-	-	-	-	-	538,575	
3707	Adrian School District 61	Schools	1,331,675	1,039,453,707	9,092,351,369	152,239	6,783,618,657	2,872,739,994	3,144,585	20,440	-	-	-	-	-	3,165,025	
3709	Harper School District 66	Schools	643,865	1,039,453,707	9,092,351,369	73,608	6,783,618,657	2,872,739,994	1,520,407	9,883	-	-	-	-	-	1,530,290	
3712	W W Jones School	Schools	99,780	1,039,453,707	9,092,351,369	11,407	6,783,618,657	2,872,739,994	235,618	1,532	-	-	-	-	-	237,150	
3715	Vale High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3720	Silverton RFD	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3727	Aumsville Elementary	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3729	Jefferson School District 14Cj	Schools	4,589,283	1,039,453,707	9,092,351,369	524,655	6,783,618,657	2,872,739,994	10,837,022	70,440	(8,281,627)	-	-	-	-	2,625,835	
3730	North Marion School District 15	Schools	9,077,075	1,039,453,707	9,092,351,369	1,037,707	6,783,618,657	2,872,739,994	21,434,385	139,322	(13,049,604)	-	-	-	-	8,524,103	
3732	Marion Elementary School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3735	Salem-Keizer Public Schools	Schools	206,075,159	1,039,453,707	9,092,351,369	23,558,877	6,783,618,657	2,872,739,994	486,620,890	3,163,012	(208,468,212)	(49,780,852)	-	-	-	231,534,838	
3750	St Paul School District	Schools	1,577,006	1,039,453,707	9,092,351,369	180,286	6,783,618,657	2,872,739,994	3,723,904	24,205	-	-	-	-	-	3,748,109	
3759	Eldredge Elementary	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3760	West Stayton School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3761	Bethany Elementary	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3769	Scotts Mills School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3771	Gervais Elementary School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3772	Stayton School District 77J	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3780	Mt Angel School District 91	Schools	3,631,032	1,039,453,707	9,092,351,369	415,106	6,783,618,657	2,872,739,994	8,574,231	55,732	-	-	-	-	-	8,629,963	
3781	Silver Crest School District 93	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3786	Woodburn School District	Schools	28,722,058	1,039,453,707	9,092,351,369	3,283,557	6,783,618,657	2,872,739,994	67,823,572	440,850	-	-	-	-	-	68,264,422	
3794	Detroit School District 123J	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3804	Monitor School District 142J	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3806	Cloverdale School District 144	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3809	Morrow County Schools	Schools	9,656,047	1,039,453,707	9,092,351,369	1,103,896	6,783,618,657	2,872,739,994	22,801,556	148,209	(8,949,116)	-	-	-	-	14,000,649	
3818	Portland Public Schools	Schools	277,853,261	1,039,453,707	9,092,351,369	31,764,677	6,783,618,657	2,872,739,994	656,115,962	4,264,722	(653,803,916)	-	-	-	-	6,576,768	
3820	Parkrose School District	Schools	16,246,529	1,039,453,707	9,092,351,369	1,857,332	6,783,618,657	2,872,739,994	38,364,160	249,365	-	-	-	-	-	38,613,525	
3821	Gresham Grade School District 4	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3823	Orient School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3824	Reynolds School District	Schools	61,080,025	1,039,453,707	9,092,351,369	6,982,777	6,783,618,657	2,872,739,994	144,232,892	937,507	(96,259,581)	-	-	-	-	48,910,818	
3842	Corbett School District 39	Schools	5,043,923	1,039,453,707	9,092,351,369	576,630	6,783,618,657	2,872,739,994	11,910,598	77,418	-	-	-	-	-	11,988,016	
3843	David Douglas School Dist	Schools	65,065,787	1,039,453,707	9,092,351,369	7,438,436	6,783,618,657	2,872,739,994	153,644,774	998,684	(25,017,167)	-	-	-	-	129,626,291	
3847	Riverdale School	Schools	3,853,461	1,039,453,707	9,092,351,369	440,534	6,783,618,657	2,872,739,994	9,099,469	59,146	(4,935,353)	-	-	-	-	4,223,262	
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3850	Dallas School Dist	Schools	13,462,231	1,039,453,707	9,092,351,369	1,539,026	6,783,618,657	2,872,739,994	31,789,386	206,629	-	-	-	-	-	31,996,015	
3859	Central School District 13J	Schools	14,034,362	1,039,453,707	9,092,351,369	1,604,433	6,783,618,657	2,872,739,994	33,140,403	215,411	(23,921,175)	-	-	-	-	9,434,639	
3865	Perrydale School District 21	Schools	1,535,580	1,039,453,707	9,092,351,369	175,550	6,783,618,657	2,872,739,994	3,626,081	23,569	-	-	-	-	-	3,649,650	
3887	Falls City School District	Schools	839,134	1,039,453,707	9,092,351,369	95,931	6,783,618,657	2,872,739,994	1,981,511	12,880	(2,291,397)	-	-	-	-	(297,006)	
3894	Sherman County School District 9	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3902	Tillamook Public Schools	Schools	9,074,348	1,039,453,707	9,092,351,369	1,037,396	6,783,618,657	2,872,739,994	21,427,946	139,281	(21,289,013)	-	-	-	-	278,214	
3920	Neah-Kah-Nie School District	Schools	5,404,038	1,039,453,707	9,092,351,369	617,799	6,783,618,657	2,872,739,994	12,760,964	82,946	-	-	-	-	-	12,843,910	
3927	Echo School District	Schools	1,473,214	1,039,453,707	9,092,351,369	168,420	6,783,618,657	2,872,739,994	3,478,812	22,612	(1,867,271)	-	-	-	-	1,634,153	
3928	Umatilla School District 6R	Schools	6,455,000	1,039,453,707	9,092,351,369	737,947	6,783,618,657	2,872,739,994	15,242,681	99,077	(4,473,247)	-	-	-	-	10,868,511	
3929	Ferndale School District 10	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3931	Pendleton School District 16R	Schools	14,471,314	1,039,453,707	9,092,351,369	1,654,386	6,783,618,657	2,872,739,994	34,172,210	222,118	(32,835,376)	-	-	-	-	1,558,952	
3935	Athena-Weston School District 29Rj	Schools	3,006,081	1,039,453,707	9,092,351,369	343,661	6,783,618,657	2,872,739,994	7,098,487	46,140	-	-	-	-	-	7,144,627	
3936	Milton-Freewater Elementary School District 31	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3942	Stanfield School District	Schools	2,444,155	1,039,453,707	9,092,351,369	279,420	6,783,618,657	2,872,739,994	5,771,568	37,515	(4,253,009)	-	-	-	-	1,556,074	
3944	Ukiah School	Schools	367,042	1,039,453,707	9,092,351,369	41,961	6,783,618,657	2,872,739,994	866,724	5,634	-	-	-	-	-	872,358	
3957	Helix School District	Schools	866,277	1,039,453,707	9,092,351,369	99,034	6,783,618,657	2,872,739,994	2,045,606	13,296	-	-	-	-	-	2,058,902	
3958	Pilot Rock School District 2R	Schools	1,733,955	1,039,453,707	9,092,351,369	198,229	6,783,618,657	2,872,739,994	4,094,519	26,614	(2,400,830)	-	-	-	-	1,720,303	
3959	Mcloughlin Union High School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	
3985	La Grande Public Schools	Schools	9,985,995	1,039,453,707	9,092,351,369	1,027,295	6,783,618,657	2,872,739,994	21,219,311	137,925	(11,810,305)	-	-	-	-	9,546,931	
3986	Union County School District	Schools	1,529,474	1,039,453,707	9,092,351,369	174,852	6,783,618,657	2,872,739,994	3,611,663	23,476	(2,241,041)	-	-	-	-	1,394,098	

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3967	North Powder School District	Schools	1,231,646	1,039,453,707	9,092,351,369	140,804	6,783,618,657	2,872,739,994	2,908,379	18,904	-	-	-	-	-	-	2,927,283
3969	Imbler School District	Schools	1,503,594	1,039,453,707	9,092,351,369	171,894	6,783,618,657	2,872,739,994	3,550,550	23,078	-	-	-	-	-	-	3,573,628
3970	Cove School District	Schools	1,172,900	1,039,453,707	9,092,351,369	134,088	6,783,618,657	2,872,739,994	2,769,658	18,003	-	-	-	-	-	-	2,787,661
3973	Elgin School District 23	Schools	1,666,714	1,039,453,707	9,092,351,369	190,542	6,783,618,657	2,872,739,994	3,935,738	25,582	-	-	-	-	-	-	3,961,320
3986	Joseph School District 6	Schools	1,460,714	1,039,453,707	9,092,351,369	166,991	6,783,618,657	2,872,739,994	3,449,295	22,420	-	-	-	-	-	-	3,471,715
3990	Wallowa School	Schools	1,173,964	1,039,453,707	9,092,351,369	134,210	6,783,618,657	2,872,739,994	2,772,170	18,019	-	-	-	-	-	-	2,790,189
3993	Enterprise School District 21	Schools	1,708,216	1,039,453,707	9,092,351,369	195,286	6,783,618,657	2,872,739,994	4,033,740	26,219	-	-	-	-	-	-	4,059,959
4003	Troy School District 54	Schools	48,015	1,039,453,707	9,092,351,369	5,489	6,783,618,657	2,872,739,994	113,381	737	-	-	-	-	-	-	114,118
4008	Chenoweth School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	Schools	1,585,158	1,039,453,707	9,092,351,369	181,218	6,783,618,657	2,872,739,994	3,743,154	24,330	-	-	-	-	-	-	3,767,484
4022	Maupin Grade School 84	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	Schools	2,880,731	1,039,453,707	9,092,351,369	329,330	6,783,618,657	2,872,739,994	6,802,488	44,216	(5,104,961)	-	-	-	-	-	1,741,743
4035	Banks School District	Schools	4,095,710	1,039,453,707	9,092,351,369	468,229	6,783,618,657	2,872,739,994	9,671,510	62,864	(2,399,389)	-	-	-	-	-	7,334,985
4047	Reedville School District 29	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	Schools	204,143,210	1,039,453,707	9,092,351,369	23,338,013	6,783,618,657	2,872,739,994	482,058,833	3,133,359	(166,381,136)	(78,670,639)	-	-	-	-	240,140,417
4080	North Plains School District 70	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	Schools	477,342	1,039,453,707	9,092,351,369	54,571	6,783,618,657	2,872,739,994	1,127,184	7,327	-	-	-	-	-	-	1,134,511
4114	Fossil School District 21J	Schools	813,614	1,039,453,707	9,092,351,369	93,014	6,783,618,657	2,872,739,994	1,921,248	12,488	-	-	-	-	-	-	1,933,736
4128	Yamhill Grade School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29Jt	Schools	24,029,901	1,039,453,707	9,092,351,369	2,747,141	6,783,618,657	2,872,739,994	56,743,626	368,831	(41,619,883)	-	-	-	-	-	15,492,574
4142	McMinnville Schools	Schools	32,743,802	1,039,453,707	9,092,351,369	3,743,329	6,783,618,657	2,872,739,994	77,320,421	502,579	(30,134,245)	-	-	-	-	-	47,688,755
4144	Sheridan School District 48J	Schools	4,324,629	1,039,453,707	9,092,351,369	494,399	6,783,618,657	2,872,739,994	10,212,074	66,378	-	-	-	-	-	-	10,278,452
4166	Yamhill-Carlton School District 1	Schools	5,079,124	1,039,453,707	9,092,351,369	580,654	6,783,618,657	2,872,739,994	11,993,720	77,959	(12,688,789)	-	-	-	-	-	(617,110)
4185	Lebanon School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4203	Victor Point School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4218	Curry County Education Service District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4219	Grant County Education Service District	Schools	689,958	1,039,453,707	9,092,351,369	78,877	6,783,618,657	2,872,739,994	1,629,250	10,590	-	-	-	-	-	-	1,639,840
4220	Jefferson County Education Service District	Schools	825,811	1,039,453,707	9,092,351,369	94,408	6,783,618,657	2,872,739,994	1,950,050	12,675	-	-	-	-	-	-	1,962,725
4221	Marion Education Service District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4223	InterMountain Education Service District	Schools	8,762,326	1,039,453,707	9,092,351,369	1,001,725	6,783,618,657	2,872,739,994	20,691,144	134,491	(11,818,126)	-	-	-	-	-	9,007,509
4224	Wallowa County Region 18	Schools	980,681	1,039,453,707	9,092,351,369	112,113	6,783,618,657	2,872,739,994	2,315,756	15,052	-	-	-	-	-	-	2,330,808
4225	Washington County Education Service District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	Schools	739,526	1,039,453,707	9,092,351,369	84,544	6,783,618,657	2,872,739,994	1,746,299	11,351	-	-	-	-	-	-	1,757,650
4227	Cascade School District Uh5	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4230	Mari-Linn School District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	Schools	4,207,643	1,039,453,707	9,092,351,369	481,025	6,783,618,657	2,872,739,994	9,935,826	64,582	-	-	-	-	-	-	10,000,408
4237	Douglas Education Service District	Schools	8,660,196	1,039,453,707	9,092,351,369	990,049	6,783,618,657	2,872,739,994	20,449,977	132,924	(4,554,870)	-	-	-	-	-	16,028,031
4238	Multnomah Education Service District	Schools	17,287,122	1,039,453,707	9,092,351,369	1,976,294	6,783,618,657	2,872,739,994	40,821,391	265,337	(32,315,874)	-	-	-	-	-	8,770,854
4251	Clatsop County Education Service District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	Schools	10,302,768	1,039,453,707	9,092,351,369	1,177,831	6,783,618,657	2,872,739,994	24,328,707	158,135	(10,956,338)	-	-	-	-	-	13,530,504
4254	Willamette Education Service District	Schools	13,737,599	1,039,453,707	9,092,351,369	1,570,507	6,783,618,657	2,872,739,994	32,439,634	210,856	(27,665,313)	-	-	-	-	-	4,985,177
4258	Hermiston School District 8R	Schools	20,506,752	1,039,453,707	9,092,351,369	2,344,368	6,783,618,657	2,872,739,994	48,424,148	314,755	(22,876,639)	-	-	-	-	-	25,862,264
4259	Clackamas Education Service District	Schools	13,807,997	1,039,453,707	9,092,351,369	1,578,555	6,783,618,657	2,872,739,994	32,605,870	211,937	(17,083,455)	-	-	-	-	-	15,734,352
4260	Greater Albany School District 8J	Schools	42,391,130	1,039,453,707	9,092,351,369	4,846,229	6,783,618,657	2,872,739,994	100,101,388	650,654	(40,679,850)	-	-	-	-	-	60,072,192
4268	Lake Oswego School District	Schools	32,621,631	1,039,453,707	9,092,351,369	3,729,363	6,783,618,657	2,872,739,994	77,031,929	500,704	(48,898,319)	-	-	-	-	-	28,634,314
4270	Silver Falls School District	Schools	16,820,700	1,039,453,707	9,092,351,369	1,922,972	6,783,618,657	2,872,739,994	39,719,994	258,178	(18,581,116)	-	-	-	-	-	21,397,056
4271	Malheur Education Service District Region 14	Schools	1,630,258	1,039,453,707	9,092,351,369	186,374	6,783,618,657	2,872,739,994	3,849,652	25,023	-	-	-	-	-	-	3,874,675
4272	Linn-Benton-Lincoln Education Service District	Schools	10,557,000	1,039,453,707	9,092,351,369	1,206,895	6,783,618,657	2,872,739,994	24,929,044	162,038	-	-	-	-	-	-	25,091,082
4273	Double O School District	Schools	36,074	1,039,453,707	9,092,351,369	4,124	6,783,618,657	2,872,739,994	85,184	554	-	-	-	-	-	-	85,738
4275	Tillamook County Education Service District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4276	Lane County Education Service District	Schools	6,761,759	1,039,453,707	9,092,351,369	773,016	6,783,618,657	2,872,739,994	15,967,054	103,785	(6,027,798)	-	-	-	-	-	10,043,041
4277	Mitchell School	Schools	556,715	1,039,453,707	9,092,351,369	63,645	6,783,618,657	2,872,739,994	1,314,613	8,545	-	-	-	-	-	-	1,323,158
4279	St Helens School District 502	Schools	13,983,003	1,039,453,707	9,092,351,369	1,598,562	6,783,618,657	2,872,739,994	33,019,125	214,623	(31,737,066)	-	-	-	-	-	1,496,682
4280	Northwest Regional Education Service District	Schools	23,801,597	1,039,453,707	9,092,351,369	2,721,041	6,783,618,657	2,872,739,994	56,204,515	365,327	-	-	-	-	-	-	56,569,842
4286	South Oregon Education Service District	Schools	10,518,245	1,039,453,707	9,092,351,369	1,202,464	6,783,618,657	2,872,739,994	24,837,529	161,443	-	-	-	-	-	-	24,998,972
4288	Medford School District 549C	Schools	53,462,312	1,039,453,707	9,092,351,369	6,111,906	6,783,618,657	2,872,739,994	126,244,609	820,584	(28,402,691)	-	-	-	-	-	98,662,502

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4291	Dayton Public Schools	Schools	4,654,725	1,039,453,707	9,092,351,369	532,136	6,783,618,657	2,872,739,994	10,991,555	71,445	(8,868,203)	-	-	-	-	-	2,194,797
4293	Lake County Education Service District	Schools	530,191	1,039,453,707	9,092,351,369	60,612	6,783,618,657	2,872,739,994	1,251,980	8,138	-	-	-	-	-	-	1,260,118
4294	Harney Education Service District Region XVII	Schools	1,107,972	1,039,453,707	9,092,351,369	126,665	6,783,618,657	2,872,739,994	2,616,338	17,006	-	-	-	-	-	-	2,633,344
4295	Wasco County Education Service District	Schools	1,136,248	1,039,453,707	9,092,351,369	129,898	6,783,618,657	2,872,739,994	2,683,109	17,440	-	-	-	-	-	-	2,700,549
4297	Yamhill Education Service District	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4306	Amity School District	Schools	3,757,675	1,039,453,707	9,092,351,369	429,584	6,783,618,657	2,872,739,994	8,873,283	57,676	(8,546,954)	-	-	-	-	-	384,005
4307	Columbia School District 5J	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	Schools	8,973,179	1,039,453,707	9,092,351,369	1,025,830	6,783,618,657	2,872,739,994	21,189,048	137,728	-	-	-	-	-	-	21,326,776
4311	Redmond School District 2J	Schools	30,791,758	1,039,453,707	9,092,351,369	3,520,168	6,783,618,657	2,872,739,994	72,710,912	472,617	(29,047,209)	-	-	-	-	-	44,136,320
4312	Reedsport School District	Schools	2,579,575	1,039,453,707	9,092,351,369	294,902	6,783,618,657	2,872,739,994	6,091,346	39,593	(3,898,035)	-	-	-	-	-	2,232,904
4313	Forest Grove School District	Schools	28,801,394	1,039,453,707	9,092,351,369	3,292,626	6,783,618,657	2,872,739,994	68,010,914	442,068	(25,768,912)	-	-	-	-	-	42,684,070
4314	Willamina School District 30J	Schools	3,672,301	1,039,453,707	9,092,351,369	419,824	6,783,618,657	2,872,739,994	8,671,683	56,366	(1,911,877)	-	-	-	-	-	6,816,172
4315	John Day School District	Schools	3,233,467	1,039,453,707	9,092,351,369	369,656	6,783,618,657	2,872,739,994	7,635,431	49,630	(4,639,206)	-	-	-	-	-	3,045,855
4316	Tigard-Tualatin School District 23J	Schools	57,282,577	1,039,453,707	9,092,351,369	6,548,646	6,783,618,657	2,872,739,994	135,265,690	879,220	(27,591,773)	-	-	-	-	-	108,553,137
4317	Sherwood School District 88J	Schools	22,495,920	1,039,453,707	9,092,351,369	2,571,773	6,783,618,657	2,872,739,994	53,121,321	345,286	(11,736,498)	-	-	-	-	-	41,730,109
4320	Rainier School District 13	Schools	4,444,199	1,039,453,707	9,092,351,369	508,069	6,783,618,657	2,872,739,994	10,494,424	68,213	(6,432,788)	-	-	-	-	-	4,129,849
4321	North Clackamas School District 12	Schools	77,179,751	1,039,453,707	9,092,351,369	8,823,326	6,783,618,657	2,872,739,994	182,250,395	1,184,619	(134,521,149)	-	-	-	-	-	48,913,865
4323	Estacada School District 108	Schools	8,586,364	1,039,453,707	9,092,351,369	981,608	6,783,618,657	2,872,739,994	20,275,632	131,791	(11,852,382)	-	-	-	-	-	8,555,041
4324	Centennial School District 28	Schools	34,085,446	1,039,453,707	9,092,351,369	3,896,709	6,783,618,657	2,872,739,994	80,488,547	523,172	-	-	-	-	-	-	81,011,719
4326	Harney County School District 3	Schools	3,681,594	1,039,453,707	9,092,351,369	420,886	6,783,618,657	2,872,739,994	8,693,627	56,508	(16,124,499)	-	-	-	-	-	(7,374,364)
4327	Jordan Valley School District 3	Schools	435,276	1,039,453,707	9,092,351,369	49,762	6,783,618,657	2,872,739,994	1,027,850	6,681	-	-	-	-	-	-	1,034,531
4329	Gervais School District 1	Schools	5,562,674	1,039,453,707	9,092,351,369	635,935	6,783,618,657	2,872,739,994	13,135,564	85,381	(11,829,408)	-	-	-	-	-	1,391,637
4330	Vale School District 84	Schools	4,928,236	1,039,453,707	9,092,351,369	563,405	6,783,618,657	2,872,739,994	11,637,417	75,643	-	-	-	-	-	-	11,713,060
4331	Molalla River School District	Schools	10,703,622	1,039,453,707	9,092,351,369	1,223,657	6,783,618,657	2,872,739,994	25,275,274	164,288	(29,827,111)	-	-	-	-	-	(4,387,549)
4332	Gresham-Barlow School District 10	Schools	52,682,427	1,039,453,707	9,092,351,369	6,022,748	6,783,618,657	2,872,739,994	124,403,007	808,614	(71,955,667)	-	-	-	-	-	53,255,954
4333	Canby School District	Schools	21,001,608	1,039,453,707	9,092,351,369	2,400,941	6,783,618,657	2,872,739,994	49,592,689	322,350	(46,016,474)	-	-	-	-	-	3,898,565
4334	Cascade School District 5	Schools	9,714,766	1,039,453,707	9,092,351,369	1,110,609	6,783,618,657	2,872,739,994	22,940,213	149,110	(17,977,344)	-	-	-	-	-	5,111,979
4335	Milton-Freewater Unified School District 7	Schools	8,051,582	1,039,453,707	9,092,351,369	920,471	6,783,618,657	2,872,739,994	19,012,811	123,582	(16,467,921)	-	-	-	-	-	2,668,472
4336	Nestucca Valley School District 101	Schools	2,870,133	1,039,453,707	9,092,351,369	328,119	6,783,618,657	2,872,739,994	6,777,463	44,053	(2,369,061)	-	-	-	-	-	4,452,455
4337	Sherman County School District	Schools	1,346,153	1,039,453,707	9,092,351,369	153,895	6,783,618,657	2,872,739,994	3,178,773	20,662	-	-	-	-	-	-	3,199,435
4338	Three Rivers U J School District	Schools	21,730,852	1,039,453,707	9,092,351,369	2,484,309	6,783,618,657	2,872,739,994	51,314,708	333,543	(25,363,796)	-	-	-	-	-	26,284,455
4339	Lebanon Community School District	Schools	16,031,072	1,039,453,707	9,092,351,369	1,832,701	6,783,618,657	2,872,739,994	37,855,385	246,058	-	-	-	-	-	-	38,101,443
4340	Monroe School District 1J	Schools	2,111,298	1,039,453,707	9,092,351,369	241,367	6,783,618,657	2,872,739,994	4,985,568	32,406	(2,001,974)	-	-	-	-	-	3,016,000
4341	Hillsboro School District 1J	Schools	103,342,900	1,039,453,707	9,092,351,369	11,814,343	6,783,618,657	2,872,739,994	244,031,422	1,586,193	(88,300,008)	(38,974,396)	-	-	-	-	118,343,211
4342	North Santiam School District 29J	Schools	10,016,742	1,039,453,707	9,092,351,369	1,145,132	6,783,618,657	2,872,739,994	23,653,292	153,745	(18,379,270)	-	-	-	-	-	5,427,767
4343	Harrisburg School District 7	Schools	4,232,095	1,039,453,707	9,092,351,369	483,821	6,783,618,657	2,872,739,994	9,993,567	64,958	-	-	-	-	-	-	10,058,525
4344	South Wasco County School District 1	Schools	1,395,393	1,039,453,707	9,092,351,369	159,524	6,783,618,657	2,872,739,994	3,295,047	21,418	-	-	-	-	-	-	3,316,465
4345	Oregon Trail School District 46	Schools	18,553,494	1,039,453,707	9,092,351,369	2,121,068	6,783,618,657	2,872,739,994	43,811,771	284,774	-	-	-	-	-	-	44,096,545
4346	Knappa School District 4	Schools	2,449,079	1,039,453,707	9,092,351,369	279,983	6,783,618,657	2,872,739,994	5,783,196	37,590	-	-	-	-	-	-	5,820,786
4347	Clatskanie School District 6J	Schools	3,690,437	1,039,453,707	9,092,351,369	421,897	6,783,618,657	2,872,739,994	8,714,509	56,644	-	-	-	-	-	-	8,771,153
4348	Lourdes Charter School	Schools	152,113	1,039,453,707	9,092,351,369	17,390	6,783,618,657	2,872,739,994	359,196	2,335	-	-	-	-	-	-	361,531
4350	Ridgeline Montessori	Schools	716,457	1,039,453,707	9,092,351,369	81,907	6,783,618,657	2,872,739,994	1,691,824	10,997	-	-	-	-	-	-	1,702,821
4351	The Village School	Schools	169,095	1,039,453,707	9,092,351,369	19,331	6,783,618,657	2,872,739,994	399,297	2,595	-	-	-	-	-	-	401,892
4352	Armadillo Technical Institute	Schools	427,889	1,039,453,707	9,092,351,369	48,917	6,783,618,657	2,872,739,994	1,010,407	6,568	-	-	-	-	-	-	1,016,975
4354	Opal Charter School	Schools	172,119	1,039,453,707	9,092,351,369	19,677	6,783,618,657	2,872,739,994	406,438	2,642	-	-	-	-	-	-	409,080
4355	Three Rivers Charter School	Schools	507,404	1,039,453,707	9,092,351,369	58,007	6,783,618,657	2,872,739,994	1,198,172	7,788	-	-	-	-	-	-	1,205,960
4358	Detroit Lake Charter School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4360	Luckiamute Valley Charter School	Schools	680,582	1,039,453,707	9,092,351,369	77,805	6,783,618,657	2,872,739,994	1,607,110	10,446	-	-	-	-	-	-	1,617,556
4361	Rimrock Expeditionary Alternative Learning	Schools	601,721	1,039,453,707	9,092,351,369	68,790	6,783,618,657	2,872,739,994	1,420,889	9,236	-	-	-	-	-	-	1,430,125
4362	Kings Valley Charter School	Schools	37,885	1,039,453,707	9,092,351,369	4,331	6,783,618,657	2,872,739,994	89,461	581	-	-	-	-	-	-	90,042
4363	Multisensory Learning Academy	Schools	916,288	1,039,453,707	9,092,351,369	104,752	6,783,618,657	2,872,739,994	2,163,700	14,064	-	-	-	-	-	-	2,177,764
4365	Mitch Charter School	Schools	585,585	1,039,453,707	9,092,351,369	66,945	6,783,618,657	2,872,739,994	1,382,786	8,988	-	-	-	-	-	-	1,391,774
4366	Sand Ridge Charter School	Schools	768,330	1,039,453,707	9,092,351,369	87,837	6,783,618,657	2,872,739,994	1,814,316	11,793	-	-	-	-	-	-	1,826,109
4367	Arthur Academy Charter School	Schools	361,157	1,039,453,707	9,092,351,369	41,288	6,783,618,657	2,872,739,994	852,827	5,543	-	-	-	-	-	-	858,370
4369	Trillium Charter School	Schools	729,277	1,039,453,707	9,092,351,369	83,372	6,783,618,657	2,872,739,994	1,722,097	11,194	-	-	-	-	-	-	1,733,291
4370	Howard Street Charter School, Inc.	Schools	161,617	1,039,453,707	9,092,351,369	18,476	6,783,618,657	2,872,739,994	381,638	2,481	-	-	-	-	-	-	384,119
4371	The Lighthouse School	Schools	628,160	1,039,453,707	9,092,351,369	71,812	6,783,618,657	2,872,739,994	1,483,322	9,642	-	-	-	-	-	-	1,492,964
4373	Sheridan Japanese School Foundation	Schools	230,997	1,039,453,707	9,092,351,369	26,408	6,783,618,657	2,872,739,994	545,471	3,546	-	-	-	-	-	-	549,017
4374	Ione School District	Schools	1,347,926	1,039,453,707	9,092,351,369	154,097	6,783,618,657	2,872,739,994	3,182,960	20,689	-	-	-	-	-	-	3,203,649
4375	Eddyville Charter School	Schools	662,765	1,039,453,707	9,092,351,369	75,768	6,783,618,657	2,872,739,994	1,565,037	10,173	-	-	-	-	-</		

Exhibit F

Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4378	Mosier Community School	Schools	607,052	1,039,453,707	9,092,351,369	69,399	6,783,618,657	2,872,739,994	1,433,478	9,318	-	-	-	-	-	-	1,442,796
4379	Siletz Valley School	Schools	795,653	1,039,453,707	9,092,351,369	90,960	6,783,618,657	2,872,739,994	1,878,836	12,212	-	-	-	-	-	-	1,891,048
4380	The Emerson School	Schools	393,491	1,039,453,707	9,092,351,369	44,985	6,783,618,657	2,872,739,994	929,180	6,040	-	-	-	-	-	-	935,220
4381	North Wasco County School District 21	Schools	13,442,481	1,039,453,707	9,092,351,369	1,536,768	6,783,618,657	2,872,739,994	31,742,749	206,326	(17,605,280)	-	-	-	-	-	14,343,795
4382	Self Enhancement Inc	Schools	340,359	1,039,453,707	9,092,351,369	38,910	6,783,618,657	2,872,739,994	803,716	5,224	-	-	-	-	-	-	808,940
4383	City View Charter School	Schools	588,216	1,039,453,707	9,092,351,369	67,246	6,783,618,657	2,872,739,994	1,388,999	9,028	-	-	-	-	-	-	1,398,027
4386	Nixyaawii Community School	Schools	358,523	1,039,453,707	9,092,351,369	40,987	6,783,618,657	2,872,739,994	846,608	5,503	-	-	-	-	-	-	852,111
4388	West Lane Tech	Schools	288,316	1,039,453,707	9,092,351,369	32,961	6,783,618,657	2,872,739,994	680,822	4,425	-	-	-	-	-	-	685,247
4390	Oregon Connections Academy	Schools	6,179,958	1,039,453,707	9,092,351,369	706,504	6,783,618,657	2,872,739,994	14,593,203	94,855	-	-	-	-	-	-	14,688,058
4392	Eagleridge High School	Schools	552,203	1,039,453,707	9,092,351,369	63,129	6,783,618,657	2,872,739,994	1,303,959	8,476	-	-	-	-	-	-	1,312,435
4393	Cascade Heights Public Charter School	Schools	546,058	1,039,453,707	9,092,351,369	62,426	6,783,618,657	2,872,739,994	1,289,448	8,381	-	-	-	-	-	-	1,297,829
4395	Siletz Valley Early College Academy	Schools	249,148	1,039,453,707	9,092,351,369	28,483	6,783,618,657	2,872,739,994	588,332	3,824	-	-	-	-	-	-	592,156
4396	Sweet Home Charter School	Schools	454,452	1,039,453,707	9,092,351,369	51,954	6,783,618,657	2,872,739,994	1,073,132	6,975	-	-	-	-	-	-	1,080,107
4397	Springwater Environmental Sciences School	Schools	737,963	1,039,453,707	9,092,351,369	84,365	6,783,618,657	2,872,739,994	1,742,608	11,327	-	-	-	-	-	-	1,753,935
4398	LEP High	Schools	1,564,640	1,039,453,707	9,092,351,369	178,872	6,783,618,657	2,872,739,994	3,694,703	24,015	-	-	-	-	-	-	3,718,718
4400	Phoenix School	Schools	24,125	1,039,453,707	9,092,351,369	2,758	6,783,618,657	2,872,739,994	56,968	370	-	-	-	-	-	-	57,338
4401	Ballston Community School	Schools	218,083	1,039,453,707	9,092,351,369	24,932	6,783,618,657	2,872,739,994	514,976	3,347	-	-	-	-	-	-	518,323
4402	Sage Community School	Schools	241,824	1,039,453,707	9,092,351,369	27,646	6,783,618,657	2,872,739,994	571,037	3,712	-	-	-	-	-	-	574,749
4403	Portland Village School	Schools	1,031,953	1,039,453,707	9,092,351,369	117,975	6,783,618,657	2,872,739,994	2,436,829	15,839	-	-	-	-	-	-	2,452,668
4404	Alliance Charter Academy	Schools	1,382,316	1,039,453,707	9,092,351,369	158,029	6,783,618,657	2,872,739,994	3,264,168	21,217	-	-	-	-	-	-	3,285,385
4405	Forest Grove Community School	Schools	624,761	1,039,453,707	9,092,351,369	71,424	6,783,618,657	2,872,739,994	1,475,295	9,589	-	-	-	-	-	-	1,484,884
4407	Madrone Trail Public Charter School	Schools	678,311	1,039,453,707	9,092,351,369	77,546	6,783,618,657	2,872,739,994	1,601,747	10,411	-	-	-	-	-	-	1,612,158
4408	Muddy Creek Charter School	Schools	253,277	1,039,453,707	9,092,351,369	28,955	6,783,618,657	2,872,739,994	598,082	3,888	-	-	-	-	-	-	601,970
4409	Southwest Charter School	Schools	471,404	1,039,453,707	9,092,351,369	53,892	6,783,618,657	2,872,739,994	1,113,162	7,235	-	-	-	-	-	-	1,120,397
4410	Ace Academy	Schools	378,888	1,039,453,707	9,092,351,369	43,315	6,783,618,657	2,872,739,994	894,697	5,815	-	-	-	-	-	-	900,512
4411	Sherwood Charter School	Schools	432,557	1,039,453,707	9,092,351,369	49,451	6,783,618,657	2,872,739,994	1,021,430	6,639	-	-	-	-	-	-	1,028,069
4412	Estacada Web Academy	Schools	1,330,824	1,039,453,707	9,092,351,369	152,142	6,783,618,657	2,872,739,994	3,142,576	20,427	-	-	-	-	-	-	3,163,003
4418	Lewis And Clark Montessori Charter School	Schools	698,843	1,039,453,707	9,092,351,369	79,893	6,783,618,657	2,872,739,994	1,650,231	10,726	-	-	-	-	-	-	1,660,957
4419	Silvies River Web Academy	Schools	158,617	1,039,453,707	9,092,351,369	18,133	6,783,618,657	2,872,739,994	374,554	2,435	-	-	-	-	-	-	376,989
4420	Oregon Virtual Academy	Schools	2,428,342	1,039,453,707	9,092,351,369	277,612	6,783,618,657	2,872,739,994	5,734,228	37,272	-	-	-	-	-	-	5,771,500
4421	Home Scholars Academy of Oakridge and Westfir	Schools	23,527	1,039,453,707	9,092,351,369	2,690	6,783,618,657	2,872,739,994	55,556	361	-	-	-	-	-	-	55,917
4422	Redmond Proficiency Academy	Schools	2,123,713	1,039,453,707	9,092,351,369	242,787	6,783,618,657	2,872,739,994	5,014,884	32,597	-	-	-	-	-	-	5,047,481
4423	Molalla River Academy	Schools	487,997	1,039,453,707	9,092,351,369	55,789	6,783,618,657	2,872,739,994	1,152,344	7,490	-	-	-	-	-	-	1,159,834
4424	The Ivy School	Schools	315,541	1,039,453,707	9,092,351,369	36,073	6,783,618,657	2,872,739,994	745,111	4,843	-	-	-	-	-	-	749,954
4429	Clackamas Web Academy	Schools	17,464	1,039,453,707	9,092,351,369	1,997	6,783,618,657	2,872,739,994	41,239	268	-	-	-	-	-	-	41,507
4430	Clackamas Charter Alliance 2	Schools	72,912	1,039,453,707	9,092,351,369	8,335	6,783,618,657	2,872,739,994	172,173	1,119	-	-	-	-	-	-	173,292
4431	Corbett Charter School	Schools	728,505	1,039,453,707	9,092,351,369	83,284	6,783,618,657	2,872,739,994	1,720,274	11,182	-	-	-	-	-	-	1,731,456
4432	Renaissance Public Academy	Schools	113,074	1,039,453,707	9,092,351,369	12,927	6,783,618,657	2,872,739,994	267,010	1,736	-	-	-	-	-	-	268,746
4433	Powell Butte Community Charter School	Schools	570,735	1,039,453,707	9,092,351,369	65,247	6,783,618,657	2,872,739,994	1,347,720	8,760	-	-	-	-	-	-	1,356,480
4434	Logos Public Charter School	Schools	2,509,940	1,039,453,707	9,092,351,369	286,941	6,783,618,657	2,872,739,994	5,926,912	38,525	-	-	-	-	-	-	5,965,437
4435	Sunny Wolf Charter School	Schools	253,290	1,039,453,707	9,092,351,369	28,957	6,783,618,657	2,872,739,994	598,113	3,888	-	-	-	-	-	-	602,001
4436	Academy Of Arts & Academics	Schools	484,002	1,039,453,707	9,092,351,369	55,332	6,783,618,657	2,872,739,994	1,142,911	7,429	-	-	-	-	-	-	1,150,340
4437	Center for Advance Learning	Schools	599,245	1,039,453,707	9,092,351,369	68,507	6,783,618,657	2,872,739,994	1,415,043	9,198	-	-	-	-	-	-	1,424,241
4439	Homesource Family Charter	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Sheridan Allprep Academy	Schools	190,202	1,039,453,707	9,092,351,369	21,744	6,783,618,657	2,872,739,994	449,138	2,919	-	-	-	-	-	-	452,057
4441	Baker Web Academy	Schools	1,552,755	1,039,453,707	9,092,351,369	177,514	6,783,618,657	2,872,739,994	3,666,638	23,833	-	-	-	-	-	-	3,690,471
4443	Knova Learning Oregon	Schools	801,850	1,039,453,707	9,092,351,369	91,669	6,783,618,657	2,872,739,994	1,893,469	12,307	-	-	-	-	-	-	1,905,776
4444	Bennett Pearson Academy, Inc.	Schools	377,432	1,039,453,707	9,092,351,369	43,149	6,783,618,657	2,872,739,994	891,259	5,793	-	-	-	-	-	-	897,052
4446	Coburg Community Charter School	Schools	497,295	1,039,453,707	9,092,351,369	56,852	6,783,618,657	2,872,739,994	1,174,300	7,633	-	-	-	-	-	-	1,181,933
4447	Arco Iris Spanish Immersion Charter School	Schools	463,080	1,039,453,707	9,092,351,369	52,940	6,783,618,657	2,872,739,994	1,093,506	7,108	-	-	-	-	-	-	1,100,614
4448	Gresham Barlow Web Academy	Schools	1,044,983	1,039,453,707	9,092,351,369	119,464	6,783,618,657	2,872,739,994	2,467,598	16,039	-	-	-	-	-	-	2,483,637
4449	Mosier Middle School	Schools	276,183	1,039,453,707	9,092,351,369	31,574	6,783,618,657	2,872,739,994	652,172	4,239	-	-	-	-	-	-	656,411
4450	Sauvie Island Academy	Schools	840,494	1,039,453,707	9,092,351,369	96,087	6,783,618,657	2,872,739,994	1,984,722	12,901	-	-	-	-	-	-	1,997,623
4451	River's Edge Academy Charter School	Schools	401,690	1,039,453,707	9,092,351,369	45,922	6,783,618,657	2,872,739,994	948,541	6,165	-	-	-	-	-	-	954,706
4452	South Columbia Family School	Schools	99,957	1,039,453,707	9,092,351,369	11,427	6,783,618,657	2,872,739,994	236,036	1,534	-	-	-	-	-	-	237,570
4453	Woodland Educational Initiative	Schools	326,540	1,039,453,707	9,092,351,369	37,331	6,783,618,657	2,872,739,994	771,084	5,012	-	-	-	-	-	-	776,096
4454	Le Monde Immersion Charter School	Schools	430,796	1,039,453,707	9,092,351,369	49,249	6,783,618,657	2,872,739,994	1,017,271	6,612	-	-	-	-	-	-	1,023,883
4455	Hope Chinese Charter School	Schools	463,020	1,039,453,707	9,092,351,369	52,933	6,783,618,657	2,872,739,994	1,093,364	7,107	-	-	-	-	-	-	1,100,471
4456	Insight School of Oregon Charter	Schools	795,564	1,039,453,707	9,092,351,369	90,950	6,783,618,657	2,872,739,994	1,878,626	12,211	-	-	-	-	-	-	1,890,837
4457	Oregon Virtual Education East	Schools	54,062	1,039,453,707	9,092,351,369	6,180	6,783,618,657	2,872,739,994	127,661	830	-	-	-	-	-	-	128,491
4458	Oregon Virtual Education West	Schools	32,842	1,039,453,707	9,092,351,369	3,755	6,783,618,657	2,872,739,994	77,552	504	-	-	-	-	-	-	78,056

Exhibit F
Proportionate Share as of December 31, 2014
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4459	Crater Lake Charter Academy	Schools	270,395	1,039,453,707	9,092,351,369	30,912	6,783,618,657	2,872,739,994	638,504	4,150	-	-	-	-	-	-	642,654
4460	Kairos Pdx	Schools	37,297	1,039,453,707	9,092,351,369	4,264	6,783,618,657	2,872,739,994	88,072	572	-	-	-	-	-	-	88,644
4461	Mountain View Academy	Schools	99,958	1,039,453,707	9,092,351,369	11,427	6,783,618,657	2,872,739,994	236,038	1,534	-	-	-	-	-	-	237,572
4462	Bend International School	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4463	Dallas Community School-Community Innovation Partners	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	The Valley School Of Southern Oregon	Schools	-	1,039,453,707	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution	ER Proportionate Share	
1000	State Agencies	SLGRP	2,528,931,244	308,156,262	2,335,860,519	5,172,948,025	26.81965357%	
2000	Lake County	SLGRP	3,551,310	393,672	3,980,168	7,925,150	0.04108871%	
2001	Clackamas County	Indep	133,095,031	15,042,328	187,827,803	335,965,162	1.74184415%	
2002	Curry County	Indep	5,075,448	491,262	11,470,053	17,036,763	0.08832876%	
2003	Douglas County	Indep	28,081,330	2,821,810	80,608,466	111,511,606	0.57814280%	
2004	Harney County	SLGRP	3,767,643	458,973	4,939,676	9,166,292	0.04752353%	
2005	Jackson County	SLGRP	46,650,007	5,437,525	60,972,209	113,059,741	0.58616925%	
2006	Jefferson County	Indep	6,374,082	686,183	5,344,807	12,405,072	0.06431531%	
2007	Klamath County	SLGRP	5,832,065	475,312	1,064,446	7,371,823	0.03821994%	
2008	Lane County	Indep	75,093,138	8,909,376	130,060,606	214,063,120	1.10983112%	
2009	Marion County	SLGRP	75,862,728	8,712,963	68,698,367	153,274,058	0.79466430%	
2011	Washington County	SLGRP	127,278,664	14,188,549	180,096,824	321,564,037	1.66718011%	
2012	Grant County	SLGRP	3,363,365	380,123	(557,047)	3,186,441	0.01652041%	
2013	Umatilla County	SLGRP	13,994,558	1,582,997	10,246,688	25,824,243	0.13388831%	
2014	Linn County	Indep	35,280,047	3,883,903	54,663,610	93,827,560	0.48645814%	
2015	Yamhill County	Indep	23,401,769	2,741,514	10,425,542	36,568,825	0.18959464%	
2016	Sherman County	SLGRP	2,181,389	258,786	3,284,802	5,724,977	0.02968170%	
2017	Columbia County	SLGRP	8,173,068	924,225	6,030,517	15,127,810	0.07843161%	
2018	Coos County	SLGRP	13,981,007	1,553,000	22,143,451	37,677,458	0.19534246%	
2020	Wasco County	SLGRP	5,598,012	617,912	6,493,931	12,709,855	0.06589548%	
2021	Baker County	SLGRP	4,903,604	565,780	5,768,647	11,238,031	0.05826467%	
2022	Gilliam County	SLGRP	1,923,882	233,729	2,805,217	4,962,828	0.02573027%	
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00000000%	
2027	Deschutes County	SLGRP	56,799,784	6,494,994	56,695,148	119,989,926	0.62209947%	
2028	Union County	Indep	-	-	(9,958)	-	0.00000000%	
2035	Hood River County	SLGRP	6,574,749	778,815	2,657,237	10,010,801	0.05190197%	
2036	Clatsop County	SLGRP	12,346,721	1,354,052	9,461,231	23,162,004	0.12008567%	
2037	Polk County	Indep	13,210,125	1,572,790	19,569,465	34,352,380	0.17810326%	
2038	Multnomah County	SLGRP	292,267,684	34,600,503	349,942,251	676,810,438	3.50898973%	
2039	Malheur County	Indep	8,351,772	880,410	4,273,813	13,505,995	0.07002315%	
2040	Benton County	SLGRP	22,196,419	2,629,583	20,142,851	44,968,853	0.23314540%	
2042	Josephine County	SLGRP	13,288,201	1,605,941	20,384,394	35,278,536	0.18290501%	
2043	Lincoln County	SLGRP	6,256,098	494,381	2,060,336	8,810,815	0.04568053%	
2044	Crook County	SLGRP	1,840,314	148,189	745,556	2,734,059	0.01417500%	
2050	Wallowa County	Indep	394,135	30,990	(119,823)	305,302	0.00158287%	
2052	Tillamook County	Indep	-	-	20,164	20,164	0.00010454%	
2099	State Judiciary	Indep	27,723,838	-	24,658,910	52,382,748	0.27158347%	
2100	City of Roseburg	SLGRP	12,366,838	1,181,024	14,990,864	28,538,726	0.14796181%	
2101	City of Salem	Indep	82,036,502	8,748,083	97,127,758	187,912,343	0.97424987%	
2102	City of Medford	SLGRP	39,693,553	4,152,353	33,260,119	77,106,025	0.39976371%	
2103	City of Albany	SLGRP	29,135,826	3,016,237	34,919,122	67,071,185	0.34773710%	
2104	City of Ashland	SLGRP	17,955,292	1,958,592	24,860,631	44,774,515	0.23213784%	
2105	City of Astoria	SLGRP	5,845,147	652,128	8,277,535	14,774,810	0.07660144%	
2106	City of Beaverton	Indep	39,702,568	4,214,226	49,589,049	93,505,843	0.48479016%	
2107	City of Bend	Indep	38,719,972	4,214,879	29,934,356	72,869,207	0.37779751%	
2109	City of Canby	SLGRP	6,137,677	646,290	5,577,836	12,355,803	0.06405987%	
2110	City of Coquille	SLGRP	1,587,496	168,001	2,132,460	3,887,957	0.02015749%	
2111	City of Eugene	Indep	102,212,030	10,895,699	145,827,715	258,935,444	1.34247606%	
2112	City Of Forest Grove	Indep	-	-	14,789	14,789	0.00007668%	
2113	City of Grants Pass	SLGRP	14,547,145	1,463,622	18,823,327	34,834,094	0.18060076%	
2114	City of Gresham	Indep	48,793,945	4,774,213	46,263,542	99,831,700	0.51758719%	
2115	City of Hillsboro	Indep	57,216,816	6,457,470	47,605,626	111,279,912	0.57694156%	
2117	City of McMinnville	SLGRP	17,954,679	1,915,947	24,319,322	44,189,948	0.22910710%	
2118	City of Ontario	Indep	3,398,544	316,921	10,295,401	14,010,866	0.07264070%	
2119	City of Oregon City	SLGRP	12,121,206	1,363,319	12,883,961	26,368,486	0.13670999%	
2120	City of Lake Oswego	SLGRP	26,727,930	2,900,965	38,702,872	68,331,767	0.35427271%	
2121	City of Portland	SLGRP	318,493,742	38,310,806	372,920,161	729,724,709	3.7832893%	
2122	City of Redmond	SLGRP	10,014,815	1,099,691	10,178,796	21,293,302	0.11039720%	
2123	City of St Helens	SLGRP	3,959,264	452,846	6,456,901	10,869,011	0.05635145%	
2125	City of Vernonia	SLGRP	566,265	54,956	318,008	939,229	0.00486952%	
2126	City of West Linn	SLGRP	8,438,981	940,764	9,817,379	19,197,124	0.09952936%	
2127	City of Cottage Grove	Indep	4,425,247	453,335	6,413,747	11,292,329	0.05854618%	
2128	City of Tillamook	SLGRP	1,859,514	201,726	2,219,294	4,280,534	0.02219285%	
2129	City of Sweet Home	Indep	1,203,833	104,021	(813,622)	494,232	0.00256239%	
2131	City of Drain	SLGRP	455,875	61,064	775,088	1,292,027	0.00669864%	
2132	Eugene Water & Electric Board	Indep	37,264,696	5,173,138	93,601,701	136,039,535	0.70531024%	
2138	City of Hood River	SLGRP	4,601,674	454,247	5,346,667	10,402,588	0.05393323%	
2139	City of Reedsport	SLGRP	1,476,632	165,709	388,531	2,030,872	0.01052925%	
2140	City of Lebanon	SLGRP	5,643,907	589,328	5,220,096	11,453,331	0.05938091%	
2142	City of Sherwood	SLGRP	6,131,341	727,082	9,057,023	15,915,446	0.08251518%	
2143	City of Oakland	SLGRP	135,695	20,433	291,346	447,474	0.00231997%	
2145	City of Vale	SLGRP	393,335	48,970	621,576	1,063,881	0.00551579%	
2146	City of Prineville	Indep	3,960,234	441,798	1,210,359	5,612,391	0.02909799%	
2147	City of Wheeler	SLGRP	112,858	17,127	243,103	373,088	0.00193431%	
2148	City of Klamath Falls	SLGRP	9,498,235	1,072,260	7,267,232	17,837,727	0.09248144%	

Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share	
2149	City of Canyonville	Indep	249,649	31,948	426,528	708,125	0.00367134%	
2150	City of Bandon	SLGRP	1,931,187	221,815	2,762,006	4,915,008	0.02548234%	
2152	City of Coos Bay	Indep	7,727,666	764,465	11,130,983	19,623,114	0.10173795%	
2154	City of Pendleton	SLGRP	9,094,463	927,106	8,239,953	18,261,522	0.09467864%	
2155	City of Corvallis	SLGRP	31,059,408	3,301,077	24,560,728	58,921,213	0.30548278%	
2157	City of Monmouth	SLGRP	3,553,613	379,897	3,754,882	7,688,392	0.03986122%	
2158	City of Milton-Freewater	SLGRP	4,043,783	451,866	5,735,586	10,231,235	0.05304484%	
2159	City of Baker City	SLGRP	3,918,335	395,306	4,875,029	9,188,670	0.04763956%	
2160	City of Hermiston	SLGRP	5,300,700	591,596	7,679,154	13,571,450	0.07036251%	
2161	City of Pilot Rock	SLGRP	289,097	34,139	433,335	756,571	0.00392252%	
2162	City of Clatskanie	Indep	1,005,282	110,659	2,023,284	3,139,225	0.01627562%	
2163	City of Milwaukie	SLGRP	9,473,996	1,036,996	8,965,721	19,476,713	0.10097892%	
2165	City of Cornelius	Indep	1,973,871	242,477	2,430,405	4,646,753	0.02409154%	
2166	City of Nyssa	SLGRP	831,964	81,264	992,939	1,906,167	0.00988271%	
2167	City of Athena	Indep	229,187	35,385	9,745	274,317	0.00142222%	
2168	City of Oakridge	SLGRP	1,311,503	123,333	1,565,482	3,000,318	0.01555544%	
2170	City of Madras	SLGRP	1,696,941	183,201	2,025,728	3,905,870	0.02025036%	
2172	City of Sandy	SLGRP	3,706,039	404,543	4,838,985	8,949,567	0.04639990%	
2174	City of Mt Angel	Indep	918,331	91,066	609,257	1,618,654	0.00839207%	
2175	City of Umatilla	SLGRP	1,929,208	205,219	1,047,591	3,182,018	0.01649748%	
2176	City of Scappoose	SLGRP	1,706,544	182,123	2,309,021	4,197,688	0.02176332%	
2177	City of Condon	SLGRP	142,203	20,306	289,532	452,041	0.00234365%	
2178	City of Boardman	SLGRP	1,279,547	123,268	1,503,480	2,906,295	0.01506797%	
2179	City of Estacada	SLGRP	715,010	93,838	1,191,095	1,999,943	0.01036890%	
2180	City of Enterprise	SLGRP	711,948	78,576	1,115,917	1,906,441	0.00988413%	
2181	City of Central Point	SLGRP	4,850,891	508,765	6,061,277	11,420,933	0.05921294%	
2182	City of Cascade Locks	SLGRP	659,042	75,121	953,516	1,687,679	0.00874994%	
2183	City of Myrtle Point	SLGRP	1,438,547	146,615	994,213	2,579,375	0.01337302%	
2184	City of Port Orford	SLGRP	433,994	49,923	590,560	1,074,477	0.00557073%	
2185	City of Wood Village	SLGRP	720,878	96,140	1,075,978	1,892,996	0.00981442%	
2186	City of Chiloquin	Indep	145,685	20,275	(43,701)	122,259	0.00063386%	
2187	City of Philomath	SLGRP	1,568,656	170,326	1,707,866	3,446,848	0.01787052%	
2188	City of Talent	SLGRP	1,219,330	138,116	1,195,966	2,553,412	0.01323841%	
2189	City of Willamina	Indep	250,710	32,805	(852,324)	-	0.00000000%	
2191	City of Huntington	SLGRP	86,591	13,141	166,802	266,534	0.00138187%	
2192	City of North Plains	SLGRP	695,421	87,462	950,026	1,732,909	0.00898444%	
2193	City of Heppner	SLGRP	220,614	33,481	(48,749)	205,346	0.00106464%	
2194	City of Cave Junction	SLGRP	446,169	55,005	645,044	1,146,218	0.00594268%	
2195	City of Metolius	Indep	110,292	11,667	(351,085)	-	0.00000000%	
2196	City of Hubbard	SLGRP	786,427	78,930	1,114,516	1,979,873	0.01026484%	
2197	City of Myrtle Creek	SLGRP	1,070,261	107,521	956,025	2,133,807	0.01106293%	
2198	City of Carlton	SLGRP	492,644	56,634	257,868	807,146	0.00418473%	
2199	City of Junction City	SLGRP	2,467,333	283,145	3,432,586	6,183,064	0.03205670%	
2200	City of Wallowa	SLGRP	118,783	17,051	129,170	265,004	0.00137394%	
2201	City of Coburg	SLGRP	583,685	69,032	393,155	1,045,872	0.00542243%	
2202	City of Dallas	SLGRP	4,309,592	501,763	6,239,327	11,050,682	0.05729334%	
2203	City of Rockaway Beach	SLGRP	655,188	79,303	807,523	1,542,014	0.00799472%	
2204	City of Burns	SLGRP	718,780	68,225	544,916	1,331,921	0.00690547%	
2205	City of Elgin	SLGRP	136,980	18,220	(786,126)	-	0.00000000%	
2206	City of Weston	Indep	123,484	17,881	52,220	193,585	0.00100366%	
2207	City of Mill City	SLGRP	213,181	27,984	355,199	596,364	0.00309191%	
2208	City of Fairview	SLGRP	2,965,815	292,784	3,260,522	6,519,121	0.03379902%	
2209	City of Monroe	SLGRP	-	-	-	-	0.00000000%	
2210	City of Helix	Indep	31,479	4,215	601	36,295	0.00018817%	
2211	City of Jefferson	SLGRP	339,506	42,394	(745,952)	-	0.00000000%	
2212	Town of Lakeview	SLGRP	1,243,134	118,268	494,692	1,856,094	0.00962310%	
2213	City of Stanfield	Indep	520,209	49,989	(722,256)	-	0.00000000%	
2214	City of Yamhill	SLGRP	347,032	42,650	365,210	754,892	0.00391381%	
2215	City of Powers	Indep	78,291	5,595	(91,093)	-	0.00000000%	
2216	City of Brookings	SLGRP	3,052,959	329,133	3,937,612	7,319,704	0.03794972%	
2217	City of Sutherlin	SLGRP	2,266,165	238,007	1,260,772	3,764,944	0.01951972%	
2218	City of Prairie City	Indep	113,243	17,754	241,860	372,857	0.00193311%	
2219	City of Sheridan	Indep	879,902	111,776	458,693	1,450,371	0.00751959%	
2220	City of Garibaldi	SLGRP	325,860	45,019	641,903	1,012,782	0.00525087%	
2221	City of Sisters	SLGRP	645,228	96,283	876,341	1,617,852	0.00838791%	
2222	City of Jacksonville	Indep	1,305,480	118,715	535,273	1,959,468	0.01015905%	
2223	City of Cannon Beach	SLGRP	1,820,620	195,324	2,034,051	4,049,995	0.02099759%	
2224	City of Falls City	SLGRP	182,113	23,143	253,143	458,399	0.00237661%	
2225	City of Echo	SLGRP	201,205	22,941	291,195	515,341	0.00267184%	
2226	City of Hines	SLGRP	476,767	47,960	570,982	1,095,709	0.00568081%	
2227	Town Of Bonanza	Indep	-	-	(59,036)	-	0.00000000%	
2228	City of Turner	SLGRP	363,355	41,650	568,887	973,892	0.00504924%	
2229	City of John Day	SLGRP	719,260	88,067	489,205	1,296,532	0.00672200%	
2231	City of Banks	SLGRP	278,891	41,799	275,449	596,139	0.00309074%	
2232	City of Joseph	Indep	115,350	16,391	281,734	413,475	0.00214370%	

Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution	ER Proportionate Share	
2233	City of Lafayette	SLGRP	350,445	46,627	446,939	844,011	0.00437586%	
2234	City of Aumsville	SLGRP	902,775	99,392	820,166	1,822,333	0.00944806%	
2235	City of Amity	SLGRP	336,290	45,086	366,739	748,115	0.00387868%	
2236	City of Creswell	SLGRP	546,095	77,679	925,672	1,549,446	0.00803325%	
2237	City of Troutdale	SLGRP	5,072,803	522,918	4,668,785	10,264,506	0.05321733%	
2238	City of Warrenton	SLGRP	2,587,661	293,483	3,562,403	6,443,547	0.03340720%	
2240	City of Wilsonville	SLGRP	7,928,936	1,029,639	12,567,889	21,526,464	0.11160605%	
2241	City of Bay City	SLGRP	248,957	35,724	328,481	613,162	0.00317900%	
2242	City of Gaston	SLGRP	54,911	5,483	(299,420)	-	0.00000000%	
2243	City Of Brownsville	Indep	-	-	1,146,814	1,146,814	0.00594577%	
2244	City of Lakeside	SLGRP	301,599	45,399	279,681	626,679	0.00324908%	
2245	City of Dundee	SLGRP	550,127	61,752	702,383	1,314,262	0.00681392%	
2246	City of Merrill	Indep	140,115	10,942	(43,021)	108,036	0.00056012%	
2247	City of Malin	SLGRP	98,377	11,725	112,091	222,193	0.00115198%	
2248	City of Fossil	Indep	63,620	8,895	85,155	157,670	0.00081746%	
2249	City of Phoenix	SLGRP	1,318,035	133,860	699,933	2,151,828	0.01115636%	
2250	City of Gold Beach	Indep	645,567	79,874	256,613	982,054	0.00509155%	
2251	City of Rogue River	SLGRP	619,754	66,723	846,921	1,533,398	0.00795005%	
2252	City of Dayton	SLGRP	331,487	44,318	294,795	670,600	0.00347679%	
2253	Town of Butte Falls	Indep	59,362	7,442	(19,151)	47,653	0.00024706%	
2254	City of Shady Cove	SLGRP	124,701	18,925	(62,002)	81,624	0.00042319%	
2255	Town of Canyon City	SLGRP	102,763	15,595	197,955	316,313	0.00163996%	
2256	City of Jordan Valley	SLGRP	46,395	6,747	(112,148)	-	0.00000000%	
2257	City of Culver	Indep	120,091	13,509	222,701	356,301	0.00184728%	
2258	City of Adair Village	SLGRP	224,820	30,006	380,867	635,693	0.00329581%	
2259	Town Of Hammond	Indep	-	-	(51,835)	-	0.00000000%	
2260	City of Riddle	SLGRP	234,576	28,536	291,320	554,432	0.00287451%	
2261	City of Waldport	Indep	568,280	72,760	(250,014)	391,026	0.00202731%	
2262	City of Dufur	Indep	76,665	9,909	142,114	228,688	0.00118566%	
2263	City of La Grande	SLGRP	3,239,490	264,525	2,247,358	5,751,373	0.02981855%	
2264	City of Gervais	Indep	658,401	70,685	170,034	899,120	0.00466158%	
2265	City of Westfir	SLGRP	38,302	5,813	17,113	61,228	0.00031744%	
2266	City of Irrigon	SLGRP	386,592	52,663	604,014	1,043,269	0.00540893%	
2267	City of Independence	SLGRP	2,794,831	287,246	2,962,972	6,045,049	0.03134115%	
2268	City of Harrisburg	SLGRP	442,297	63,571	743,499	1,249,367	0.00647747%	
2269	City of Durham	SLGRP	59,007	8,955	87,482	155,444	0.00080591%	
2270	City of Lyons	SLGRP	60,126	7,456	88,520	156,102	0.00080933%	
2271	City of Columbia City	SLGRP	454,396	50,214	634,294	1,138,904	0.00590476%	
2272	City of Aurora	SLGRP	159,365	20,450	18,071	197,886	0.00102596%	
2273	City of Silverton	SLGRP	3,081,025	317,582	3,343,778	6,742,385	0.03495655%	
2274	City of Gold Hill	SLGRP	176,740	26,211	90,340	293,291	0.00152060%	
2275	City of Toledo	SLGRP	2,177,494	233,176	961,849	3,372,519	0.01748515%	
2276	City of Newport	SLGRP	3,393,744	271,271	2,077,351	5,742,366	0.02977186%	
2277	City Of Rajneeshpuram	Indep	-	-	(252,635)	-	0.00000000%	
2278	City of Springfield	SLGRP	30,250,488	3,080,593	22,485,485	55,816,566	0.28938643%	
2279	City of Keizer	Indep	6,847,310	733,888	4,352,050	11,933,248	0.06186909%	
2280	City of Winston	SLGRP	1,427,234	148,887	739,675	2,315,796	0.01200647%	
2281	City of Manzanita	SLGRP	712,939	75,462	894,320	1,682,721	0.00872423%	
2282	City of Eagle Point	Indep	1,048,262	88,428	1,003,972	2,140,662	0.01109847%	
2283	City of Maupin	Indep	271,323	33,472	(37,497)	267,298	0.00138583%	
2284	City of Halsey	SLGRP	166,142	24,319	185,071	375,532	0.00194698%	
2285	City of Veneta	SLGRP	765,991	96,443	1,000,171	1,862,605	0.00965686%	
2286	City of Millersburg	SLGRP	194,224	24,815	319,811	538,850	0.00279372%	
2287	City of King City	SLGRP	448,986	36,893	360,443	846,322	0.00438784%	
2288	City of Tualatin	SLGRP	10,653,542	1,191,925	15,129,235	26,974,702	0.13985297%	
2289	City Of St Paul	Indep	-	-	(30,665)	-	0.00000000%	
2290	City of Molalla	Indep	2,687,033	292,959	207,260	3,187,252	0.01652462%	
2291	City of Florence	SLGRP	2,861,364	321,338	1,707,073	4,889,775	0.02535152%	
2292	City of North Bend	SLGRP	4,284,635	418,755	4,312,955	9,016,345	0.04674612%	
2293	City of Lowell	SLGRP	50,535	7,669	31,934	90,138	0.00046733%	
2294	City of Depoe Bay	SLGRP	577,962	76,036	960,615	1,614,613	0.00837112%	
2295	City of Tigard	SLGRP	8,404,878	677,248	5,329,524	14,411,650	0.07471861%	
2296	City of Happy Valley	SLGRP	1,922,229	285,948	3,629,572	5,837,749	0.03026638%	
2297	City of Rainier	Indep	1,039,145	109,074	405,897	1,554,116	0.00805747%	
2298	City of Lincoln City	SLGRP	7,019,971	806,168	7,139,307	14,965,446	0.07758981%	
2299	City of Dunes City	SLGRP	30,109	4,569	58,000	92,678	0.00048050%	
2300	City of Yachats	SLGRP	487,165	64,653	625,665	1,177,483	0.00610478%	
2301	City of Moro	SLGRP	96,521	11,819	79,931	188,271	0.00097611%	
2302	City of Mt. Vernon	SLGRP	132,407	16,167	129,796	278,370	0.00144324%	
2303	City of Woodburn	SLGRP	9,093,836	982,432	10,776,230	20,852,498	0.10811181%	
2304	City of Gladstone	SLGRP	3,574,874	335,229	3,288,240	7,198,343	0.03732051%	
2305	City of Elkton	SLGRP	21,497	3,087	39,181	63,765	0.00033060%	
2306	City of Imbler	SLGRP	-	-	-	-	0.00000000%	
2307	City of Yoncalla	SLGRP	115,896	17,104	210,473	343,473	0.00178077%	
2308	City of North Powder	SLGRP	48,669	7,178	81,468	137,315	0.00071192%	

Exhibit G

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Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share	
2309	City of Gearhart	Indep	586,876	61,812	332,982	981,670	0.00508956%	
2501	Port of The Dalles	SLGRP	148,397	19,922	11,088	179,407	0.00093015%	
2504	Oak Lodge Water District	SLGRP	913,145	108,984	1,553,954	2,576,083	0.01335595%	
2507	Port of Astoria	Indep	1,068,795	162,126	797,105	2,028,026	0.01051450%	
2508	Multnomah Drainage	SLGRP	958,597	140,513	1,783,544	2,882,654	0.01494540%	
2510	Horsefly Irrigation District	SLGRP	47,474	7,205	102,729	157,408	0.00081610%	
2511	Grants Pass Irrigation District	SLGRP	374,332	52,854	670,882	1,098,068	0.00569304%	
2512	Port of Portland	SLGRP	62,045,074	7,745,410	62,792,517	132,583,001	0.68738950%	
2513	Port of Coos Bay	SLGRP	982,606	136,493	1,723,526	2,842,625	0.01473787%	
2515	Klamath County Fire District 1	Indep	7,244,128	571,610	11,352,322	19,168,060	0.09937868%	
2518	Clackamas County Housing Authority	Indep	1,847,112	233,291	3,346,653	5,427,056	0.02813710%	
2519	Portland Housing Authority	SLGRP	12,210,478	1,672,198	16,763,712	30,646,388	0.15888919%	
2521	League of Oregon Cities	Indep	5,133,459	763,339	5,580,560	11,477,358	0.05950548%	
2522	Lane Council of Governments	SLGRP	8,394,060	1,105,244	14,151,868	23,651,172	0.12262181%	
2524	Oak Lodge Sanitary District	Indep	1,597,448	230,327	2,239,862	4,067,637	0.02108906%	
2526	Clatskanie PUD	SLGRP	2,627,330	365,221	4,635,784	7,628,335	0.03954985%	
2527	Deschutes Valley Water District	Indep	1,564,696	194,078	2,863,523	4,622,297	0.02396475%	
2528	Columbia River Fire & Rescue	SLGRP	5,580,430	449,852	3,071,435	9,101,717	0.04718874%	
2529	East Fork Irrigation District	Indep	337,037	32,774	(103,877)	265,934	0.00137876%	
2530	River Road Water District	Indep	-	-	733,344	733,344	0.00380209%	
2531	Oregon School Boards Association	SLGRP	2,466,023	310,389	4,425,675	7,202,087	0.03733992%	
2533	Owyhee Irrigation District	Indep	1,166,145	147,019	2,558,121	3,871,285	0.02007105%	
2535	Athena Cemetary Maintenance District 1	Indep	-	-	(22,729)	-	0.00000000%	
2536	Valley View Cemetery	Indep	36,688	4,987	(113,593)	-	0.00000000%	
2538	Clackamas Vector Control	SLGRP	296,613	38,114	483,790	818,517	0.00424368%	
2540	West Extension Irrigation District	SLGRP	254,148	37,332	286,814	578,294	0.00299822%	
2541	Jackson County Vector Control District	SLGRP	62,084	9,422	68,570	140,076	0.00072624%	
2542	Rainbow Water District	SLGRP	438,400	53,549	679,701	1,171,650	0.00607453%	
2544	Santa Clara Rural Fire Protection District	SLGRP	305,265	24,418	320,257	649,940	0.00336968%	
2545	Council of Governments	SLGRP	5,497,043	771,046	9,779,128	16,047,217	0.08319836%	
2547	Metzger Water District	Indep	-	-	(111,205)	-	0.00000000%	
2549	Rogue River Fire District	SLGRP	1,126,005	99,583	776,019	2,001,607	0.01037753%	
2550	Nyssa Road Assessment District 2	Indep	198,031	22,068	562,604	782,703	0.00405800%	
2551	Sandy Fire Department	SLGRP	1,276,216	112,064	791,378	2,179,658	0.01130065%	
2552	Winston-Dillard Fire District	SLGRP	1,080,570	94,016	1,193,356	2,367,942	0.01227683%	
2553	Tangent Rural Fire Protection District	SLGRP	230,945	16,615	236,911	484,471	0.00251179%	
2555	Monroe Fire Department	SLGRP	76,790	7,219	44,654	128,663	0.00066707%	
2556	Jackson County Fire District 5	Indep	3,242,734	257,804	4,071,290	7,571,828	0.03925688%	
2557	Estacada Fire Department	SLGRP	1,323,329	103,566	(171,647)	1,255,248	0.00650796%	
2558	Boring Fire Department	SLGRP	-	-	-	-	0.00000000%	
2559	Keizer Fire Department	SLGRP	2,997,629	237,375	2,159,203	5,394,207	0.02796679%	
2561	Jefferson Rural Fire Protection District	SLGRP	388,511	40,132	166,246	594,889	0.00308426%	
2562	Odell Rural Fire Protection District	SLGRP	46,463	4,368	55,446	106,277	0.00055100%	
2563	Central Oregon Irrigation District	SLGRP	1,370,098	185,579	2,355,579	3,911,256	0.02027829%	
2564	Illinois Valley Fire District	SLGRP	506,391	49,914	258,519	814,824	0.00422453%	
2567	Charleston Rural Fire Protection District	SLGRP	240,124	20,602	189,243	449,969	0.00233291%	
2568	Molalla Rural Fire Protection District 73	SLGRP	1,212,705	101,158	1,442,354	2,756,217	0.01428988%	
2569	Central Oregon Intergovernmental Council	Indep	3,664,929	511,923	1,997,106	6,173,958	0.03200949%	
2570	Port of St Helens	Indep	620,088	89,392	90,102	799,582	0.00414551%	
2571	Crystal Springs Water District	SLGRP	230,862	34,316	430,108	695,286	0.00360478%	
2572	Local Government Personnel Institute	SLGRP	135,122	20,108	255,229	410,459	0.00212806%	
2573	Goshen Fire District	SLGRP	253,860	18,143	258,693	530,696	0.00275145%	
2575	Jefferson County Rural Fire Protection District 1	Indep	453,061	35,503	354,468	843,032	0.00437078%	
2576	Depoe Bay Rural Fire Protection District	SLGRP	646,352	53,090	629,961	1,329,403	0.00689242%	
2578	Washington County Fire District 2	SLGRP	1,755,263	151,465	2,159,667	4,066,395	0.02108262%	
2579	La Pine Rural Fire Protection District	SLGRP	2,563,394	208,677	1,975,076	4,747,147	0.02461205%	
2580	Marion County Fire District 1	SLGRP	4,778,245	409,884	5,844,324	11,032,453	0.05719883%	
2581	Port of Umatilla	Indep	183,215	16,913	424,028	624,156	0.00323600%	
2582	Talent Irrigation District	SLGRP	546,109	60,051	762,233	1,368,393	0.00709457%	
2585	Rogue River Valley Irrigation District	SLGRP	223,279	33,141	472,544	728,964	0.00377938%	
2587	Tualatin Valley Irrigation District	SLGRP	169,891	25,476	221,832	417,199	0.00216301%	
2588	Clatskanie Rural Fire Protection District	SLGRP	1,278,220	97,761	915,778	2,291,759	0.01188185%	
2589	West Slope Water District	SLGRP	455,037	61,831	881,611	1,398,479	0.00725055%	
2590	Redmond Fire & Rescue	SLGRP	5,764,551	487,562	4,759,839	11,011,952	0.05709254%	
2592	Medford Irrigation District	SLGRP	340,843	42,641	475,587	859,071	0.00445394%	
2594	Metro	SLGRP	46,504,716	6,238,512	52,680,050	105,423,278	0.54657727%	
2595	Canby Fire District	SLGRP	2,622,719	225,440	2,722,890	5,571,049	0.02888365%	
2596	Bend Parks & Recreation	Indep	5,577,597	792,222	3,845,343	10,215,162	0.05296150%	
2597	Mapleton Water District	Indep	65,767	7,627	5,447	78,841	0.00040876%	
2598	Marion County Housing Authority	SLGRP	541,352	79,394	(558,591)	62,155	0.00032225%	
2599	South Suburban Sanitary District	SLGRP	614,311	81,386	1,017,706	1,713,403	0.00888330%	
2600	Winston-Dillard Water District	SLGRP	349,284	47,004	551,405	947,693	0.00491341%	
2601	Baker Valley Irrigation District	SLGRP	79,863	7,974	(92,261)	-	0.00000000%	
2602	Aumsville Rural Fire Protection District	SLGRP	279,223	20,913	167,268	467,404	0.00242330%	
2603	Corbett Water District	SLGRP	158,147	23,917	303,586	485,650	0.00251790%	

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Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share	
2604	Netarts-Oceanside Sanitary District	SLGRP	287,484	39,270	256,909	583,663	0.00302606%	
2605	Scio Fire District	SLGRP	129,130	11,279	15,094	155,503	0.00080622%	
2606	West Valley Housing Authority	SLGRP	597,673	80,578	781,323	1,459,574	0.00756730%	
2607	Hoodland Fire District 74	SLGRP	1,083,378	88,418	960,644	2,132,440	0.01105584%	
2608	Gaston Rural Fire Protection District	Indep	159,420	12,379	77,891	249,690	0.00129454%	
2610	Turner Fire District	Indep	527,438	37,484	154,360	719,282	0.00372919%	
2612	Community Services Consortium	SLGRP	3,207,770	452,897	5,125,309	8,785,976	0.04555175%	
2613	Polk Soil & Water Conservation District	Indep	143,551	21,785	88,824	254,160	0.00131772%	
2614	Mountain Valley Mental Health Program	Indep	-	-	(180,701)	-	0.00000000%	
2615	Humanities Council	Indep	-	-	197,985	197,985	0.00102647%	
2616	Alcohol Safety Action Program	Indep	-	-	(66,316)	-	0.00000000%	
2617	Clean Water Services	SLGRP	23,074,947	2,931,187	23,754,662	49,760,796	0.25798970%	
2618	Estacada Cemetery District	Indep	43,929	5,880	(244,262)	-	0.00000000%	
2619	Comprehensive Options For Drug Abusers	Indep	-	-	(228,942)	-	0.00000000%	
2620	Jackson County Fire District 4	SLGRP	396,083	31,216	445,100	872,399	0.00452304%	
2623	Evans Valley Fire District 6	Indep	129,033	10,329	(160,242)	-	0.00000000%	
2624	Klamath Vector Control	SLGRP	40,259	6,110	77,552	123,921	0.00064248%	
2625	Port of Newport	SLGRP	544,394	71,829	258,643	874,866	0.00453583%	
2626	Tillamook Peoples Utility District	SLGRP	6,348,594	826,797	10,317,474	17,492,865	0.09069346%	
2628	McKenzie Fire And Rescue	SLGRP	435,422	36,339	233,917	705,678	0.00365866%	
2629	Metropolitan Wastewater Management Commission	Indep	-	-	(856,399)	-	0.00000000%	
2630	Sheridan Fire District	SLGRP	370,663	29,836	268,339	668,838	0.00346766%	
2631	Arch Cape Water-Sanitary District	SLGRP	85,478	12,527	108,570	206,575	0.00107101%	
2632	Umpqua Regional Council of Governments	Indep	-	-	91,601	91,601	0.00047491%	
2633	Port of Cascade Locks	Indep	308,281	44,251	320,534	673,066	0.00348958%	
2637	Northeast Oregon Housing Authority	Indep	718,528	86,319	773,116	1,577,963	0.00818110%	
2638	North Douglas County Fire and EMS	SLGRP	311,186	27,264	241,529	579,979	0.00300696%	
2641	Suburban East Salem Water District	SLGRP	297,070	36,669	448,581	782,320	0.00405601%	
2642	Dexter Rural Fire Protection District	SLGRP	-	-	-	-	0.00000000%	
2643	Sweet Home Cemetery	Indep	97,755	13,079	49,355	160,189	0.00083052%	
2644	Lakeside Water District	Indep	122,330	18,425	125,975	266,730	0.00138289%	
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	20,321	3,678	128,806	152,805	0.00079223%	
2646	Keno Rural Fire Protection District	Indep	148,593	13,570	56,187	218,350	0.00113206%	
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	417,529	30,675	346,770	794,974	0.00412162%	
2648	Black Butte Ranch Rural Fire Protection District	Indep	1,111,680	88,728	595,637	1,796,045	0.00931177%	
2649	Colton Fire Department	SLGRP	119,535	9,917	85,978	215,430	0.00111692%	
2650	Pleasant Hill Fire Department	SLGRP	86,060	6,151	64,024	156,235	0.00081002%	
2651	Imbler Rural Fire Protection District	SLGRP	27,207	3,124	39,651	69,982	0.00036283%	
2652	The Oregon Consortium	SLGRP	254,087	32,087	457,519	743,693	0.00385575%	
2653	Umatilla Fire Department	SLGRP	196,541	15,362	150,075	361,978	0.00187671%	
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(60,107)	-	0.00000000%	
2655	North Bay Rural Fire Protection District	Indep	-	-	131,059	131,059	0.00067949%	
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	8,060,009	1,109,395	11,144,943	20,314,347	0.10532171%	
2658	Salem Metropolitan Communication Agency	Indep	-	-	388,339	388,339	0.00201338%	
2659	Silverton Fire District	SLGRP	480,941	42,030	424,190	947,161	0.00491065%	
2660	Tualatin Valley Fire & Rescue	SLGRP	61,702,988	5,375,808	50,736,771	117,815,567	0.61082630%	
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00000000%	
2662	East Central Oregon Association of Counties	Indep	-	-	51,348	51,348	0.00026622%	
2663	Metropolitan Area Communications Commission	SLGRP	913,777	113,451	1,323,794	2,351,022	0.01218910%	
2664	Applegate Valley Rural Fire Protection District 9	Indep	623,847	61,013	193,999	878,859	0.00455653%	
2665	N NE Community Mental Health Center	Indep	-	-	251,172	251,172	0.00130223%	
2666	Central City Concern	Indep	-	-	(406,189)	-	0.00000000%	
2667	Mental Health Services West Inc	Indep	-	-	(297,937)	-	0.00000000%	
2668	Southeast Mental Health Network Inc	Indep	-	-	(508,338)	-	0.00000000%	
2669	Roseburg Urban Sanitary Authority	SLGRP	927,811	111,443	1,122,308	2,161,562	0.01120683%	
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	496,886	496,886	0.00257615%	
2671	Columbia 911 Communications District	SLGRP	1,056,470	141,228	1,681,772	2,879,470	0.01492889%	
2672	Rockwood Water PUD	Indep	985,422	138,068	1,857,053	2,980,543	0.01545292%	
2673	Port Orford Library	SLGRP	5,410	821	(28,968)	-	0.00000000%	
2674	Nestucca Rural Fire District	SLGRP	350,055	26,614	156,723	533,392	0.00276542%	
2675	Salmon Harbor-Douglas County	Indep	348,074	45,336	105,383	498,793	0.00258604%	
2676	Woodburn Fire District	SLGRP	1,636,173	137,064	1,954,322	3,727,559	0.01932589%	
2677	Portland Private Industry Council Inc	Indep	-	-	(208,642)	-	0.00000000%	
2678	Central Oregon Regional Housing Authority	Indep	635,724	98,206	63,460	797,390	0.00413415%	
2679	Columbia River Public Utility District	Indep	3,229,279	464,722	4,060,699	7,754,700	0.04020500%	
2681	Cloverdale Rural Fire Protection District	SLGRP	174,045	13,796	175,109	362,950	0.00188175%	
2684	Parkdale Fire District	SLGRP	145,405	12,259	174,799	332,463	0.00172369%	
2685	Oregon Community College Association	Indep	470,270	71,163	(202,514)	338,919	0.00175716%	
2686	Weston Cemetery	Indep	45,473	6,869	9,328	61,670	0.00031973%	
2687	Columbia Drainage Vector Control District	SLGRP	49,909	7,166	90,965	148,040	0.00076753%	
2688	Polk County Fire District 1	Indep	1,302,812	112,015	1,099,247	2,514,074	0.01303446%	
2689	Redmond Area Park & Recreation District	Indep	586,053	84,572	(55,157)	615,468	0.00319095%	
2692	Siuslaw Public Library	SLGRP	333,652	44,335	479,941	857,928	0.00444801%	
2694	Philomath Fire Department	SLGRP	544,886	42,241	479,832	1,066,959	0.00553175%	
2695	Washington County Consolidated Communications Agency	SLGRP	5,863,429	771,397	9,791,434	16,426,260	0.08516355%	

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Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share	
2696	Stayton Fire District	SLGRP	626,516	54,405	702,189	1,383,110	0.00717087%	
2697	Oregon Museum Park	Indep	-	-	(48,490)	-	0.00000000%	
2698	Halsey Shedd Rural Fire Protection District	Indep	214,877	17,017	(100,249)	131,645	0.00068253%	
2699	Chetco Library Board	SLGRP	199,231	22,668	277,860	499,759	0.00259105%	
2700	Lowell Rural Fire Protection District	SLGRP	63,007	5,227	(95,612)	-	0.00000000%	
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,130,932	93,175	1,549,168	2,773,275	0.01437831%	
2702	Banks Fire District 13	Indep	248,300	21,271	300,808	570,379	0.00295719%	
2703	Westport Sewer District	Indep	-	-	(5,499)	-	0.00000000%	
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00000000%	
2705	Lebanon Fire District	SLGRP	4,025,838	326,204	3,570,161	7,922,203	0.04107343%	
2706	Stanfield Fire District	SLGRP	-	-	-	-	0.00000000%	
2707	Clatskanie Library	SLGRP	74,190	8,076	102,507	184,773	0.00095797%	
2708	Milton-Freewater Cemetery District 3	Indep	-	-	32,372	32,372	0.00016784%	
2709	Scappoose Public Library	SLGRP	131,339	16,433	118,326	266,098	0.00137961%	
2710	Klamath County Emergency Communications District	SLGRP	532,354	73,528	933,304	1,539,186	0.00798006%	
2712	Jefferson County EMS	SLGRP	289,855	42,884	544,336	877,075	0.00454728%	
2713	Port of Tillamook Bay	SLGRP	565,628	80,685	861,232	1,507,545	0.00781601%	
2714	Winchester Bay Sanitary District	Indep	128,961	17,058	78,526	224,545	0.00116418%	
2715	Jackson County Fire District 3	SLGRP	8,467,715	719,030	5,354,536	14,541,281	0.07539069%	
2716	Neskowin Water District	SLGRP	189,767	23,379	296,288	509,434	0.00264121%	
2717	Ice Fountain Water District	Indep	250,700	34,897	81,580	367,177	0.00190366%	
2718	Curry Library	SLGRP	56,588	8,399	(107,228)	-	0.00000000%	
2719	Human Solutions, Inc	Indep	-	-	(211,812)	-	0.00000000%	
2720	Tri-Met	Indep	-	-	(874,346)	-	0.00000000%	
2721	Klamath Housing Authority	SLGRP	331,107	49,638	493,816	874,561	0.00453425%	
2722	Tillamook 9-1-1	Indep	455,209	64,867	(204,479)	315,597	0.00163624%	
2723	Oregon Coastal Zone Management Association	Indep	-	-	(86,684)	-	0.00000000%	
2724	Nehalem Bay Wastewater Agency	Indep	333,684	42,854	82,922	459,460	0.00238212%	
2725	West Valley Fire District	Indep	901,756	69,063	263,504	1,234,323	0.00639947%	
2726	Yamhill Communications Agency	SLGRP	804,308	101,366	1,275,336	2,181,010	0.01130766%	
2728	Baker County Library District	SLGRP	355,386	47,855	582,556	985,797	0.00511096%	
2729	Douglas County Fire District 2	Indep	7,490,186	690,766	15,534,024	23,714,976	0.12295261%	
2731	Canby Utility Board	SLGRP	1,458,817	199,834	2,536,520	4,195,171	0.02175027%	
2732	Umatilla County Special Library District	SLGRP	111,269	14,306	66,941	192,516	0.00099812%	
2733	Wiard Memorial Park District	Indep	-	-	355,984	355,984	0.00184563%	
2734	Seal Rock Water District	SLGRP	373,623	50,499	473,066	897,188	0.00465156%	
2736	Wasco 9-1-1	Indep	-	-	(276,464)	-	0.00000000%	
2737	Portland Energy Conservation Inc	Indep	-	-	140,022	140,022	0.00072596%	
2739	Scappoose Rural Fire Protection District	SLGRP	1,980,548	165,899	2,017,471	4,163,918	0.02158824%	
2740	Neskowin Regional Sanitary Authority	Indep	148,170	21,602	(63,636)	106,136	0.00055027%	
2741	Port of Garibaldi	SLGRP	164,920	22,051	201,487	388,458	0.00201400%	
2742	Amity Fire District	SLGRP	136,960	11,661	90,561	239,182	0.00124006%	
2743	Douglas Soil & Water Conservation District	Indep	164,535	18,166	(226,037)	-	0.00000000%	
2745	Clackamas County Fire District	SLGRP	34,128,051	2,813,472	29,853,958	66,795,481	0.34630769%	
2746	Marion-Salem Data Center	Indep	-	-	(5,769,510)	-	0.00000000%	
2747	Salem Housing Authority	Indep	1,833,607	246,994	2,950,221	5,030,822	0.02608279%	
2749	Black Butte Ranch Police	SLGRP	544,321	49,724	343,334	937,379	0.00485993%	
2750	Eastern Oregon Human Services Consortium	Indep	-	-	(440,515)	-	0.00000000%	
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	116,445	14,356	19,218	150,019	0.00077779%	
2753	Linn-Benton Housing Authority	SLGRP	961,568	132,110	912,709	2,006,387	0.01040231%	
2754	Western Lane Ambulance District	SLGRP	894,736	121,662	1,514,429	2,530,827	0.01312132%	
2756	Sandy Area Sch Trans Agency	Indep	-	-	(138,388)	-	0.00000000%	
2757	City of Stayton	SLGRP	1,245,129	103,614	1,226,416	2,575,159	0.01335116%	
2758	Mohawk Valley Rural Fire District	SLGRP	146,111	10,442	48,985	205,538	0.00106563%	
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	125,831	11,040	73,107	209,978	0.00108865%	
2761	Clackamas River Water	SLGRP	2,436,657	326,996	4,150,602	6,914,255	0.03584763%	
2763	Junction City Fire Department	SLGRP	273,135	24,053	246,793	543,981	0.00282032%	
2765	Green Sanitary	SLGRP	264,618	31,221	354,088	649,927	0.00336961%	
2766	Southwest Lincoln County Water District	SLGRP	214,582	29,012	330,227	573,821	0.00297503%	
2767	Springfield Utility Board	Indep	92,848	10,346	10,242	113,436	0.00058812%	
2768	Lake County Library District	SLGRP	93,294	12,437	157,865	263,596	0.00136664%	
2771	Harbor Water PUD	Indep	378,987	37,451	(165,125)	251,313	0.00130296%	
2772	Umatilla County Soil & Water District	SLGRP	86,352	13,105	125,899	225,356	0.00116838%	
2773	Housing Authority of Jackson County	SLGRP	2,143,227	298,803	3,792,734	6,234,764	0.03232474%	
2774	Oregon Trail Library District	SLGRP	104,188	13,061	153,873	271,122	0.00140566%	
2776	Rainier Cemetery District	SLGRP	32,247	4,894	(18,991)	18,150	0.00009410%	
2777	City of Newberg	SLGRP	8,512,771	750,051	6,797,084	16,059,906	0.08326415%	
2778	Mulino Water District 23	SLGRP	49,455	7,101	90,138	146,694	0.00076055%	
2779	Brownsville Rural Fire Protection District	Indep	109,482	10,029	135,546	255,057	0.00132237%	
2780	Nehalem Bay Health District	SLGRP	35,099	5,327	52,123	92,549	0.00047983%	
2781	North Bend Coos-Curry Housing Authority	SLGRP	433,534	60,487	767,767	1,261,788	0.00654186%	
2782	Millington Rural Fire Protection District	Indep	80,188	6,400	(80,775)	5,813	0.00003014%	
2783	Tillamook Fire District	Indep	382,929	32,855	21,502	437,286	0.00226715%	
2784	Eisenschmidt Pool	SLGRP	142,195	20,825	220,540	383,560	0.00198860%	
2785	Fern Ridge Community Library	Indep	178,744	22,015	(130,051)	70,708	0.00036659%	

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2786	Seal Rock Rural Fire Protection District	SLGRP	76,112	7,156	34,526	117,794	0.00061071%	
2788	Port of Hood River	Indep	831,255	119,526	577,334	1,528,115	0.00792266%	
2789	Farmers Irrigation District	SLGRP	536,346	67,930	353,556	957,832	0.00496597%	
2790	Silver Falls Library District	SLGRP	252,970	35,946	417,792	706,708	0.00366400%	
2792	North Wasco County Parks And Recreation District	SLGRP	286,164	37,502	476,019	799,685	0.00414604%	
2793	North Lincoln Fire & Rescue District 1	SLGRP	736,103	67,062	736,895	1,540,060	0.00798459%	
2794	Siuslaw Rural Fire Protection District 1	SLGRP	758,591	63,255	872,704	1,694,550	0.00878556%	
2796	West Side Rural Fire Protection District	Indep	215,177	14,814	(51,881)	178,110	0.00092343%	
2797	Vernonia Fire	Indep	110,665	9,256	(19,222)	100,699	0.00052208%	
2798	Fairview Water District	SLGRP	80,016	10,047	114,028	204,091	0.00105813%	
2799	Sublimity Fire District	SLGRP	133,407	11,503	58,140	203,050	0.00105273%	
2801	Coburg Rural Fire Protection District	SLGRP	168,046	14,040	114,346	296,432	0.00153688%	
2802	Rural Road Assessment District 3	SLGRP	165,342	24,443	310,260	500,045	0.00259253%	
2803	Southwestern Polk County Rural Fire Protection District	Indep	30,504	4,629	(11,986)	23,147	0.00012001%	
2804	Aurora Rural Fire Protection District	SLGRP	457,073	34,856	187,745	679,674	0.00352384%	
2806	Multnomah County Rural Fire Protection District 14	SLGRP	35,078	5,037	63,403	103,518	0.00053670%	
2808	Lifeways	Indep	-	-	(13,917)	-	0.00000000%	
2809	Juntura Road District 4	Indep	-	-	36,759	36,759	0.00019058%	
2810	Sutherlin Water Control District	SLGRP	42,015	6,376	71,952	120,343	0.00062393%	
2811	Mid-Columbia Center For Living	SLGRP	3,915,563	558,047	7,083,355	11,556,965	0.05991821%	
2812	Workforce Development Board	Indep	-	-	(50,611)	-	0.00000000%	
2814	The Job Council	SLGRP	1,671,530	231,127	2,933,722	4,836,379	0.02507468%	
2815	Hermiston Rural Fire Protection District	Indep	2,972,444	252,352	2,064,979	5,289,775	0.02742535%	
2816	Odell Sanitary District	SLGRP	129,162	19,320	256,535	405,017	0.00209985%	
2817	Wickiup Water District	SLGRP	76,990	11,684	147,013	235,687	0.00122194%	
2818	Netarts Water District	SLGRP	87,654	12,694	133,987	234,335	0.00121493%	
2819	Harrisburg Fire and Rescue	SLGRP	124,303	9,177	105,858	239,338	0.00124087%	
2820	Central Oregon Coast Fire & Rescue District	SLGRP	441,313	34,201	194,796	670,310	0.00347529%	
2821	Tillamook County Soil And Water Conservation District	Indep	137,976	19,003	116,357	273,336	0.00141714%	
2822	Deschutes County Rural Fire Protection District 2	SLGRP	90,540	13,001	160,104	263,645	0.00136689%	
2823	Lyons Fire District	SLGRP	31,109	4,721	67,317	103,147	0.00053478%	
2824	Glide Fire Department	SLGRP	55,562	7,447	79,109	142,118	0.00073682%	
2825	Northern Oregon Corrections	SLGRP	3,646,234	402,461	2,823,138	6,871,833	0.03562769%	
2826	Wasco County Soil-Water Conservation District	SLGRP	261,696	38,321	331,779	631,796	0.00275611%	
2828	Deschutes Public Library District	Indep	3,228,626	456,382	1,785,447	5,470,455	0.02836211%	
2829	Hubbard Rural Fire Protection District	SLGRP	-	-	-	-	0.00000000%	
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	152,024	12,671	154,621	319,316	0.00165552%	
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(302,388)	-	0.00000000%	
2832	Careoregon	Indep	-	-	(869)	-	0.00000000%	
2833	Boardman Rural Fire Protection District	Indep	591,952	46,203	29,924	668,079	0.00346372%	
2834	Crescent Rural Fire Protection District	SLGRP	111,794	7,990	83,333	203,117	0.00105308%	
2835	North Clackamas County Water Commission	Indep	299,195	23,827	181,729	504,751	0.00261693%	
2837	NORCOM	SLGRP	954,287	132,659	1,259,632	2,346,578	0.01216606%	
2838	High Desert Parks & Recreation District	SLGRP	5,027	763	9,683	15,473	0.00080222%	
2839	North Morrow Vector Control District	SLGRP	92,631	13,301	168,831	274,763	0.00142454%	
2840	Cannon Beach Rural Fire Protection District	SLGRP	200,997	16,521	209,111	426,629	0.00221190%	
2841	Jefferson County Soil & Water Conservation District	Indep	138,784	21,919	37,304	198,007	0.00102659%	
2842	Tualatin Valley Water District	SLGRP	7,956,819	1,044,434	10,501,943	19,503,196	0.10111622%	
2843	Yachats Rural Fire Protection District	SLGRP	261,289	20,041	233,381	514,711	0.00266857%	
2844	Crook County Rural Fire Protection District 1	SLGRP	2,206,821	174,636	2,174,328	4,555,785	0.02361991%	
2845	Sunrise Water Authority	Indep	875,868	136,165	1,351,521	2,363,554	0.01225408%	
2846	Jefferson County Library District	SLGRP	132,074	18,846	256,197	407,117	0.00211074%	
2847	Sweet Home Fire and Ambulance District	SLGRP	1,245,152	97,909	1,155,329	2,498,390	0.01295315%	
2848	Lane Transit District	Indep	-	-	(4,217)	-	0.00000000%	
2849	Lebanon Aquatic District	SLGRP	133,462	20,183	254,826	408,471	0.00211776%	
2850	Lake County 4-H & Extension Service	SLGRP	44,702	6,784	60,032	111,518	0.00057818%	
2851	East Umatilla County Rural Fire Protection District	SLGRP	71,885	6,758	59,764	138,407	0.00071758%	
2852	Ochoco Irrigation District	SLGRP	323,044	46,938	346,550	716,532	0.00371493%	
2853	Mill City Rural Fire Protection District	SLGRP	64,970	6,108	32,121	103,199	0.00053505%	
2854	Sunset Empire Transportation District	Indep	-	-	(4,667)	-	0.00000000%	
2855	Harney Hospital	SLGRP	6,710,289	961,114	10,050,121	17,721,524	0.09187897%	
2856	Mid-Columbia Council Of Governments	Indep	-	-	32,863	32,863	0.00017038%	
2857	Sunriver Service District	SLGRP	2,494,070	218,553	1,600,442	4,313,065	0.02236151%	
2858	Nesika Beach-Ophir Water District	SLGRP	87,550	10,558	118,373	216,481	0.00112237%	
2859	South Lane County Fire and Rescue	Indep	2,631,899	207,053	2,883,662	5,722,614	0.02966945%	
2860	Coos County Airport District	SLGRP	511,050	76,703	708,029	1,295,782	0.00671811%	
2861	Mt Angel Fire District	Indep	61,078	7,266	(536)	67,808	0.00035156%	
2864	Tri-City Water and Sanitary Authority	SLGRP	282,096	42,372	461,553	786,021	0.00407520%	
2865	Tri-County Cooperative Weed Management Area	Indep	56,673	8,601	4,186	69,460	0.00036012%	
2866	Jefferson Behavioral Health	Indep	-	-	9,288	9,288	0.00004815%	
2867	West Multnomah Soil And Water Conservation District	SLGRP	388,508	53,580	763,974	1,206,062	0.00625295%	
2869	Nehalem Bay Fire & Rescue	SLGRP	201,765	15,931	227,153	444,849	0.00230636%	
2870	Clackamas River Water Providers	Indep	92,534	16,490	22,154	131,178	0.00068011%	
2872	Emergency Communications of Southern Oregon	Indep	-	-	7,335	7,335	0.00003803%	
2873	Mosier Fire District	Indep	61,639	4,405	2,107	68,151	0.00035334%	

These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer					
2874	Umatilla-Morrow Radio and Data District	Indep	133,892	23,517		1,578	158,987	0.00082428%	
2876	Oregon Municipal Electric Utilities Association	Indep	75,280	11,150		(5,001)	81,429	0.00042218%	
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,929,824	215,987		50,098	3,195,909	0.01656950%	
2878	Yamhill Fire Protection District	Indep	181,548	12,975		1,738	196,261	0.00101753%	
2879	LaGrande Rural Fire Protection District	Indep	120,683	8,625		1,160	130,468	0.00067642%	
2880	Oregon Health & Science University	SLGRP	313,176,903	39,843,719		323,042,945	676,063,567	3.50511750%	
2881	Lake Chinook Fire and Rescue District	Indep	57,029	4,076		560	61,665	0.00031917%	
2883	Lane Fire Authority	SLGRP	3,386,722	269,532		3,171,404	6,827,658	0.03539866%	
2884	North Central Public Health District	SLGRP	967,290	127,094		1,812,166	2,906,550	0.01506929%	
2885	Siletz Rural Fire Protection District	Indep	216,631	15,482		2,099	234,212	0.00121429%	
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	-		-	-	0.00000000%	
2900	Clatsop Community College	SLGRP	4,565,903	614,307		2,192,033	7,372,243	0.03822211%	
2901	Blue Mountain Community College	SLGRP	8,294,445	1,088,441		5,975,449	15,358,335	0.07962679%	
2902	Treasure Valley Community College	SLGRP	8,352,679	1,144,339		4,026,858	13,523,876	0.07011585%	
2903	Umpqua Community College	SLGRP	10,226,165	1,405,295		9,584,796	21,216,256	0.10999775%	
2904	Lane Community College	SLGRP	44,275,214	5,843,553		24,437,296	74,556,063	0.38654318%	
2905	Mt Hood Community College	SLGRP	30,860,177	4,103,428		(692,206)	34,271,399	0.17768341%	
2906	Klamath Community College	SLGRP	2,943,226	421,037		5,616,147	8,980,410	0.04655981%	
2908	Clackamas Community College	SLGRP	22,484,598	3,006,018		16,255,371	41,745,987	0.21643614%	
2910	Linn-Benton Community College	SLGRP	21,857,256	2,884,621		14,543,105	39,284,982	0.20367682%	
2918	Portland Community College	SLGRP	109,574,236	14,661,935		90,139,016	214,375,187	1.11144907%	
2919	Chemeketa Community College	SLGRP	38,658,324	5,108,418		20,370,520	64,137,262	0.33252589%	
2922	Rogue Community College	SLGRP	16,664,438	2,218,420		13,547,717	32,430,575	0.16813948%	
2995	Oregon Coast Community College	SLGRP	1,788,611	240,108		1,452,619	3,481,338	0.01804934%	
2996	Columbia Gorge Community College	SLGRP	4,491,446	609,565		5,235,450	10,336,461	0.05359039%	
2997	Tillamook Bay Community College	SLGRP	1,313,937	181,505		1,143,505	2,638,947	0.01368188%	
2998	Southwestern Community College	SLGRP	8,748,730	1,190,222		4,872,535	14,811,487	0.07679160%	
2999	Central Oregon Community College	SLGRP	19,032,843	2,620,780		25,546,741	47,200,364	0.24471489%	
3003	Baker School District 5J	Schools	7,070,539	970,728		9,922,585	17,963,852	0.09313534%	
3008	Huntington School District 16J	Schools	342,902	49,497		1,029,022	1,421,421	0.00736950%	
3016	Burnt River High School	Schools	280,787	38,166		793,460	1,112,413	0.00576741%	
3027	Pine-Eagle School District 61	Schools	879,504	124,499		2,588,315	3,592,318	0.01862472%	
3037	Alsea School	Schools	717,946	102,371		2,128,271	2,948,588	0.01528724%	
3039	Corvallis School District 509J	Schools	24,762,197	3,441,650		31,752,083	59,955,930	0.31084737%	
3043	Philomath School District 17J	Schools	4,998,793	680,499		6,945,527	12,624,819	0.06545461%	
3049	Monroe Elementary School	Schools	-	-		-	-	0.00000000%	
3075	West Linn School District	Schools	34,585,407	4,788,569		61,334,371	100,708,347	0.52213225%	
3083	Welches Elementary School	Schools	-	-		-	-	0.00000000%	
3094	Damascus-Union School District 26	Schools	-	-		-	-	0.00000000%	
3102	Molalla Elementary School 35	Schools	-	-		-	-	0.00000000%	
3109	Boring School District	Schools	-	-		-	-	0.00000000%	
3111	Sandy Elementary School District 46	Schools	-	-		-	-	0.00000000%	
3116	Colton School District 53	Schools	2,251,214	309,972		6,444,251	9,005,437	0.04668957%	
3122	Oregon City School District 62	Schools	32,132,382	4,420,817		49,763,837	86,317,036	0.44751909%	
3138	Canby Elementary School District 86	Schools	-	-		-	-	0.00000000%	
3160	Gladstone School District 115	Schools	6,994,331	972,499		(1,706,025)	6,260,805	0.03245975%	
3174	Canby Union High School	Schools	-	-		-	-	0.00000000%	
3175	Sandy Union High School	Schools	-	-		-	-	0.00000000%	
3176	Molalla Union High School	Schools	-	-		-	-	0.00000000%	
3179	Clatsop County School District 1C	Schools	7,941,091	1,101,530		(279,992)	8,762,629	0.04543070%	
3186	Jewell School District 8	Schools	1,353,946	189,111		3,931,575	5,474,632	0.02838376%	
3187	Seaside Schools	Schools	6,961,250	944,335		10,654,746	18,560,331	0.09622785%	
3195	Warrenton-Hammond School District	Schools	3,527,640	482,175		6,083,835	10,093,650	0.05233151%	
3230	Vernonia School District	Schools	2,393,692	329,072		6,841,335	9,564,099	0.04958600%	
3241	Coquille School District 8	Schools	3,204,637	440,093		9,149,437	12,794,167	0.06633261%	
3242	Coos Bay School District 9	Schools	10,174,613	1,401,251		20,219,427	31,795,291	0.16484579%	
3245	North Bend Public Schools	Schools	8,009,098	1,113,081		13,341,755	22,463,934	0.11646646%	
3252	Powers School District	Schools	622,060	84,299		1,752,556	2,458,915	0.01274848%	
3257	Myrtle Point School District 41	Schools	2,723,011	385,682		8,018,254	11,126,947	0.05768874%	
3264	Bandon School District	Schools	2,535,263	353,965		7,358,852	10,248,080	0.05313217%	
3274	Crook County School District	Schools	11,517,099	1,590,951		3,346,964	16,455,014	0.08531263%	
3275	Port Orford-Langlois School District 2Cj	Schools	1,205,107	171,456		3,564,529	4,941,092	0.02561757%	
3277	Curry County School District 3C	Schools	-	-		-	-	0.00000000%	
3281	Ophir School	Schools	-	-		-	-	0.00000000%	
3282	Pistol River School District 16	Schools	-	-		-	-	0.00000000%	
3283	Brookings-Harbor School District 17C	Schools	5,680,589	791,522		4,047,200	10,519,311	0.05453839%	
3288	Central Curry School District 1	Schools	1,836,233	251,798		5,234,828	7,322,859	0.03796608%	
3291	Bend-La Pine Public Schools	Schools	64,805,720	9,048,080		109,597,548	183,451,348	0.95112141%	
3296	Sisters School District	Schools	4,457,593	614,981		2,423,260	7,495,834	0.03862888%	
3307	Oakland School District	Schools	2,104,450	294,334		6,119,134	8,517,918	0.04416198%	
3310	Roseburg Public Schools	Schools	20,617,670	2,845,430		20,436,572	43,899,672	0.22760213%	
3316	Glide School District 12	Schools	2,682,608	366,185		3,756,074	6,804,867	0.03528050%	
3318	Days Creek School District 15	Schools	815,801	112,046		2,329,420	3,257,267	0.01688762%	
3319	South Umpqua School District	Schools	4,773,168	660,677		(4,012,651)	1,421,194	0.00736832%	
3320	Camas Valley School District 21	Schools	768,793	108,901		2,264,032	3,141,726	0.01628858%	

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Exhibit G

**Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014**

Present Value of Contribution Effort - All Employers: **19,287,900,237**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution	ER Proportionate Share	
3321	North Douglas School District 22	Schools	1,346,981	186,876	3,885,118	5,418,975	0.02809520%	
3324	Yoncalla School District 32	Schools	1,237,444	170,933	3,553,662	4,962,039	0.02572618%	
3325	Elkton School District 34	Schools	875,578	126,241	2,624,527	3,626,346	0.01880114%	
3331	Umpqua School District	Schools	-	-	-	-	0.00000000%	
3335	Riddle School District	Schools	1,394,081	193,347	4,019,638	5,607,066	0.02907038%	
3338	Glendale 77	Schools	1,185,950	160,700	3,340,915	4,687,565	0.02430314%	
3349	Winston-Dillard Schools	Schools	4,398,977	603,614	(4,793,744)	208,847	0.00108279%	
3353	Sutherlin School District 130	Schools	5,181,021	713,112	1,346,673	7,240,806	0.03754066%	
3361	Arlington Public Schools	Schools	804,695	109,360	2,273,573	3,187,628	0.01652657%	
3364	Condon Admin School District 25J	Schools	640,769	85,986	1,787,634	2,514,389	0.01303610%	
3370	Prairie City School District 4	Schools	710,206	97,179	2,020,339	2,827,724	0.01466061%	
3372	Monument School District 8	Schools	407,133	56,302	1,170,496	1,633,931	0.00847127%	
3375	Dayville School District 16J	Schools	454,224	64,285	1,336,463	1,854,972	0.00961728%	
3376	Long Creek Schools	Schools	262,753	35,605	740,216	1,038,574	0.00538459%	
3392	Burns-Slater School District	Schools	-	-	-	-	0.00000000%	
3394	Crane Elementary School	Schools	184,622	25,717	534,652	744,991	0.00386248%	
3395	Pine Creek School	Schools	23,071	3,501	72,792	99,364	0.00051516%	
3396	Diamond School District 7	Schools	89,778	12,336	256,467	358,581	0.00185910%	
3397	Suntext School District	Schools	91,053	12,918	268,560	372,531	0.00193142%	
3398	Drewsey School	Schools	-	-	-	-	0.00000000%	
3399	Frenchglen School District	Schools	92,175	12,710	264,244	369,129	0.00191379%	
3405	Fields-Trout Creek 33	Schools	70,753	10,738	223,232	304,723	0.00157987%	
3407	Crane Union High School	Schools	568,914	78,974	1,641,848	2,289,736	0.01187136%	
3408	Burns Union High School	Schools	-	-	-	-	0.00000000%	
3409	Hood River County School District	Schools	18,300,744	2,528,423	26,206,036	47,035,203	0.24385860%	
3414	City of Phoenix School District	Schools	8,526,361	1,177,559	10,612,879	20,316,799	0.10533443%	
3415	Ashland Public Schools	Schools	11,046,618	1,531,256	31,834,470	44,412,344	0.23026013%	
3416	Central Point School District 6	Schools	15,768,269	2,187,335	45,474,216	63,429,820	0.32885809%	
3417	Eagle Point School District 9	Schools	13,573,079	1,878,880	39,061,500	54,513,459	0.28263035%	
3424	Rogue River School District	Schools	2,655,489	370,506	7,702,729	10,728,724	0.05562412%	
3432	Prospect School District	Schools	838,291	121,842	2,533,067	3,493,200	0.01811084%	
3439	Butte Falls School District	Schools	902,740	125,185	2,602,565	3,630,490	0.01882263%	
3440	Pinehurst School	Schools	147,883	20,343	422,933	591,159	0.00306492%	
3445	Culver School District 4	Schools	2,619,403	367,979	7,650,206	10,637,588	0.05515161%	
3446	Ashwood School	Schools	26,607	4,038	83,946	114,591	0.00059411%	
3447	Madras School District	Schools	13,397,580	1,889,686	25,064,501	40,351,767	0.20920767%	
3451	Black Butte School District	Schools	153,902	22,671	471,333	647,906	0.00335913%	
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00000000%	
3454	Grants Pass School District	Schools	25,041,206	3,449,881	71,722,276	100,213,363	0.51956595%	
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00000000%	
3456	Klamath County School District	Schools	23,459,453	3,241,782	67,395,936	94,097,171	0.48785596%	
3457	Klamath Falls City Schools	Schools	12,776,082	1,750,935	36,401,548	50,928,565	0.26404411%	
3460	Union School District 5	Schools	-	-	-	-	0.00000000%	
3461	Lake County School District 7	Schools	3,082,323	424,098	8,816,904	12,323,325	0.06389148%	
3462	Paisley School District	Schools	569,808	82,223	1,709,392	2,361,423	0.01224303%	
3463	North Lake School District 14	Schools	1,022,339	143,541	2,984,192	4,150,072	0.02151645%	
3464	Plush School District	Schools	75,023	10,127	210,531	295,681	0.00153299%	
3465	Adel School District 21	Schools	72,340	9,418	195,804	277,562	0.00143905%	
3470	Pleasant Hill School District	Schools	3,062,482	421,747	8,768,034	12,252,263	0.06352305%	
3473	Eugene School District 4J	Schools	67,510,388	9,345,128	144,094,926	220,950,442	1.14553912%	
3487	Springfield School District 19	Schools	41,573,144	5,758,184	63,610,497	110,941,825	0.57518871%	
3494	Fern Ridge School District	Schools	4,828,529	676,275	5,983,387	11,488,191	0.05956165%	
3498	Mapleton School District	Schools	1,066,768	147,147	3,059,161	4,273,076	0.02215418%	
3502	Creswell School District 40	Schools	4,903,063	672,235	11,002,753	16,578,051	0.08595052%	
3506	South Lane School District	Schools	12,026,986	1,656,085	6,756,423	20,439,494	0.10597055%	
3510	Bethel School District	Schools	20,354,199	2,842,336	59,091,537	82,288,072	0.42663054%	
3517	Crow-Applegate-Lorane District 66	Schools	1,257,047	177,392	3,687,933	5,122,372	0.02655744%	
3519	McKenzie School District	Schools	1,165,749	166,209	3,455,439	4,787,397	0.02482073%	
3520	Junction City School District 69	Schools	6,291,433	876,238	18,216,803	25,384,474	0.13160828%	
3522	Lowell School District	Schools	1,228,676	175,921	3,657,368	5,061,965	0.02624425%	
3524	Oakridge School District	Schools	2,224,727	300,603	6,249,474	8,774,804	0.04549383%	
3527	Marcola School District 79	Schools	902,251	127,990	2,660,884	3,691,125	0.01913700%	
3533	Triangle Lake Schools	Schools	1,182,546	165,332	3,437,219	4,785,097	0.02480880%	
3537	Siuslaw School District 97J	Schools	5,488,828	760,489	6,256,535	12,505,852	0.06483781%	
3579	Lincoln County School District	Schools	15,861,201	2,226,481	(27,503,059)	-	0.00000000%	
3582	Linn County School District 5	Schools	-	-	-	-	0.00000000%	
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00000000%	
3613	Harris School	Schools	-	-	-	-	0.00000000%	
3615	Central Linn School District 552C	Schools	2,702,190	382,526	7,952,632	11,037,348	0.05722421%	
3618	Sweet Home School District 55	Schools	7,935,604	1,094,768	558,362	9,588,734	0.04971373%	
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00000000%	
3647	Scio School District 95C	Schools	2,776,518	400,684	8,330,130	11,507,332	0.05966089%	
3665	Santiam Canyon School District	Schools	1,900,977	259,506	467,767	2,628,250	0.01362642%	
3676	Harrisburg High School	Schools	-	-	-	-	0.00000000%	
3684	Ontario School District 8C	Schools	9,747,315	1,361,905	16,590,661	27,699,881	0.14361273%	

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Exhibit G

**Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014**

Present Value of Contribution Effort - All Employers: **19,287,900,237**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net		Employer Total	ER Proportionate Share
				Allocated to Employer	Employer Tier 1/Tier 2 UAL	Contribution Effort	Present Value of		
3687	Juntura Grade School	Schools	46,903	6,106		126,953	179,962	0.0093303%	
3689	Vale School District 15	Schools	-	-		-	-	0.0000000%	
3694	Nyssa School District 26	Schools	4,665,015	641,699	13,340,771	18,647,485		0.09667970%	
3696	Annex Elementary School	Schools	182,376	25,906	538,575	746,857		0.00387215%	
3707	Adrian School District 61	Schools	1,144,758	152,239	3,165,025	4,462,022		0.02313379%	
3709	Harper School District 66	Schools	543,253	73,608	1,530,290	2,147,151		0.01113211%	
3712	W W Jones School	Schools	75,635	11,407	237,150	324,192		0.00168081%	
3715	Vale High School	Schools	-	-	-	-		0.0000000%	
3720	Silverton RFD	Schools	-	-	-	-		0.0000000%	
3727	Aumsville Elementary	Schools	-	-	-	-		0.0000000%	
3729	Jefferson School District 14Cj	Schools	3,758,841	524,655	2,625,835	6,909,331		0.03582210%	
3730	North Marion School District 15	Schools	7,489,737	1,037,707	8,524,103	17,051,547		0.08840541%	
3732	Marion Elementary School	Schools	-	-	-	-		0.0000000%	
3735	Salem-Keizer Public Schools	Schools	169,515,542	23,558,877	231,534,838	424,609,257		2.20142811%	
3750	St Paul School District	Schools	1,274,792	180,286	3,748,109	5,203,187		0.02697643%	
3759	Eldridge Elementary	Schools	-	-	-	-		0.0000000%	
3760	West Stayton School District	Schools	-	-	-	-		0.0000000%	
3761	Bethany Elementary	Schools	-	-	-	-		0.0000000%	
3769	Scotts Mills School	Schools	-	-	-	-		0.0000000%	
3771	Gervais Elementary School	Schools	-	-	-	-		0.0000000%	
3772	Stayton School District 77J	Schools	-	-	-	-		0.0000000%	
3780	Mt Angel School District 91	Schools	3,035,193	415,106	8,629,963	12,080,262		0.06263130%	
3781	Silver Crest School District 93	Schools	-	-	-	-		0.0000000%	
3786	Woodburn School District	Schools	23,650,611	3,283,557	68,264,422	95,198,590		0.49356637%	
3794	Detroit School District 123J	Schools	-	-	-	-		0.0000000%	
3804	Monitor School District 142J	Schools	-	-	-	-		0.0000000%	
3806	Cloverdale School District 144	Schools	-	-	-	-		0.0000000%	
3809	Morrow County Schools	Schools	7,999,184	1,103,896	14,000,649	23,103,729		0.11978354%	
3818	Portland Public Schools	Schools	227,873,347	31,764,677	6,576,768	266,214,792		1.38021655%	
3820	Parkrose School District	Schools	13,395,067	1,857,332	38,613,525	53,865,924		0.27927314%	
3821	Gresham Grade School District 4	Schools	-	-	-	-		0.0000000%	
3823	Orient School	Schools	-	-	-	-		0.0000000%	
3824	Reynolds School District	Schools	50,417,509	6,982,777	48,910,818	106,311,104		0.55118029%	
3842	Corbett School District 39	Schools	4,045,674	576,630	11,988,016	16,610,320		0.08611782%	
3843	David Douglas School Dist	Schools	53,755,099	7,438,436	129,626,291	190,819,826		0.98932400%	
3847	Riverdale School	Schools	3,167,838	440,534	4,223,262	7,831,634		0.04060387%	
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-		0.0000000%	
3850	Dallas School Dist	Schools	11,178,679	1,539,026	31,996,015	44,713,720		0.23182264%	
3859	Central School District 13J	Schools	11,598,826	1,604,433	9,434,639	22,637,898		0.11736839%	
3865	Perrydale School District 21	Schools	1,269,117	175,550	3,649,650	5,094,317		0.02641198%	
3887	Falls City School District	Schools	664,503	95,931	(297,006)	463,428		0.00240269%	
3894	Sherman County School District 9	Schools	-	-	-	-		0.0000000%	
3902	Tillamook Public Schools	Schools	7,440,901	1,037,396	278,214	8,756,511		0.04539899%	
3920	Neah-Kah-Nie School District	Schools	4,465,750	617,799	12,843,910	17,927,459		0.09294666%	
3927	Echo School District	Schools	1,172,109	168,420	1,634,153	2,974,682		0.01542253%	
3928	Umatilla School District 6R	Schools	5,269,997	737,947	10,868,511	16,876,455		0.08749763%	
3929	Ferndale School District 10	Schools	-	-	-	-		0.0000000%	
3931	Pendleton School District 16R	Schools	12,225,727	1,654,386	1,558,952	15,439,065		0.08004534%	
3935	Athens-Weston School District 29Rj	Schools	2,517,574	343,661	7,144,627	10,005,862		0.05187637%	
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-		0.0000000%	
3942	Stanfield School District	Schools	1,995,905	279,420	1,556,074	3,831,399		0.01986426%	
3944	Ukiah School	Schools	311,014	41,961	872,358	1,225,333		0.00635286%	
3957	Helix School District	Schools	695,303	99,034	2,058,902	2,853,239		0.01479290%	
3958	Pilot Rock School District 2R	Schools	1,444,661	198,229	1,720,303	3,363,193		0.01743680%	
3959	McCloughlin Union High School District	Schools	-	-	-	-		0.0000000%	
3965	La Grande Public Schools	Schools	7,431,911	1,027,295	9,546,931	18,006,137		0.09335457%	
3966	Union County School District	Schools	1,296,176	174,852	1,394,098	2,865,126		0.01485453%	
3967	North Powder School District	Schools	1,027,393	140,804	2,927,283	4,095,480		0.02123342%	
3969	Imbler School District	Schools	1,248,910	171,894	3,573,628	4,994,432		0.02589412%	
3970	Cove School District	Schools	1,008,108	134,088	2,787,661	3,929,857		0.02037473%	
3973	Elgin School District 23	Schools	1,386,705	190,542	3,961,320	5,538,567		0.02871524%	
3986	Joseph School District 6	Schools	1,209,607	166,991	3,471,715	4,848,313		0.02513655%	
3990	Wallowa School	Schools	982,533	134,210	2,790,189	3,906,932		0.02025587%	
3993	Enterprise School District 21	Schools	1,431,722	195,286	4,059,959	5,686,967		0.02948464%	
4003	Troy School District 54	Schools	36,170	5,489	114,118	155,777		0.00080764%	
4008	Chenoweth School District	Schools	-	-	-	-		0.0000000%	
4012	Dufur Schools	Schools	1,311,831	181,218	3,767,484	5,260,533		0.02727375%	
4022	Maupin Grade School 84	Schools	-	-	-	-		0.0000000%	
4025	West Union School District 1	Schools	-	-	-	-		0.0000000%	
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-		0.0000000%	
4034	Gaston Public Schools	Schools	2,367,043	329,330	1,741,743	4,438,116		0.02300985%	
4035	Banks School District	Schools	3,336,336	468,229	7,334,985	11,139,550		0.05775408%	
4047	Reedville School District 29	Schools	-	-	-	-		0.0000000%	
4055	Groner School	Schools	-	-	-	-		0.0000000%	
4062	Beaverton School District	Schools	168,762,438	23,338,013	240,140,417	432,240,868		2.24099494%	

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Exhibit G

Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share	
4080	North Plains School District 70	Schools	-	-	-	-	-	0.00000000%
4105	Hillsboro Union High School	Schools	-	-	-	-	-	0.00000000%
4109	Spray School District 1	Schools	408,049	54,571	1,134,511	1,597,131	0.00828048%	
4114	Fossil School District 21J	Schools	678,418	93,014	1,933,736	2,705,168	0.01402521%	
4128	Yamhill Grade School	Schools	-	-	-	-	0.00000000%	
4135	Newberg School District 29Jt	Schools	19,770,287	2,747,141	15,492,574	38,010,002	0.19706656%	
4142	McMinnville Schools	Schools	27,072,788	3,743,329	47,688,755	78,504,872	0.40701617%	
4144	Sheridan School District 48J	Schools	3,553,564	494,399	10,278,452	14,326,415	0.07427670%	
4166	Yamhill-Carlton School District 1	Schools	4,191,074	580,654	(617,110)	4,154,618	0.02154002%	
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00000000%	
4189	Wasco County High School	Schools	-	-	-	-	0.00000000%	
4203	Victor Point School	Schools	-	-	-	-	0.00000000%	
4218	Curry County Education Service District	Schools	-	-	-	-	0.00000000%	
4219	Grant County Education Service District	Schools	585,676	78,877	1,639,840	2,304,393	0.01194735%	
4220	Jefferson County Education Service District	Schools	683,366	94,408	1,962,725	2,740,499	0.01420838%	
4221	Marion Education Service District	Schools	-	-	-	-	0.00000000%	
4223	InterMountain Education Service District	Schools	7,292,096	1,001,725	9,007,509	17,301,330	0.08970043%	
4224	Wallowa County Region 18	Schools	814,706	112,113	2,330,808	3,257,627	0.01688948%	
4225	Washington County Education Service District	Schools	-	-	-	-	0.00000000%	
4226	North Central Education Service District	Schools	600,820	84,544	1,757,650	2,443,014	0.01266604%	
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00000000%	
4230	Mari-Linn School District	Schools	-	-	-	-	0.00000000%	
4232	South Coast Education Service District Region 7	Schools	3,513,774	481,025	10,000,408	13,995,207	0.07255952%	
4237	Douglas Education Service District	Schools	6,911,461	990,049	16,028,031	23,929,541	0.12406504%	
4238	Multnomah Education Service District	Schools	14,382,680	1,976,294	8,770,854	25,129,828	0.13028804%	
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00000000%	
4252	High Desert Education Service District	Schools	8,480,040	1,177,831	13,530,504	23,188,375	0.12022339%	
4254	Willamette Education Service District	Schools	11,598,527	1,570,507	4,985,177	18,154,211	0.09412228%	
4258	Hermiston School District 8R	Schools	16,784,134	2,344,368	25,862,264	44,990,766	0.23325901%	
4259	Clackamas Education Service District	Schools	11,358,112	1,578,555	15,734,352	28,671,019	0.14864769%	
4260	Greater Albany School District 8J	Schools	34,712,479	4,846,229	60,072,192	99,630,900	0.51654612%	
4268	Lake Oswego School District	Schools	26,987,000	3,729,363	28,634,314	59,350,677	0.30770937%	
4270	Silver Falls School District	Schools	13,985,886	1,922,972	21,397,056	37,305,914	0.19341615%	
4271	Malheur Education Service District Region 14	Schools	1,344,205	186,374	3,874,675	5,405,254	0.02802407%	
4272	Linn-Benton-Lincoln Education Service District	Schools	8,766,451	1,206,895	25,091,082	35,064,428	0.18179495%	
4273	Double O School District	Schools	27,175	4,124	85,738	117,037	0.00060679%	
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00000000%	
4276	Lane County Education Service District	Schools	5,616,241	773,016	10,043,041	16,432,298	0.08519485%	
4277	Mitchell School	Schools	448,326	63,645	1,323,158	1,835,129	0.00951441%	
4279	St Helens School District 502	Schools	11,733,613	1,598,562	1,496,682	14,828,857	0.07688166%	
4280	Northwest Regional Education Service District	Schools	19,561,377	2,721,041	56,569,842	78,852,260	0.40881723%	
4286	Southern Oregon Education Service District	Schools	8,573,176	1,202,464	24,998,972	34,774,612	0.18029237%	
4288	Medford School District 549C	Schools	44,017,328	6,111,906	98,662,502	148,791,736	0.77142527%	
4291	Dayton Public Schools	Schools	3,884,391	532,136	2,194,797	6,611,324	0.03427705%	
4293	Lake County Education Service District	Schools	423,616	60,612	1,260,118	1,744,346	0.00904373%	
4294	Harney Education Service District Region XVII	Schools	888,248	126,665	2,633,344	3,648,257	0.01891474%	
4295	Wasco County Education Service District	Schools	950,891	129,898	2,700,549	3,781,338	0.01960472%	
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00000000%	
4306	Amity School District	Schools	3,127,974	429,584	384,005	3,941,563	0.02043542%	
4307	Columbia School District 5J	Schools	-	-	-	-	0.00000000%	
4309	Scappoose School District	Schools	7,403,666	1,025,830	21,326,776	29,756,272	0.15427429%	
4311	Redmond School District 2J	Schools	25,260,576	3,520,168	44,136,320	72,917,064	0.37804563%	
4312	Reedsport School District	Schools	2,107,382	294,902	2,232,904	4,635,188	0.02403158%	
4313	Forest Grove School District	Schools	23,681,568	3,292,626	42,684,070	69,658,264	0.36115006%	
4314	Willamina School District 30J	Schools	3,014,361	419,824	6,816,172	10,250,357	0.05314398%	
4315	John Day School District	Schools	2,759,288	369,656	3,045,855	6,174,799	0.03201385%	
4316	Tigard-Tualatin School District 23J	Schools	47,523,799	6,548,646	108,553,137	162,625,582	0.84314819%	
4317	Sherwood School District 88J	Schools	18,407,270	2,571,773	41,730,109	62,709,152	0.32512171%	
4320	Rainier School District 13	Schools	3,637,118	508,069	4,129,849	8,275,036	0.04290273%	
4321	North Clackamas School District 12	Schools	64,296,376	8,823,326	48,913,865	122,033,567	0.63269493%	
4323	Estacada School District 108	Schools	7,120,769	981,608	8,555,041	16,657,418	0.08636201%	
4324	Centennial School District 28	Schools	28,306,637	3,896,709	81,011,719	113,215,065	0.58697455%	
4326	Harney County School District 3	Schools	3,148,506	420,886	(7,374,364)	-	0.00000000%	
4327	Jordan Valley School District 3	Schools	355,565	49,762	1,034,531	1,439,858	0.00746508%	
4329	Gervais School District 1	Schools	4,665,956	635,935	1,391,537	6,693,428	0.03470273%	
4330	Vale School District 84	Schools	4,084,851	563,405	11,713,060	16,361,316	0.08482684%	
4331	Molalla River School District	Schools	8,756,713	1,223,657	(4,387,549)	5,592,821	0.02899653%	
4332	Gresham-Barlow School District 10	Schools	44,037,474	6,022,748	53,255,954	103,316,176	0.53565279%	
4333	Canby School District	Schools	17,483,530	2,400,941	3,898,565	23,783,036	0.12330547%	
4334	Cascade School District 5	Schools	8,123,567	1,110,609	5,111,979	14,346,155	0.07437904%	
4335	Milton-Freewater Unified School District 7	Schools	6,651,063	920,471	2,668,472	10,240,006	0.05309031%	
4336	Nestucca Valley School District 101	Schools	2,414,594	328,119	4,452,455	7,195,168	0.03730405%	
4337	Sherman County School District	Schools	1,071,997	153,895	3,199,435	4,425,327	0.02294354%	
4338	Three Rivers U J School District	Schools	18,244,636	2,484,309	26,284,455	47,013,400	0.24374556%	
4339	Lebanon Community School District	Schools	13,205,736	1,832,701	38,101,443	53,139,880	0.27550889%	

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Exhibit G

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Development of Employer Proportionate Share as of December 31, 2014

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share	
4340	Monroe School District 1J	Schools	1,718,886	241,367	3,016,000	4,976,253	0.02579987%	
4341	Hillsboro School District 1J	Schools	84,699,662	11,814,343	118,343,211	214,857,216	1.11394819%	
4342	North Santiam School District 29J	Schools	8,191,779	1,145,132	5,427,767	14,764,678	0.07654891%	
4343	Harrisburg School District 7	Schools	3,430,839	483,821	10,058,525	13,973,185	0.07244534%	
4344	South Wasco County School District 1	Schools	1,163,079	159,524	3,316,465	4,639,068	0.02405170%	
4345	Oregon Trail School District 46	Schools	15,307,436	2,121,068	44,096,545	61,525,049	0.31898262%	
4346	Knappa School District 4	Schools	1,973,114	279,983	5,820,786	8,073,883	0.04185983%	
4347	Clatskanie School District 6J	Schools	2,992,185	421,897	8,771,153	12,185,235	0.06317554%	
4348	Lourdes Charter School	Schools	125,775	17,390	361,531	504,696	0.00261665%	
4350	Ridgeline Montessori	Schools	576,600	81,907	1,702,821	2,361,328	0.01224254%	
4351	The Village School	Schools	129,927	19,331	401,892	551,150	0.00285749%	
4352	Armadillo Technical Institute	Schools	339,386	48,917	1,016,975	1,405,278	0.00728580%	
4354	Opal Charter School	Schools	138,871	19,677	409,080	567,628	0.00294292%	
4355	Three Rivers Charter School	Schools	416,134	58,007	1,205,960	1,680,101	0.00871065%	
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00000000%	
4360	Luckiamute Valley Charter School	Schools	536,271	77,805	1,617,556	2,231,632	0.01157011%	
4361	Rimrock Expeditionary Alternative Learning	Schools	481,697	68,790	1,430,125	1,980,612	0.01026868%	
4362	Kings Valley Charter School	Schools	28,539	4,331	90,042	122,912	0.00063725%	
4363	Multisensory Learning Academy	Schools	717,207	104,752	2,177,764	2,999,723	0.01555236%	
4365	Mitch Charter School	Schools	451,737	66,945	1,391,774	1,910,456	0.00990495%	
4366	Sand Ridge Charter School	Schools	585,233	87,837	1,826,109	2,499,179	0.01295724%	
4367	Arthur Academy Charter School	Schools	272,060	41,288	858,370	1,171,718	0.00607489%	
4369	Trillium Charter School	Schools	549,364	83,372	1,733,291	2,366,027	0.01226690%	
4370	Howard Street Charter School, Inc.	Schools	123,364	18,476	384,119	525,959	0.00272689%	
4371	The Lighthouse School	Schools	481,345	71,812	1,492,964	2,046,121	0.01060831%	
4373	Sheridan Japanese School Foundation	Schools	174,010	26,408	549,017	749,435	0.00388552%	
4374	Ione School District	Schools	1,107,227	154,097	3,203,649	4,464,973	0.02314909%	
4375	Eddyville Charter School	Schools	535,645	75,768	1,575,210	2,186,623	0.01133676%	
4376	Four Rivers Community School	Schools	752,482	106,937	2,223,204	3,082,623	0.01598216%	
4378	Mosier Community School	Schools	480,509	69,399	1,442,796	1,992,704	0.01033137%	
4379	Siletz Valley School	Schools	644,270	90,960	1,891,048	2,626,278	0.01361619%	
4380	The Emerson School	Schools	316,476	44,985	935,220	1,296,681	0.00672277%	
4381	North Wasco County School District 21	Schools	11,141,161	1,536,768	14,343,795	27,021,724	0.14009676%	
4382	Self Enhancement Inc	Schools	256,564	38,910	808,940	1,104,414	0.00572594%	
4383	City View Charter School	Schools	458,466	67,246	1,398,027	1,923,739	0.00997381%	
4386	Nixyaawii Community School	Schools	292,229	40,987	852,111	1,185,327	0.00614544%	
4388	West Lane Tech	Schools	239,289	32,961	685,247	957,497	0.00496424%	
4390	Oregon Connections Academy	Schools	4,797,100	706,504	14,688,058	20,191,662	0.10468564%	
4392	Eagleridge High School	Schools	426,428	63,129	1,312,435	1,801,992	0.00934260%	
4393	Cascade Heights Public Charter School	Schools	418,904	62,426	1,297,829	1,779,159	0.00922422%	
4395	Siletz Valley Early College Academy	Schools	204,446	28,483	592,156	825,085	0.00427773%	
4396	Sweet Home Charter School	Schools	342,554	51,954	1,080,107	1,474,615	0.00764529%	
4397	Springwater Environmental Sciences School	Schools	567,855	84,365	1,753,935	2,406,155	0.01247495%	
4398	LEP High	Schools	1,219,459	178,872	3,718,718	5,117,049	0.02652984%	
4400	Phoenix School	Schools	18,433	2,758	57,338	78,529	0.00040714%	
4401	Ballston Community School	Schools	172,363	24,932	518,323	715,618	0.00371019%	
4402	Sage Community School	Schools	186,169	27,646	574,749	788,564	0.00408839%	
4403	Portland Village School	Schools	793,512	117,975	2,452,668	3,364,155	0.01744179%	
4404	Alliance Charter Academy	Schools	1,057,815	158,029	3,285,385	4,501,229	0.02333706%	
4405	Forest Grove Community School	Schools	488,728	71,424	1,484,884	2,045,036	0.01060269%	
4407	Madrone Trail Public Charter School	Schools	528,746	77,546	1,612,158	2,218,450	0.01150177%	
4408	Muddy Creek Charter School	Schools	198,852	28,955	601,970	829,777	0.00430206%	
4409	Southwest Charter School	Schools	355,109	53,892	1,120,397	1,529,398	0.00792931%	
4410	Ace Academy	Schools	298,272	43,315	900,512	1,242,099	0.00643978%	
4411	Sherwood Charter School	Schools	349,312	49,451	1,028,069	1,426,832	0.00739755%	
4412	Estacada Web Academy	Schools	1,069,299	152,142	3,163,003	4,384,444	0.02273158%	
4418	Lewis And Clark Montessori Charter School	Schools	526,682	79,893	1,660,957	2,267,532	0.01175624%	
4419	Silvies River Web Academy	Schools	127,410	18,133	376,989	522,532	0.00270912%	
4420	Oregon Virtual Academy	Schools	1,911,330	277,612	5,771,500	7,960,442	0.04127169%	
4421	Home Scholars Academy of Oakridge and Westfir	Schools	17,723	2,690	55,917	76,330	0.00039574%	
4422	Redmond Proficiency Academy	Schools	1,685,124	242,787	5,047,481	6,975,392	0.03616460%	
4423	Molalla River Academy	Schools	376,124	55,789	1,159,834	1,591,747	0.00825257%	
4424	The Ivy School	Schools	237,697	36,073	749,954	1,023,724	0.00530760%	
4429	Clackamas Web Academy	Schools	15,335	1,997	41,507	58,839	0.00030506%	
4430	Clackamas Charter Alliance 2	Schools	55,956	8,335	173,292	237,583	0.00123177%	
4431	Corbett Charter School	Schools	570,957	83,284	1,731,456	2,385,697	0.01236888%	
4432	Renaissance Public Academy	Schools	85,179	12,927	268,746	366,852	0.00190198%	
4433	Powell Butte Community Charter School	Schools	432,827	65,247	1,356,480	1,854,554	0.00961512%	
4434	Logos Public Charter School	Schools	1,928,466	286,941	5,965,437	8,180,844	0.04241438%	
4435	Sunny Wolf Charter School	Schools	194,316	28,957	602,001	825,274	0.00427871%	
4436	Academy Of Arts & Academics	Schools	365,266	55,332	1,150,340	1,570,938	0.00814468%	
4437	Center for Advance Learning	Schools	490,811	68,507	1,424,241	1,983,559	0.01028396%	
4439	Homesource Family Charter	Schools	-	-	-	-	0.00000000%	
4440	Sheridan Allprep Academy	Schools	149,438	21,744	452,057	623,239	0.00323124%	
4441	Baker Web Academy	Schools	1,261,401	177,514	3,690,471	5,129,386	0.02659380%	

These exhibits were prepared solely for the benefit of Oregon PERS for the purposes described in the accompanying letter. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

Exhibit G

**Schedule of Employer Allocations
Development of Employer Proportionate Share as of December 31, 2014**

Present Value of Contribution Effort - All Employers: 19,287,900,237

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL	Employer Net Tier 1/Tier 2 UAL	Employer Total	ER Proportionate Share
				Allocated to Employer		Present Value of Contribution Effort	
4443	Knova Learning Oreogn	Schools	604,753	91,669	1,905,776	2,602,198	0.01349135%
4444	Bennett Pearson Academy, Inc.	Schools	289,640	43,149	897,052	1,229,841	0.00637623%
4446	Coburg Community Charter School	Schools	383,345	56,852	1,181,933	1,622,130	0.00841009%
4447	Arco Iris Spanish Immersion Charter School	Schools	357,319	52,940	1,100,614	1,510,873	0.00783327%
4448	Gresham Barlow Web Academy	Schools	822,061	119,464	2,483,637	3,425,162	0.01775809%
4449	Mosier Middle School	Schools	216,106	31,574	656,411	904,091	0.00468735%
4450	Sauvie Island Academy	Schools	665,965	96,087	1,997,623	2,759,675	0.01430780%
4451	River's Edge Academy Charter School	Schools	318,807	45,922	954,706	1,319,435	0.00684074%
4452	South Columbia Family School	Schools	75,298	11,427	237,570	324,295	0.00168134%
4453	Woodland Educational Initiative	Schools	247,027	37,331	776,096	1,060,454	0.00549803%
4454	Le Monde Immersion Charter School	Schools	327,985	49,249	1,023,883	1,401,117	0.00726423%
4455	Hope Chinese Charter School	Schools	348,793	52,933	1,100,471	1,502,197	0.00778829%
4456	Insight School of Oregon Charter	Schools	625,374	90,950	1,890,837	2,607,161	0.01351708%
4457	Oregon Virtual Education East	Schools	43,544	6,180	128,491	178,215	0.00092397%
4458	Oregon Virtual Education West	Schools	24,912	3,755	78,056	106,723	0.00055332%
4459	Crater Lake Charter Academy	Schools	212,286	30,912	642,654	885,852	0.00459279%
4460	Kairos Pdx	Schools	29,154	4,264	88,644	122,062	0.00063284%
4461	Mountain View Academy	Schools	75,320	11,427	237,572	324,319	0.00168146%
4462	Bend International School	Schools	-	-	-	-	0.00000000%
4463	Dallas Community School-Community Innovation Partners	Schools	-	-	-	-	0.00000000%
4464	The Valley School Of Southern Oregon	Schools	-	-	-	-	0.00000000%

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	25.46977306%	26.81965357%	5,741,461,323	(893,931,791)	89,569,878	977,332,329	262,117,145	264,262,592	2,145,447	5.3	16,899,977	404,801
2000	Lake County	0.04520887%	0.04108871%	5,741,461,323	(893,931,791)	(273,389)	977,332,329	401,573	454,321	52,748	5.3	(51,583)	9,952
2001	Clackamas County	1.90745838%	1.74184415%	5,741,461,323	(893,931,791)	(10,989,155)	977,332,329	17,023,606	22,448,069	5,424,463	5.3	(2,073,425)	1,023,484
2002	Curry County	0.09499884%	0.08832876%	5,741,461,323	(893,931,791)	(442,586)	977,332,329	863,266	640,110	(223,156)	5.3	(83,507)	(42,105)
2003	Douglas County	0.68282395%	0.57814280%	5,741,461,323	(893,931,791)	(6,946,006)	977,332,329	5,650,376	5,702,741	52,365	5.3	(1,310,567)	9,880
2004	Harney County	0.04837080%	0.04752353%	5,741,461,323	(893,931,791)	(56,220)	977,332,329	464,463	470,203	5,740	5.3	(10,608)	1,083
2005	Jackson County	0.62594662%	0.58616925%	5,741,461,323	(893,931,791)	(2,639,385)	977,332,329	5,728,822	6,230,174	501,352	5.3	(497,997)	94,595
2006	Jefferson County	0.06579371%	0.06431531%	5,741,461,323	(893,931,791)	(98,098)	977,332,329	628,574	676,284	47,710	5.3	(18,509)	9,002
2007	Klamath County	0.02249822%	0.03821994%	5,741,461,323	(893,931,791)	1,043,197	977,332,329	373,536	133,212	(240,324)	5.3	196,830	(45,344)
2008	Lane County	1.10813039%	1.10983112%	5,741,461,323	(893,931,791)	112,850	977,332,329	10,846,738	9,395,513	(1,451,225)	5.3	21,292	(273,816)
2009	Marion County	0.80728556%	0.79466430%	5,741,461,323	(893,931,791)	(837,470)	977,332,329	7,766,511	7,214,670	(551,841)	5.3	(158,013)	(104,121)
2011	Washington County	1.80368766%	1.66718011%	5,741,461,323	(893,931,791)	(9,057,813)	977,332,329	16,293,890	18,340,917	2,047,027	5.3	(1,709,021)	386,232
2012	Grant County	0.00691407%	0.01652041%	5,741,461,323	(893,931,791)	637,418	977,332,329	161,459	20,827	(140,632)	5.3	120,268	(28,534)
2013	Umatilla County	0.13243633%	0.13388831%	5,741,461,323	(893,931,791)	96,345	977,332,329	1,308,534	1,127,435	(181,099)	5.3	18,178	(34,170)
2014	Linn County	0.54201376%	0.48645814%	5,741,461,323	(893,931,791)	(3,686,333)	977,332,329	4,754,313	5,727,881	973,568	5.3	(695,535)	183,692
2015	Yamhill County	0.20395487%	0.18959464%	5,741,461,323	(893,931,791)	(952,857)	977,332,329	1,852,970	2,443,922	590,952	5.3	(179,784)	111,500
2016	Sherman County	0.03235358%	0.02968170%	5,741,461,323	(893,931,791)	(177,290)	977,332,329	290,089	382,967	92,878	5.3	(33,451)	17,524
2017	Columbia County	0.08448485%	0.07843161%	5,741,461,323	(893,931,791)	(401,656)	977,332,329	766,537	708,351	(58,186)	5.3	(70,784)	(10,978)
2018	Coos County	0.21116494%	0.19534246%	5,741,461,323	(893,931,791)	(1,049,884)	977,332,329	1,909,145	2,521,571	612,426	5.3	(198,091)	115,552
2020	Wasco County	0.07752839%	0.06589548%	5,741,461,323	(893,931,791)	(771,890)	977,332,329	644,018	695,833	51,815	5.3	(145,640)	9,776
2021	Baker County	0.06584090%	0.05826467%	5,741,461,323	(893,931,791)	(502,712)	977,332,329	569,439	616,896	47,457	5.3	(94,851)	8,954
2022	Gilliam County	0.02824631%	0.02573027%	5,741,461,323	(893,931,791)	(166,949)	977,332,329	251,470	271,827	20,357	5.3	(31,500)	3,841
2023	Morrow County Rural School District Board	0.00001150%	0.00000000%	5,741,461,323	(893,931,791)	(762)	977,332,329	0	0	0	5.3	(144)	0
2027	Deschutes County	0.64415108%	0.62209947%	5,741,461,323	(893,931,791)	(1,463,211)	977,332,329	6,079,979	5,864,199	(215,780)	5.3	(276,078)	(40,713)
2028	Union County	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2035	Hood River County	0.04592826%	0.05190197%	5,741,461,323	(893,931,791)	396,379	977,332,329	507,255	288,749	(218,506)	5.3	74,788	(41,228)
2036	Clatsop County	0.12629499%	0.12008567%	5,741,461,323	(893,931,791)	(412,013)	977,332,329	1,173,636	1,009,156	(164,480)	5.3	(77,738)	(31,034)
2037	Polk County	0.21117493%	0.17810326%	5,741,461,323	(893,931,791)	(2,194,435)	977,332,329	1,740,661	1,994,086	253,425	5.3	(414,044)	47,816
2038	Multnomah County	3.59015899%	3.50898973%	5,741,461,323	(893,931,791)	(5,385,900)	977,332,329	34,294,491	37,158,887	2,864,396	5.3	(1,016,208)	540,452
2039	Malheur County	0.07045832%	0.07002315%	5,741,461,323	(893,931,791)	(28,875)	977,332,329	684,359	848,695	164,336	5.3	(5,448)	31,007
2040	Benton County	0.23454908%	0.23314540%	5,741,461,323	(893,931,791)	(93,140)	977,332,329	2,278,605	2,079,371	(199,234)	5.3	(17,574)	(37,591)
2042	Josephine County	0.19958012%	0.18290501%	5,741,461,323	(893,931,791)	(1,106,459)	977,332,329	1,787,590	2,034,411	246,821	5.3	(208,766)	46,570
2043	Lincoln County	0.05103147%	0.04568053%	5,741,461,323	(893,931,791)	(355,056)	977,332,329	446,451	390,565	(55,886)	5.3	(66,992)	(10,545)
2044	Crook County	0.01403992%	0.01417500%	5,741,461,323	(893,931,791)	8,964	977,332,329	138,537	124,055	(14,482)	5.3	1,691	(2,732)
2050	Wallowa County	0.00130271%	0.00158287%	5,741,461,323	(893,931,791)	18,590	977,332,329	15,470	15,342	(128)	5.3	3,508	(24)
2052	Tillamook County	0.00012624%	0.00010454%	5,741,461,323	(893,931,791)	(1,440)	977,332,329	1,022	0	(1,022)	5.3	(272)	(193)
2099	State Judiciary	0.16260455%	0.27158347%	5,741,461,323	(893,931,791)	7,231,180	977,332,329	2,654,273	5,094,042	2,439,769	5.3	1,364,374	460,334
2100	City of Roseburg	0.16631823%	0.14796181%	5,741,461,323	(893,931,791)	(1,218,021)	977,332,329	1,446,079	1,646,066	199,987	5.3	(229,815)	37,733
2101	City of Salem	0.10664356%	0.97424987%	5,741,461,323	(893,931,791)	(2,149,448)	977,332,329	9,521,659	10,053,092	531,433	5.3	(405,566)	100,270
2102	City of Medford	0.41158330%	0.39976371%	5,741,461,323	(893,931,791)	(784,277)	977,332,329	3,907,020	3,874,366	(32,654)	5.3	(147,977)	(6,161)
2103	City of Albany	0.38561728%	0.34773710%	5,741,461,323	(893,931,791)	(2,513,499)	977,332,329	3,398,547	3,961,716	563,169	5.3	(474,245)	106,258
2104	City of Ashland	0.25969373%	0.23213784%	5,741,461,323	(893,931,791)	(1,828,442)	977,332,329	2,268,758	2,673,215	404,457	5.3	(344,989)	76,313
2105	City of Astoria	0.08783575%	0.07660144%	5,741,461,323	(893,931,791)	(745,441)	977,332,329	748,651	968,829	220,178	5.3	(140,649)	41,543
2106	City of Beaverton	0.52285252%	0.48479016%	5,741,461,323	(893,931,791)	(2,525,588)	977,332,329	4,738,011	4,575,111	(162,900)	5.3	(476,526)	(30,736)
2107	City of Bend	0.37689702%	0.37779751%	5,741,461,323	(893,931,791)	59,751	977,332,329	3,692,337	5,073,089	1,380,752	5.3	11,274	260,519
2109	City of Canby	0.07481877%	0.06405987%	5,741,461,323	(893,931,791)	(713,896)	977,332,329	626,078	756,301	130,223	5.3	(134,697)	24,570
2110	City of Coquille	0.02305526%	0.02015749%	5,741,461,323	(893,931,791)	(192,278)	977,332,329	197,006	235,759	38,753	5.3	(36,279)	7,312
2111	City of Eugene	1.31359749%	1.34247606%	5,741,461,323	(893,931,791)	1,916,209	977,332,329	13,120,453	14,329,558	1,209,105	5.3	361,548	228,133
2112	City Of Forest Grove	0.00010017%	0.00007668%	5,741,461,323	(893,931,791)	(1,559)	977,332,329	749	4,361	3,612	5.3	(294)	682
2113	City of Grants Pass	0.20798439%	0.18060076%	5,741,461,323	(893,931,791)	(1,817,012)	977,332,329	1,765,070	2,091,785	326,715	5.3	(342,832)	61,644
2114	City of Gresham	0.51781649%	0.51758719%	5,741,461,323	(893,931,791)	(15,215)	977,332,329	5,058,547	5,585,025	(1,473,522)	5.3	(278,023)	(28,815)
2115	City of Hillsboro	0.62322943%	0.57694156%	5,741,461,323	(893,931,791)	(3,071,382)	977,332,329	5,638,636	7,510,583	1,871,947	5.3	(579,506)	353,198
2117	City of McMinnville	0.25803964%	0.22910710%	5,741,461,323	(893,931,791)	(1,919,788)	977,332,329	2,239,138	2,949,538	710,400	5.3	(362,224)	134,038
2118	City of Ontario	0.08706674%	0.07264070%	5,741,461,323	(893,931,791)	(957,225)	977,332,329	709,941	584,855	(125,086)	5.3	(180,608)	(23,601)
2119	City of Oregon City	0.14044880%	0.13670999%	5,741,461,323	(893,931,791)	(248,084)	977,332,329	1,336,111	1,356,687	20,576	5.3	(46,808)	3,882
2120	City of Lake Oswego	0.40130413%	0.35427271%	5,741,461,323	(893,931,791)	(3,120,720)	977,332,329	3,462,422	4,207,039	744,617	5.3	(588,815)	140,494
2121	City of Portland	3.78054215%	3.78332893%	5,741,461,323	(893,931,791)	184,914	977,332,329	36,975,697	34,934,276	(2,041,421)	5.3	34,889	(385,174)
2122	City of Redmond	0.10897174%	0.11039720%	5,741,461,323	(893,931,791)	94,585	977,332,329	1,078,948	1,038,916	(40,032)	5.3	17,846	(7,553)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2123	City of St Helens	0.06438912%	0.05635145%	5,741,461,323	(893,931,791)	(533,332)	977,332,329	550,741	717,551	166,810	5.3	(100,629)	31,474
2125	City of Vernonia	0.00582762%	0.00486952%	5,741,461,323	(893,931,791)	(63,574)	977,332,329	47,591	37,905	(9,686)	5.3	(11,995)	(1,828)
2126	City of West Linn	0.10656086%	0.09952936%	5,741,461,323	(893,931,791)	(466,568)	977,332,329	972,733	1,139,536	166,803	5.3	(88,032)	31,472
2127	City of Cottage Grove	0.05819669%	0.05854618%	5,741,461,323	(893,931,791)	23,190	977,332,329	572,191	561,330	(10,861)	5.3	4,375	(2,049)
2128	City of Tillamook	0.02590304%	0.02219285%	5,741,461,323	(893,931,791)	(246,186)	977,332,329	216,898	265,294	48,396	5.3	(46,450)	9,131
2129	City of Sweet Home	0.00000000%	0.00256239%	5,741,461,323	(893,931,791)	170,025	977,332,329	25,043	30,835	5,792	5.3	32,080	1,093
2131	City of Drain	0.00748798%	0.00669864%	5,741,461,323	(893,931,791)	(52,376)	977,332,329	65,468	77,123	11,655	5.3	(9,882)	2,199
2132	Eugene Water & Electric Board	0.79250462%	0.70531024%	5,741,461,323	(893,931,791)	(5,785,691)	977,332,329	6,893,225	8,189,904	1,296,679	5.3	(1,091,640)	244,656
2138	City of Hood River	0.05344247%	0.05393323%	5,741,461,323	(893,931,791)	32,564	977,332,329	527,107	608,619	81,512	5.3	6,144	15,380
2139	City of Reedsport	0.00806986%	0.01052925%	5,741,461,323	(893,931,791)	163,191	977,332,329	102,906	34,860	(68,046)	5.3	30,791	(12,839)
2140	City of Lebanon	0.06818513%	0.05938091%	5,741,461,323	(893,931,791)	(584,194)	977,332,329	580,349	603,525	23,176	5.3	(110,225)	4,373
2142	City of Sherwood	0.09025254%	0.08251518%	5,741,461,323	(893,931,791)	(513,404)	977,332,329	806,448	916,446	109,998	5.3	(96,869)	20,754
2143	City of Oakland	0.00230138%	0.00231997%	5,741,461,323	(893,931,791)	1,233	977,332,329	22,674	35,504	12,830	5.3	233	2,421
2145	City of Vale	0.00539017%	0.00551579%	5,741,461,323	(893,931,791)	8,335	977,332,329	53,908	78,813	24,905	5.3	1,573	4,699
2146	City of Prineville	0.05119102%	0.02909799%	5,741,461,323	(893,931,791)	(1,465,960)	977,332,329	284,384	298,828	14,444	5.3	(276,596)	2,725
2147	City of Wheeler	0.00185667%	0.00193431%	5,741,461,323	(893,931,791)	5,152	977,332,329	18,905	18,278	(627)	5.3	972	(118)
2148	City of Klamath Falls	0.09065128%	0.09248144%	5,741,461,323	(893,931,791)	121,439	977,332,329	903,851	766,932	(136,919)	5.3	22,913	(25,834)
2149	City of Canyonville	0.00417704%	0.00367134%	5,741,461,323	(893,931,791)	(33,555)	977,332,329	35,881	26,600	(9,281)	5.3	(6,331)	(1,751)
2150	City of Bandon	0.03112463%	0.02548234%	5,741,461,323	(893,931,791)	(374,388)	977,332,329	249,047	299,361	50,314	5.3	(70,639)	9,493
2152	City of Coos Bay	0.10959619%	0.10173795%	5,741,461,323	(893,931,791)	(521,425)	977,332,329	994,318	963,158	(31,160)	5.3	(98,382)	(5,879)
2154	City of Pendleton	0.009979010%	0.09467864%	5,741,461,323	(893,931,791)	(339,164)	977,332,329	925,325	958,948	33,623	5.3	(63,993)	6,344
2155	City of Corvallis	0.32607347%	0.30548278%	5,741,461,323	(893,931,791)	(1,366,273)	977,332,329	2,985,582	2,844,902	(140,680)	5.3	(257,787)	(26,543)
2157	City of Monmouth	0.04133209%	0.03986122%	5,741,461,323	(893,931,791)	(97,598)	977,332,329	389,577	369,159	(20,418)	5.3	(18,415)	(3,852)
2158	City of Milton-Freewater	0.05877367%	0.05304484%	5,741,461,323	(893,931,791)	(380,131)	977,332,329	518,424	640,571	122,147	5.3	(71,723)	23,047
2159	City of Baker City	0.05454563%	0.04763956%	5,741,461,323	(893,931,791)	(458,244)	977,332,329	465,597	564,533	98,936	5.3	(86,461)	18,667
2160	City of Hermiston	0.08383593%	0.07036251%	5,741,461,323	(893,931,791)	(894,014)	977,332,329	687,676	847,659	159,983	5.3	(168,682)	30,185
2161	City of Pilot Rock	0.00516264%	0.00392252%	5,741,461,323	(893,931,791)	(28,286)	977,332,329	38,336	47,796	9,460	5.3	(15,526)	1,785
2162	City of Clatskanie	0.01712382%	0.01627562%	5,741,461,323	(893,931,791)	(56,281)	977,332,329	159,067	115,088	(43,979)	5.3	(10,619)	(8,298)
2163	City of Milwaukie	0.09405887%	0.10097892%	5,741,461,323	(893,931,791)	(95,173)	977,332,329	986,900	918,508	(68,392)	5.3	86,636	(12,904)
2165	City of Cornelius	0.02968924%	0.02409154%	5,741,461,323	(893,931,791)	(371,430)	977,332,329	235,454	235,051	(403)	5.3	(70,081)	(76)
2166	City of Nyssa	0.01164208%	0.00988271%	5,741,461,323	(893,931,791)	(116,742)	977,332,329	96,587	109,522	12,935	5.3	(22,027)	2,441
2167	City of Athena	0.00142665%	0.00142222%	5,741,461,323	(893,931,791)	(293)	977,332,329	13,900	14,996	1,096	5.3	(55)	207
2168	City of Oakridge	0.01585344%	0.01555544%	5,741,461,323	(893,931,791)	(19,774)	977,332,329	152,028	226,703	74,675	5.3	(3,731)	14,090
2170	City of Madras	0.02722843%	0.02025036%	5,741,461,323	(893,931,791)	(463,022)	977,332,329	197,913	231,682	33,769	5.3	(87,363)	6,372
2172	City of Sandy	0.05014105%	0.04639990%	5,741,461,323	(893,931,791)	(248,240)	977,332,329	453,481	506,351	52,870	5.3	(46,838)	9,975
2174	City of Mt Angel	0.00708359%	0.00839207%	5,741,461,323	(893,931,791)	86,823	977,332,329	82,018	70,121	(11,897)	5.3	16,382	(2,245)
2175	City of Umatilla	0.01479930%	0.01649748%	5,741,461,323	(893,931,791)	112,680	977,332,329	161,235	99,028	(62,207)	5.3	21,260	(11,737)
2176	City of Scappoose	0.02557334%	0.02176332%	5,741,461,323	(893,931,791)	(252,810)	977,332,329	212,700	305,408	92,708	5.3	(47,700)	17,492
2177	City of Condon	0.00296844%	0.00234365%	5,741,461,323	(893,931,791)	(41,458)	977,332,329	22,905	45,268	22,363	5.3	(7,822)	4,219
2178	City of Boardman	0.01840782%	0.01506797%	5,741,461,323	(893,931,791)	(221,612)	977,332,329	147,264	190,144	42,880	5.3	(41,814)	8,091
2179	City of Estacada	0.01118534%	0.01036890%	5,741,461,323	(893,931,791)	(54,174)	977,332,329	101,339	141,591	40,252	5.3	(10,222)	7,595
2180	City of Enterprise	0.01115338%	0.00988413%	5,741,461,323	(893,931,791)	(84,219)	977,332,329	96,601	107,479	10,878	5.3	(15,890)	2,052
2181	City of Central Point	0.06453700%	0.05921294%	5,741,461,323	(893,931,791)	(353,272)	977,332,329	578,707	639,310	60,603	5.3	(66,655)	11,435
2182	City of Cascade Locks	0.00847096%	0.00874994%	5,741,461,323	(893,931,791)	18,512	977,332,329	85,516	143,957	58,441	5.3	3,493	11,027
2183	City of Myrtle Point	0.01226915%	0.01337302%	5,741,461,323	(893,931,791)	73,246	977,332,329	130,699	97,111	(33,588)	5.3	13,820	(6,337)
2184	City of Port Orford	0.00610382%	0.00557073%	5,741,461,323	(893,931,791)	(35,373)	977,332,329	54,445	66,935	12,490	5.3	(6,674)	2,357
2185	City of Wood Village	0.01014448%	0.00981442%	5,741,461,323	(893,931,791)	(21,900)	977,332,329	95,919	94,501	(1,418)	5.3	(4,132)	(268)
2186	City of Chiloquin	0.00066764%	0.00063386%	5,741,461,323	(893,931,791)	(2,241)	977,332,329	6,195	11,095	4,900	5.3	(423)	925
2187	City of Philomath	0.01656253%	0.01787052%	5,741,461,323	(893,931,791)	86,790	977,332,329	174,654	167,983	(6,671)	5.3	16,375	(1,259)
2188	City of Talent	0.01247177%	0.01323841%	5,741,461,323	(893,931,791)	50,869	977,332,329	129,383	109,986	(19,397)	5.3	9,598	(3,660)
2189	City of Willamina	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	5,578	5,578	5.3	0	1,052
2191	City of Huntington	0.00130229%	0.00138187%	5,741,461,323	(893,931,791)	5,281	977,332,329	13,505	34,922	21,417	5.3	996	4,041
2192	City of North Plains	0.00957183%	0.00898444%	5,741,461,323	(893,931,791)	(38,975)	977,332,329	87,808	72,232	(15,576)	5.3	(7,354)	(2,939)
2193	City of Heppner	0.00000000%	0.00106464%	5,741,461,323	(893,931,791)	70,643	977,332,329	10,405	0	(10,405)	5.3	13,329	(1,963)
2194	City of Cave Junction	0.00654549%	0.00594268%	5,741,461,323	(893,931,791)	(39,999)	977,332,329	58,080	59,486	1,406	5.3	(7,547)	265
2195	City of Metolius	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	2,085	2,085	5.3	0	393
2196	City of Hubbard	0.01181175%	0.01026484%	5,741,461,323	(893,931,791)	(102,644)	977,332,329	100,322	122,211	21,889	5.3	(19,367)	4,130
2197	City of Myrtle Creek	0.01228900%	0.01106293%	5,741,461,323	(893,931,791)	(81,354)	977,332,329	108,122	107,102	(1,020)	5.3	(15,350)	(192)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2198	City of Carlton	0.00272746%	0.00418473%	5,741,461,323	(893,931,791)	96,696	977,332,329	40,899	14,656	(26,243)	5.3	18,245	(4,952)
2199	City of Junction City	0.03433174%	0.03205670%	5,741,461,323	(893,931,791)	(150,958)	977,332,329	313,300	333,589	20,289	5.3	(28,483)	3,828
2200	City of Wallowa	0.00140747%	0.00137394%	5,741,461,323	(893,931,791)	(2,225)	977,332,329	13,428	8,726	(4,702)	5.3	(420)	(887)
2201	City of Coburg	0.00467319%	0.00542243%	5,741,461,323	(893,931,791)	49,714	977,332,329	52,995	41,165	(11,830)	5.3	9,380	(2,232)
2202	City of Dallas	0.06208413%	0.05729334%	5,741,461,323	(893,931,791)	(317,887)	977,332,329	559,946	644,036	84,090	5.3	(59,979)	15,866
2203	City of Rockaway Beach	0.00917517%	0.00799472%	5,741,461,323	(893,931,791)	(78,327)	977,332,329	78,135	88,226	10,091	5.3	(14,779)	1,904
2204	City of Burns	0.00748026%	0.00690547%	5,741,461,323	(893,931,791)	(38,139)	977,332,329	67,489	66,074	(1,415)	5.3	(7,196)	(267)
2205	City of Elgin	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2206	City of Weston	0.00126791%	0.00100366%	5,741,461,323	(893,931,791)	(17,534)	977,332,329	9,809	8,105	(1,704)	5.3	(3,308)	(322)
2207	City of Mill City	0.00339084%	0.00309191%	5,741,461,323	(893,931,791)	(19,835)	977,332,329	30,218	26,305	(3,913)	5.3	(3,742)	(738)
2208	City of Fairview	0.03230768%	0.03379902%	5,741,461,323	(893,931,791)	98,957	977,332,329	330,329	339,243	8,914	5.3	18,671	1,682
2209	City of Monroe	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2210	City of Helix	0.00019321%	0.00018817%	5,741,461,323	(893,931,791)	(334)	977,332,329	1,839	3,355	1,516	5.3	(63)	286
2211	City of Jefferson	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,199	1,199	5.3	0	226
2212	Town of Lakeview	0.00860316%	0.00962310%	5,741,461,323	(893,931,791)	67,676	977,332,329	94,050	52,031	(42,019)	5.3	12,769	(7,928)
2213	City of Stanfield	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,409	1,409	5.3	0	266
2214	City of Yamhill	0.00338041%	0.00391381%	5,741,461,323	(893,931,791)	35,394	977,332,329	38,251	37,865	(386)	5.3	6,678	(73)
2215	City of Powers	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2216	City of Brookings	0.03862112%	0.03794972%	5,741,461,323	(893,931,791)	(44,550)	977,332,329	370,895	377,628	6,733	5.3	(8,406)	1,270
2217	City of Sutherlin	0.02073425%	0.01951972%	5,741,461,323	(893,931,791)	(190,589)	977,332,329	190,773	147,332	(43,441)	5.3	(15,205)	(1,962)
2218	City of Prairie City	0.00143460%	0.00193311%	5,741,461,323	(893,931,791)	33,079	977,332,329	18,893	14,554	(4,339)	5.3	6,241	(819)
2219	City of Sheridan	0.00796715%	0.00751959%	5,741,461,323	(893,931,791)	(29,697)	977,332,329	73,491	84,321	10,830	5.3	(5,603)	2,043
2220	City of Garibaldi	0.00468464%	0.00525087%	5,741,461,323	(893,931,791)	37,572	977,332,329	51,318	67,563	16,245	5.3	7,089	3,065
2221	City of Sisters	0.00830268%	0.00838791%	5,741,461,323	(893,931,791)	5,655	977,332,329	81,978	60,869	(21,109)	5.3	1,067	(3,983)
2222	City of Jacksonville	0.00961897%	0.01015905%	5,741,461,323	(893,931,791)	35,836	977,332,329	99,288	130,939	31,651	5.3	6,762	5,972
2223	City of Cannon Beach	0.02312559%	0.02099759%	5,741,461,323	(893,931,791)	(141,201)	977,332,329	205,216	250,454	45,238	5.3	(26,642)	8,535
2224	City of Falls City	0.00208999%	0.00237661%	5,741,461,323	(893,931,791)	19,019	977,332,329	23,227	14,298	(8,929)	5.3	3,588	(1,685)
2225	City of Echo	0.00296604%	0.00267184%	5,741,461,323	(893,931,791)	(19,521)	977,332,329	26,113	41,794	15,681	5.3	(3,683)	2,959
2226	City of Hines	0.00551292%	0.00568081%	5,741,461,323	(893,931,791)	11,140	977,332,329	55,520	35,153	(20,367)	5.3	2,102	(3,843)
2227	Town Of Bonanza	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2228	City of Turner	0.00488368%	0.00504924%	5,741,461,323	(893,931,791)	10,986	977,332,329	49,348	54,487	5,139	5.3	2,073	970
2229	City of John Day	0.00672538%	0.00672200%	5,741,461,323	(893,931,791)	(225)	977,332,329	65,696	45,711	(19,985)	5.3	(42)	(3,771)
2231	City of Banks	0.00253233%	0.00309074%	5,741,461,323	(893,931,791)	37,053	977,332,329	30,207	15,550	(14,657)	5.3	6,991	(2,765)
2232	City of Joseph	0.00208107%	0.00214370%	5,741,461,323	(893,931,791)	4,156	977,332,329	20,951	17,892	(3,059)	5.3	784	(577)
2233	City of Lafayette	0.00585443%	0.00437586%	5,741,461,323	(893,931,791)	(98,109)	977,332,329	42,767	56,637	13,870	5.3	(18,511)	2,617
2234	City of Aumsville	0.00508044%	0.00944806%	5,741,461,323	(893,931,791)	289,808	977,332,329	92,339	58,592	(33,747)	5.3	54,681	(6,367)
2235	City of Amity	0.00466380%	0.00387868%	5,741,461,323	(893,931,791)	(52,095)	977,332,329	37,908	25,676	(12,232)	5.3	(9,829)	(2,308)
2236	City of Creswell	0.00657843%	0.00803325%	5,741,461,323	(893,931,791)	96,533	977,332,329	78,512	84,765	6,253	5.3	18,214	1,180
2237	City of Troutdale	0.05837832%	0.05321733%	5,741,461,323	(893,931,791)	(342,452)	977,332,329	520,110	306,708	(213,402)	5.3	(64,614)	(40,265)
2238	City of Warrenton	0.03518114%	0.03340720%	5,741,461,323	(893,931,791)	(117,708)	977,332,329	326,499	374,713	48,214	5.3	(22,209)	9,097
2240	City of Wilsonville	0.12604368%	0.11160605%	5,741,461,323	(893,931,791)	(957,994)	977,332,329	1,090,762	1,223,809	133,047	5.3	(180,754)	25,103
2241	City of Bay City	0.00303165%	0.00317900%	5,741,461,323	(893,931,791)	9,777	977,332,329	31,069	24,575	(6,494)	5.3	1,845	(1,225)
2242	City of Gaston	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2243	City Of Brownsville	0.00760048%	0.00594577%	5,741,461,323	(893,931,791)	(109,797)	977,332,329	58,110	0	(58,110)	5.3	(20,716)	(10,964)
2244	City of Lakeside	0.00283931%	0.00324908%	5,741,461,323	(893,931,791)	27,190	977,332,329	31,754	16,126	(15,628)	5.3	5,130	(2,949)
2245	City of Dundee	0.00647929%	0.00681392%	5,741,461,323	(893,931,791)	22,204	977,332,329	66,595	73,818	7,223	5.3	4,189	1,363
2246	City of Merrill	0.00007140%	0.00056012%	5,741,461,323	(893,931,791)	32,429	977,332,329	5,474	2,997	(2,477)	5.3	6,119	(467)
2247	City of Malin	0.00129531%	0.00115198%	5,741,461,323	(893,931,791)	(9,510)	977,332,329	11,259	13,431	2,172	5.3	(1,794)	410
2248	City of Fossil	0.00095118%	0.00081746%	5,741,461,323	(893,931,791)	(8,872)	977,332,329	7,989	5,451	(2,538)	5.3	(1,674)	(479)
2249	City of Phoenix	0.00850322%	0.01115636%	5,741,461,323	(893,931,791)	176,047	977,332,329	109,035	48,583	(60,452)	5.3	33,216	(11,406)
2250	City of Gold Beach	0.00697261%	0.00509155%	5,741,461,323	(893,931,791)	(124,815)	977,332,329	49,761	84,303	34,542	5.3	(23,550)	6,517
2251	City of Rogue River	0.01040123%	0.00795005%	5,741,461,323	(893,931,791)	(162,646)	977,332,329	77,698	121,470	43,772	5.3	(30,688)	8,259
2252	City of Dayton	0.00269201%	0.00347679%	5,741,461,323	(893,931,791)	52,073	977,332,329	33,980	19,696	(14,284)	5.3	9,825	(2,695)
2253	Town of Butte Falls	0.00053188%	0.00024706%	5,741,461,323	(893,931,791)	(18,899)	977,332,329	2,415	0	(2,415)	5.3	(3,566)	(456)
2254	City of Shady Cove	0.00000000%	0.00042319%	5,741,461,323	(893,931,791)	28,080	977,332,329	4,136	0	(4,136)	5.3	5,298	(780)
2255	Town of Canyon City	0.00122143%	0.00163996%	5,741,461,323	(893,931,791)	27,771	977,332,329	16,028	17,552	1,524	5.3	5,240	288
2256	City of Jordan Valley	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	65	65	5.3	0	12
2257	City of Culver	0.00187328%	0.00184728%	5,741,461,323	(893,931,791)	(1,726)	977,332,329	18,054	16,112	(1,942)	5.3	(326)	(366)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2258	City of Adair Village	0.00270964%	0.00329581%	5,741,461,323	(893,931,791)	38,895	977,332,329	32,211	20,926	(11,285)	5.3	7,339	(2,129)
2259	Town Of Hammond	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2260	City of Riddle	0.00342794%	0.00287451%	5,741,461,323	(893,931,791)	(36,723)	977,332,329	28,094	36,196	8,102	5.3	(6,929)	1,529
2261	City of Waldport	0.00286248%	0.00202731%	5,741,461,323	(893,931,791)	(55,417)	977,332,329	19,814	37,770	17,956	5.3	(10,456)	3,388
2262	City of Dufur	0.00135913%	0.00118566%	5,741,461,323	(893,931,791)	(11,511)	977,332,329	11,588	16,822	5,234	5.3	(2,172)	988
2263	City of La Grande	0.00303888%	0.02981855%	5,741,461,323	(893,931,791)	(37,843)	977,332,329	291,426	293,904	2,478	5.3	(7,140)	468
2264	City of Gervais	0.00435108%	0.00466158%	5,741,461,323	(893,931,791)	20,603	977,332,329	45,559	59,463	13,904	5.3	3,887	2,623
2265	City of Westfir	0.00022993%	0.00031744%	5,741,461,323	(893,931,791)	5,806	977,332,329	3,102	978	(2,124)	5.3	1,095	(401)
2266	City of Irrigon	0.00538263%	0.00540893%	5,741,461,323	(893,931,791)	1,746	977,332,329	52,863	52,780	(83)	5.3	329	(16)
2267	City of Independence	0.02869354%	0.03134115%	5,741,461,323	(893,931,791)	175,680	977,332,329	306,307	324,927	18,620	5.3	33,147	3,513
2268	City of Harrisburg	0.00896029%	0.00647747%	5,741,461,323	(893,931,791)	(164,745)	977,332,329	63,306	80,119	16,813	5.3	(31,084)	3,172
2269	City of Durham	0.00045989%	0.00080591%	5,741,461,323	(893,931,791)	22,960	977,332,329	7,876	4,294	(3,582)	5.3	4,332	(676)
2270	City of Lyons	0.00135802%	0.00080933%	5,741,461,323	(893,931,791)	(36,408)	977,332,329	7,910	8,347	437	5.3	(6,869)	82
2271	City of Columbia City	0.00814524%	0.00590476%	5,741,461,323	(893,931,791)	(148,664)	977,332,329	57,709	64,756	7,047	5.3	(28,050)	1,330
2272	City of Aurora	0.00000000%	0.00102596%	5,741,461,323	(893,931,791)	68,077	977,332,329	10,027	0	(10,027)	5.3	12,845	(1,892)
2273	City of Silverton	0.03743192%	0.03495655%	5,741,461,323	(893,931,791)	(164,250)	977,332,329	341,642	366,930	25,288	5.3	(30,991)	4,771
2274	City of Gold Hill	0.00098034%	0.00152060%	5,741,461,323	(893,931,791)	35,848	977,332,329	14,861	1,501	(13,360)	5.3	6,764	(2,521)
2275	City of Toledo	0.01780536%	0.01748515%	5,741,461,323	(893,931,791)	(21,248)	977,332,329	170,888	116,938	(53,950)	5.3	(4,009)	(10,179)
2276	City of Newport	0.02885827%	0.02977186%	5,741,461,323	(893,931,791)	60,619	977,332,329	290,970	261,832	(29,138)	5.3	11,438	(5,498)
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2278	City of Springfield	0.30886463%	0.28938643%	5,741,461,323	(893,931,791)	(1,292,455)	977,332,329	2,828,267	2,755,410	(72,857)	5.3	(243,859)	(13,747)
2279	City of Keizer	0.05893592%	0.06186909%	5,741,461,323	(893,931,791)	194,628	977,332,329	604,667	663,543	58,876	5.3	36,722	11,109
2280	City of Winston	0.01204939%	0.01200647%	5,741,461,323	(893,931,791)	(2,848)	977,332,329	117,343	79,887	(37,456)	5.3	(537)	(7,067)
2281	City of Manzanita	0.00860796%	0.00872423%	5,741,461,323	(893,931,791)	7,715	977,332,329	85,265	77,379	(7,886)	5.3	1,456	(1,488)
2282	City of Eagle Point	0.01111760%	0.01109847%	5,741,461,323	(893,931,791)	(1,269)	977,332,329	108,469	93,853	(14,616)	5.3	(239)	(2,758)
2283	City of Maupin	0.00134591%	0.00138583%	5,741,461,323	(893,931,791)	2,648	977,332,329	13,544	10,656	(2,888)	5.3	500	(545)
2284	City of Halsey	0.00064549%	0.00194698%	5,741,461,323	(893,931,791)	86,359	977,332,329	5,408	19,028	(13,620)	5.3	16,294	(2,570)
2285	City of Veneta	0.01061507%	0.00965686%	5,741,461,323	(893,931,791)	(63,580)	977,332,329	94,380	100,123	5,743	5.3	(11,996)	1,084
2286	City of Millersburg	0.00316786%	0.00279372%	5,741,461,323	(893,931,791)	(14,449)	977,332,329	27,304	30,079	2,775	5.3	(4,684)	524
2287	City of King City	0.00460559%	0.00438784%	5,741,461,323	(893,931,791)	(14,449)	977,332,329	42,884	48,824	5,940	5.3	(2,726)	1,121
2288	City of Tualatin	0.15443816%	0.13985297%	5,741,461,323	(893,931,791)	(967,785)	977,332,329	1,491,211	1,366,828	(124,383)	5.3	(182,601)	23,468
2289	City Of St Paul	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2290	City of Molalla	0.01656831%	0.01652462%	5,741,461,323	(893,931,791)	(2,899)	977,332,329	161,500	198,189	36,689	5.3	(547)	6,922
2291	City of Florence	0.02730409%	0.02535152%	5,741,461,323	(893,931,791)	(129,561)	977,332,329	247,769	223,480	(24,289)	5.3	(24,445)	(4,583)
2292	City of North Bend	0.04873726%	0.04674612%	5,741,461,323	(893,931,791)	(132,120)	977,332,329	456,865	447,418	(9,447)	5.3	(24,928)	(1,782)
2293	City of Lowell	0.00263813%	0.00046733%	5,741,461,323	(893,931,791)	(144,041)	977,332,329	4,567	16,448	11,881	5.3	(27,178)	2,242
2294	City of Depoe Bay	0.00085447%	0.00837112%	5,741,461,323	(893,931,791)	(11,523)	977,332,329	81,814	84,057	2,243	5.3	(2,174)	423
2295	City of Tigard	0.08148800%	0.07471861%	5,741,461,323	(893,931,791)	(449,175)	977,332,329	730,249	771,575	41,326	5.3	(84,750)	7,797
2296	City of Happy Valley	0.03043509%	0.03026638%	5,741,461,323	(893,931,791)	(11,194)	977,332,329	295,803	404,503	108,700	5.3	(2,112)	20,509
2297	City of Rainier	0.00722012%	0.00805747%	5,741,461,323	(893,931,791)	55,561	977,332,329	78,748	78,453	(295)	5.3	10,483	(56)
2298	City of Lincoln City	0.08575513%	0.07758981%	5,741,461,323	(893,931,791)	(541,801)	977,332,329	758,310	679,862	(78,448)	5.3	(102,227)	(14,802)
2299	City of Dunes City	0.00054495%	0.00048050%	5,741,461,323	(893,931,791)	(4,276)	977,332,329	4,696	1,821	(2,875)	5.3	(807)	(542)
2300	City of Yachats	0.00614149%	0.00610478%	5,741,461,323	(893,931,791)	(2,436)	977,332,329	59,664	50,409	(9,255)	5.3	(460)	(1,746)
2301	City of Moro	0.00080189%	0.00097611%	5,741,461,323	(893,931,791)	11,561	977,332,329	9,540	5,716	(3,824)	5.3	2,181	(722)
2302	City of Mt. Vernon	0.00132294%	0.00144324%	5,741,461,323	(893,931,791)	7,983	977,332,329	14,105	11,571	(2,534)	5.3	1,506	(478)
2303	City of Woodburn	0.12238480%	0.10811181%	5,741,461,323	(893,931,791)	(947,069)	977,332,329	1,056,612	1,111,747	55,135	5.3	(178,692)	10,403
2304	City of Gladstone	0.03322664%	0.03732051%	5,741,461,323	(893,931,791)	(144,041)	977,332,329	364,745	309,251	(55,494)	5.3	51,254	(10,471)
2305	City of Elkton	0.00083083%	0.00033060%	5,741,461,323	(893,931,791)	(33,192)	977,332,329	3,231	5,012	1,781	5.3	(6,263)	336
2306	City of Imbler	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2307	City of Yoncalla	0.00219088%	0.00178077%	5,741,461,323	(893,931,791)	(27,212)	977,332,329	17,404	19,786	2,382	5.3	(5,134)	449
2308	City of North Powder	0.00074466%	0.00071192%	5,741,461,323	(893,931,791)	(2,173)	977,332,329	6,958	6,615	(343)	5.3	(410)	(65)
2309	City of Gearhart	0.00532184%	0.00508956%	5,741,461,323	(893,931,791)	(15,413)	977,332,329	49,742	53,976	4,234	5.3	(2,908)	799
2501	Port of The Dalles	0.00093655%	0.00093015%	5,741,461,323	(893,931,791)	(424)	977,332,329	9,091	3,116	(5,975)	5.3	(80)	(1,127)
2504	Oak Lodge Water District	0.01502220%	0.01335595%	5,741,461,323	(893,931,791)	(110,562)	977,332,329	130,532	167,329	36,797	5.3	(20,861)	6,943
2507	Port of Astoria	0.01084981%	0.01051450%	5,741,461,323	(893,931,791)	(22,250)	977,332,329	102,762	135,202	32,440	5.3	(4,198)	6,121
2508	Multnomah Drainage	0.01363832%	0.01494540%	5,741,461,323	(893,931,791)	86,729	977,332,329	146,066	210,459	64,393	5.3	16,364	12,150
2510	Horsefly Irrigation District	0.00019759%	0.00081610%	5,741,461,323	(893,931,791)	41,041	977,332,329	7,976	12,595	4,619	5.3	7,744	872
2511	Grants Pass Irrigation District	0.00646905%	0.00569304%	5,741,461,323	(893,931,791)	(51,491)	977,332,329	55,640	60,765	5,125	5.3	(9,715)	967

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2512	Port of Portland	0.62764567%	0.68738950%	5,741,461,323	(893,931,791)	3,964,238	977,332,329	6,718,080	5,624,816	(1,093,264)	5.3	747,969	(206,276)
2513	Port of Coos Bay	0.01702297%	0.01473787%	5,741,461,323	(893,931,791)	(151,625)	977,332,329	144,038	160,870	16,832	5.3	(28,608)	3,176
2515	Klamath County Fire District 1	0.10882026%	0.09937868%	5,741,461,323	(893,931,791)	(626,486)	977,332,329	971,260	1,223,997	252,737	5.3	(18,205)	47,686
2518	Clackamas County Housing Authority	0.03017175%	0.02813710%	5,741,461,323	(893,931,791)	(135,008)	977,332,329	274,993	313,798	38,805	5.3	(25,473)	7,322
2519	Portland Housing Authority	0.15526214%	0.15888919%	5,741,461,323	(893,931,791)	240,669	977,332,329	1,552,875	1,451,975	(100,900)	5.3	45,409	(19,038)
2521	League of Oregon Cities	0.06663749%	0.05950548%	5,741,461,323	(893,931,791)	(473,238)	977,332,329	581,566	842,832	261,266	5.3	(89,290)	49,295
2522	Lane Council of Governments	0.11157868%	0.12262181%	5,741,461,323	(893,931,791)	732,756	977,332,329	1,198,423	1,394,618	196,195	5.3	138,256	37,018
2524	Oak Lodge Sanitary District	0.02310549%	0.02108906%	5,741,461,323	(893,931,791)	(133,799)	977,332,329	206,110	231,386	25,276	5.3	(25,245)	4,769
2526	Clatskanie PUD	0.04261951%	0.03954985%	5,741,461,323	(893,931,791)	(203,684)	977,332,329	386,533	552,870	166,337	5.3	(38,431)	31,384
2527	Deschutes Valley Water District	0.02798554%	0.02396475%	5,741,461,323	(893,931,791)	(266,795)	977,332,329	234,215	290,935	56,720	5.3	(50,339)	10,702
2528	Columbia River Fire & Rescue	0.04896749%	0.04718874%	5,741,461,323	(893,931,791)	(118,027)	977,332,329	461,191	474,454	13,263	5.3	(22,269)	2,502
2529	East Fork Irrigation District	0.00149392%	0.00137876%	5,741,461,323	(893,931,791)	(7,641)	977,332,329	13,475	21,340	7,865	5.3	(1,442)	1,484
2530	River Road Water District	0.00465665%	0.00380209%	5,741,461,323	(893,931,791)	(56,703)	977,332,329	37,159	0	(37,159)	5.3	(10,699)	(7,011)
2531	Oregon School Boards Association	0.04037337%	0.03733992%	5,741,461,323	(893,931,791)	(201,281)	977,332,329	364,935	462,605	97,670	5.3	(37,978)	18,428
2533	Owyhee Irrigation District	0.02570156%	0.02007105%	5,741,461,323	(893,931,791)	(373,606)	977,332,329	196,161	271,995	75,834	5.3	(70,492)	14,308
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2538	Clackamas Vector Control	0.00428606%	0.00424368%	5,741,461,323	(893,931,791)	(2,812)	977,332,329	41,475	47,867	6,392	5.3	(531)	1,206
2540	West Extension Irrigation District	0.00332155%	0.00299822%	5,741,461,323	(893,931,791)	(21,454)	977,332,329	29,303	20,259	(9,044)	5.3	(4,048)	(1,706)
2541	Jackson County Vector Control District	0.00276565%	0.00072624%	5,741,461,323	(893,931,791)	(135,323)	977,332,329	7,098	15,895	8,797	5.3	(25,533)	1,660
2542	Rainbow Water District	0.00710244%	0.00607453%	5,741,461,323	(893,931,791)	(68,206)	977,332,329	59,368	75,526	16,158	5.3	(12,869)	3,049
2544	Santa Clara Rural Fire Protection District	0.00379998%	0.00336968%	5,741,461,323	(893,931,791)	(28,553)	977,332,329	32,933	33,944	1,011	5.3	(5,387)	191
2545	Council of Governments	0.08449821%	0.08319836%	5,741,461,323	(893,931,791)	(86,250)	977,332,329	813,124	865,772	52,648	5.3	(16,274)	9,934
2547	Metzger Water District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2549	Rogue River Fire District	0.01142664%	0.01037753%	5,741,461,323	(893,931,791)	(69,612)	977,332,329	101,423	134,133	32,710	5.3	(13,134)	6,172
2550	Nyssa Road Assessment District 2	0.00515301%	0.00405800%	5,741,461,323	(893,931,791)	(72,659)	977,332,329	39,660	68,107	28,447	5.3	(13,709)	5,367
2551	Sandy Fire Department	0.01208434%	0.01130065%	5,741,461,323	(893,931,791)	(52,001)	977,332,329	110,445	137,118	26,673	5.3	(9,812)	5,033
2552	Winston-Dillard Fire District	0.01717103%	0.01227683%	5,741,461,323	(893,931,791)	(324,750)	977,332,329	119,985	227,199	107,214	5.3	(61,274)	20,229
2553	Tangent Rural Fire Protection District	0.00272388%	0.00251179%	5,741,461,323	(893,931,791)	(60,251)	977,332,329	24,549	36,197	11,488	5.3	(2,655)	2,168
2555	Monroe Fire Department	0.00067474%	0.00066707%	5,741,461,323	(893,931,791)	(508)	977,332,329	6,519	8,044	1,525	5.3	(96)	288
2556	Jackson County Fire District 5	0.04480271%	0.03925688%	5,741,461,323	(893,931,791)	(367,988)	977,332,329	383,670	378,172	(5,498)	5.3	(69,432)	(1,037)
2557	Estacada Fire Department	0.00499571%	0.00650796%	5,741,461,323	(893,931,791)	100,344	977,332,329	63,604	0	(63,604)	5.3	18,933	(12,001)
2558	Boring Fire Department	0.02446126%	0.00000000%	5,741,461,323	(893,931,791)	(1,623,101)	977,332,329	0	5,431	5,431	5.3	(306,245)	1,025
2559	Keizer Fire Department	0.03148309%	0.02796679%	5,741,461,323	(893,931,791)	(233,320)	977,332,329	273,328	323,131	49,803	5.3	(44,023)	9,397
2561	Jefferson Rural Fire Protection District	0.00349983%	0.00308426%	5,741,461,323	(893,931,791)	(27,575)	977,332,329	30,143	29,107	(1,036)	5.3	(5,203)	(195)
2562	Odell Rural Fire Protection District	0.00199224%	0.00055100%	5,741,461,323	(893,931,791)	(95,632)	977,332,329	5,385	18,389	13,004	5.3	(18,044)	2,454
2563	Central Oregon Irrigation District	0.02103975%	0.02027829%	5,741,461,323	(893,931,791)	(50,525)	977,332,329	198,186	247,220	49,034	5.3	(9,533)	9,252
2564	Illinois Valley Fire District	0.00307092%	0.00422453%	5,741,461,323	(893,931,791)	76,546	977,332,329	41,288	20,266	(21,022)	5.3	14,443	(3,966)
2567	Charleston Rural Fire Protection District	0.00250294%	0.00233291%	5,741,461,323	(893,931,791)	(11,282)	977,332,329	22,800	30,915	8,115	5.3	(2,129)	1,531
2568	Molalla Rural Fire Protection District 73	0.00963696%	0.01428988%	5,741,461,323	(893,931,791)	308,740	977,332,329	139,660	222,344	82,684	5.3	58,253	15,601
2569	Central Oregon Intergovernmental Council	0.03566284%	0.03200949%	5,741,461,323	(893,931,791)	(242,415)	977,332,329	312,839	489,448	176,609	5.3	(45,739)	33,322
2570	Port of St Helens	0.00389632%	0.00414551%	5,741,461,323	(893,931,791)	16,534	977,332,329	40,515	58,511	17,996	5.3	3,120	3,395
2571	Crystal Springs Water District	0.00258236%	0.00360478%	5,741,461,323	(893,931,791)	67,841	977,332,329	35,231	34,581	(650)	5.3	(12,800)	(123)
2572	Local Government Personnel Institute	0.00775784%	0.00212806%	5,741,461,323	(893,931,791)	(373,559)	977,332,329	20,798	42,529	21,731	5.3	(70,483)	4,100
2573	Goshen Fire District	0.00210483%	0.00275145%	5,741,461,323	(893,931,791)	42,905	977,332,329	26,891	11,697	(15,194)	5.3	8,095	(2,867)
2575	Jefferson County Rural Fire Protection District 1	0.00446510%	0.00437078%	5,741,461,323	(893,931,791)	(6,258)	977,332,329	42,717	43,923	1,206	5.3	(1,181)	228
2576	Depoe Bay Rural Fire Protection District	0.00541884%	0.00689242%	5,741,461,323	(893,931,791)	9,778	977,332,329	67,362	67,402	40	5.3	18,449	8
2578	Washington County Fire District 2	0.02393982%	0.02108262%	5,741,461,323	(893,931,791)	(189,587)	977,332,329	206,047	259,173	53,126	5.3	(35,771)	10,024
2579	La Pine Rural Fire Protection District	0.02650077%	0.02461205%	5,741,461,323	(893,931,791)	(125,324)	977,332,329	240,542	263,912	23,370	5.3	(23,646)	4,409
2580	Marion County Fire District 1	0.06730373%	0.05719883%	5,741,461,323	(893,931,791)	(670,500)	977,332,329	559,023	871,671	312,648	5.3	(126,509)	58,990
2581	Port of Umatilla	0.00366864%	0.00323600%	5,741,461,323	(893,931,791)	(28,708)	977,332,329	31,626	25,224	(6,402)	5.3	(5,417)	(1,208)
2582	Talent Irrigation District	0.00864938%	0.00709457%	5,741,461,323	(893,931,791)	(103,168)	977,332,329	69,338	97,539	28,201	5.3	(19,466)	5,321
2585	Rogue River Valley Irrigation District	0.00352284%	0.00377938%	5,741,461,323	(893,931,791)	17,023	977,332,329	36,937	57,373	20,436	5.3	3,212	3,856
2587	Tualatin Valley Irrigation District	0.00312585%	0.00216301%	5,741,461,323	(893,931,791)	(63,888)	977,332,329	21,140	20,006	(1,134)	5.3	(12,054)	(214)
2588	Clatskanie Rural Fire Protection District	0.00781955%	0.01188185%	5,741,461,323	(893,931,791)	269,549	977,332,329	116,125	95,678	(20,447)	5.3	50,858	(3,858)
2589	West Slope Water District	0.00786284%	0.00725055%	5,741,461,323	(893,931,791)	(40,627)	977,332,329	70,862	82,993	12,131	5.3	(7,665)	2,289
2590	Redmond Fire & Rescue	0.05922300%	0.05709254%	5,741,461,323	(893,931,791)	(141,365)	977,332,329	557,984	620,754	62,770	5.3	(26,673)	11,843
2592	Medford Irrigation District	0.00530186%	0.00445394%	5,741,461,323	(893,931,791)	(56,263)	977,332,329	43,530	46,493	2,963	5.3	(10,616)	559

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2594	Metro	0.55014352%	0.54657727%	5,741,461,323	(893,931,791)	(236,635)	977,332,329	5,341,876	4,784,845	(557,031)	5.3	(44,648)	(105,100)
2595	Canby Fire District	0.03107668%	0.02888365%	5,741,461,323	(893,931,791)	(145,516)	977,332,329	282,289	319,480	37,191	5.3	(27,456)	7,017
2596	Bend Parks & Recreation	0.05433014%	0.05296150%	5,741,461,323	(893,931,791)	(90,815)	977,332,329	517,610	648,506	130,896	5.3	(17,135)	24,697
2597	Mapleton Water District	0.00047279%	0.00040876%	5,741,461,323	(893,931,791)	(4,249)	977,332,329	3,995	7,936	3,941	5.3	(802)	744
2598	Marion County Housing Authority	0.00000000%	0.00032225%	5,741,461,323	(893,931,791)	21,382	977,332,329	3,149	0	(3,149)	5.3	4,034	(594)
2599	South Suburban Sanitary District	0.00964187%	0.00886330%	5,741,461,323	(893,931,791)	(50,334)	977,332,329	86,819	95,701	8,882	5.3	(9,497)	1,676
2600	Winston-Dillard Water District	0.00544897%	0.00491341%	5,741,461,323	(893,931,791)	(35,537)	977,332,329	48,020	47,936	(84)	5.3	(6,705)	(16)
2601	Baker Valley Irrigation District	0.00019389%	0.00000000%	5,741,461,323	(893,931,791)	(12,866)	977,332,329	0	2,301	2,301	5.3	(2,428)	434
2602	Aumsville Rural Fire Protection District	0.00285061%	0.00242330%	5,741,461,323	(893,931,791)	(28,354)	977,332,329	23,684	25,175	1,491	5.3	(5,350)	281
2603	Corbett Water District	0.00289225%	0.00251790%	5,741,461,323	(893,931,791)	(24,839)	977,332,329	24,608	24,378	(230)	5.3	(4,687)	(43)
2604	Netarts-Oceanside Sanitary District	0.00272719%	0.00302606%	5,741,461,323	(893,931,791)	19,832	977,332,329	29,575	18,138	(11,437)	5.3	3,742	(2,158)
2605	Scio Fire District	0.00000000%	0.00080622%	5,741,461,323	(893,931,791)	53,496	977,332,329	7,879	4,028	(3,851)	5.3	10,094	(727)
2606	West Valley Housing Authority	0.01250723%	0.00756730%	5,741,461,323	(893,931,791)	(327,784)	977,332,329	73,958	103,251	29,293	5.3	(61,846)	5,527
2607	Hoodland Fire District 74	0.01447453%	0.01105584%	5,741,461,323	(893,931,791)	(226,843)	977,332,329	108,052	158,895	50,843	5.3	(42,801)	9,593
2608	Gaston Rural Fire Protection District	0.00141934%	0.00129454%	5,741,461,323	(893,931,791)	(8,281)	977,332,329	12,652	16,944	4,292	5.3	(1,562)	810
2610	Turner Fire District	0.00242845%	0.00372919%	5,741,461,323	(893,931,791)	86,309	977,332,329	36,447	35,478	(969)	5.3	16,285	(183)
2612	Community Services Consortium	0.05148342%	0.04555175%	5,741,461,323	(893,931,791)	(393,590)	977,332,329	445,192	408,910	(36,282)	5.3	(74,262)	(6,846)
2613	Polk Soil & Water Conservation District	0.00165825%	0.00131772%	5,741,461,323	(893,931,791)	(8,281)	977,332,329	12,879	15,060	2,181	5.3	(4,263)	412
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2615	Humanities Council	0.00118500%	0.00102647%	5,741,461,323	(893,931,791)	(10,519)	977,332,329	10,032	0	(10,032)	5.3	(1,985)	(1,893)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2617	Clean Water Services	0.26132208%	0.25798970%	5,741,461,323	(893,931,791)	(221,117)	977,332,329	2,521,417	2,405,141	(116,276)	5.3	(41,720)	(21,939)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2620	Jackson County Fire District 4	0.00531728%	0.00452304%	5,741,461,323	(893,931,791)	(52,701)	977,332,329	44,205	62,450	18,245	5.3	(9,944)	3,442
2623	Evans Valley Fire District 6	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,483	1,483	5.3	0	280
2624	Klamath Vector Control	0.00216355%	0.00064248%	5,741,461,323	(893,931,791)	(100,930)	977,332,329	6,279	8,186	1,907	5.3	(19,043)	360
2625	Port of Newport	0.00284764%	0.00453583%	5,741,461,323	(893,931,791)	112,018	977,332,329	44,330	9,108	(35,222)	5.3	21,135	(6,646)
2626	Tillamook Peoples Utility District	0.10175680%	0.09069346%	5,741,461,323	(893,931,791)	(734,096)	977,332,329	886,377	974,372	87,995	5.3	(138,509)	16,603
2628	McKenzie Fire And Rescue	0.00422463%	0.00365866%	5,741,461,323	(893,931,791)	(37,555)	977,332,329	35,757	32,129	(3,628)	5.3	(7,086)	(685)
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2630	Sheridan Fire District	0.00456434%	0.00346766%	5,741,461,323	(893,931,791)	(72,769)	977,332,329	33,891	46,672	12,781	5.3	(13,730)	2,412
2631	Arch Cape Water-Sanitary District	0.00155776%	0.00107101%	5,741,461,323	(893,931,791)	(32,298)	977,332,329	10,467	11,445	978	5.3	(6,094)	185
2632	Umpqua Regional Council of Governments	0.00046613%	0.00047491%	5,741,461,323	(893,931,791)	583	977,332,329	4,641	0	(4,641)	5.3	110	(876)
2633	Port of Cascade Locks	0.00258789%	0.00348958%	5,741,461,323	(893,931,791)	59,830	977,332,329	34,105	15,865	(18,240)	5.3	11,289	(3,442)
2637	Northeast Oregon Housing Authority	0.00942945%	0.00818110%	5,741,461,323	(893,931,791)	(82,833)	977,332,329	79,957	39,219	(40,738)	5.3	(15,629)	(7,686)
2638	North Douglas County Fire and EMS	0.00320945%	0.00300696%	5,741,461,323	(893,931,791)	(13,436)	977,332,329	29,388	26,255	(3,133)	5.3	(2,535)	(591)
2641	Suburban East Salem Water District	0.00451342%	0.00405601%	5,741,461,323	(893,931,791)	(30,351)	977,332,329	39,641	45,789	6,148	5.3	(5,727)	1,160
2642	Dexter Rural Fire Protection District	0.00093945%	0.00000000%	5,741,461,323	(893,931,791)	(62,336)	977,332,329	0	5,111	5,111	5.3	(11,762)	964
2643	Sweet Home Cemetery	0.00129426%	0.00083052%	5,741,461,323	(893,931,791)	(30,770)	977,332,329	8,117	15,246	7,129	5.3	(5,806)	1,345
2644	Lakeside Water District	0.00154510%	0.00138289%	5,741,461,323	(893,931,791)	(10,763)	977,332,329	13,515	18,235	4,720	5.3	(2,031)	891
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00124294%	0.00079223%	5,741,461,323	(893,931,791)	(29,906)	977,332,329	7,743	13,836	6,093	5.3	(5,643)	1,150
2646	Keno Rural Fire Protection District	0.00115071%	0.00113206%	5,741,461,323	(893,931,791)	(1,237)	977,332,329	11,064	22,182	11,118	5.3	(233)	2,098
2647	Crooked River Ranch Rural Fire Protection District	0.00514609%	0.00412162%	5,741,461,323	(893,931,791)	(67,978)	977,332,329	40,282	34,799	(5,483)	5.3	(12,826)	(1,035)
2648	Black Butte Ranch Rural Fire Protection District	0.00888378%	0.00931177%	5,741,461,323	(893,931,791)	28,399	977,332,329	91,007	66,578	(24,429)	5.3	5,358	(4,609)
2649	Colton Fire Department	0.00120025%	0.00111692%	5,741,461,323	(893,931,791)	(5,529)	977,332,329	10,916	15,129	4,213	5.3	(1,043)	795
2650	Pleasant Hill Fire Department	0.00072726%	0.00081002%	5,741,461,323	(893,931,791)	5,492	977,332,329	7,917	6,399	(1,518)	5.3	1,036	(286)
2651	Imbler Rural Fire Protection District	0.00042810%	0.00036283%	5,741,461,323	(893,931,791)	(4,331)	977,332,329	3,546	4,002	456	5.3	(817)	86
2652	The Oregon Consortium	0.00423129%	0.00385575%	5,741,461,323	(893,931,791)	(24,918)	977,332,329	37,683	40,482	2,799	5.3	(4,702)	528
2653	Umatilla Fire Department	0.00203642%	0.00187671%	5,741,461,323	(893,931,791)	(10,598)	977,332,329	18,342	18,611	269	5.3	(2,000)	51
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2655	North Bay Rural Fire Protection District	0.00088961%	0.00067949%	5,741,461,323	(893,931,791)	(13,942)	977,332,329	6,641	0	(6,641)	5.3	(2,631)	(1,253)
2657	Mid-Willamette Valley Senior Service Agency	0.008815236%	0.10532171%	5,741,461,323	(893,931,791)	1,139,254	977,332,329	1,029,343	949,604	(79,739)	5.3	214,954	(15,045)
2658	Salem Metropolitan Communication Agency	0.00173494%	0.00201338%	5,741,461,323	(893,931,791)	18,476	977,332,329	19,677	0	(19,677)	5.3	3,486	(3,713)
2659	Silverton Fire District	0.00641459%	0.00491065%	5,741,461,323	(893,931,791)	(99,793)	977,332,329	47,993	68,801	20,808	5.3	(18,829)	3,926
2660	Tualatin Valley Fire & Rescue	0.59629138%	0.61082630%	5,741,461,323	(893,931,791)	964,450	977,332,329	5,969,803	6,570,024	600,221	5.3	181,972	113,249
2661	Lincoln County 911	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2662	East Central Oregon Association of Counties	0.00023527%	0.00026622%	5,741,461,323	(893,931,791)	2,053	977,332,329	2,602	0	(2,602)	5.3	387	(491)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2663	Metropolitan Area Communications Commission	0.01308630%	0.01218910%	5,741,461,323	(893,931,791)	(59,532)	977,332,329	119,128	106,939	(12,189)	5.3	(11,232)	(2,300)
2664	Applegate Valley Rural Fire Protection District 9	0.00491170%	0.00455653%	5,741,461,323	(893,931,791)	(23,567)	977,332,329	44,532	54,403	9,871	5.3	(4,447)	1,862
2665	N NE Community Mental Health Center	0.00146695%	0.00130223%	5,741,461,323	(893,931,791)	(10,929)	977,332,329	12,727	0	(12,727)	5.3	(2,062)	(2,401)
2666	Central City Concern	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2669	Roseburg Urban Sanitary Authority	0.01182989%	0.01120683%	5,741,461,323	(893,931,791)	(41,343)	977,332,329	109,528	112,973	3,445	5.3	(7,801)	650
2670	Mt Hood Community Mental Health Ctr	0.00318385%	0.00257615%	5,741,461,323	(893,931,791)	(40,324)	977,332,329	25,178	0	(25,178)	5.3	(7,608)	(4,751)
2671	Columbia 911 Communications District	0.01722209%	0.01492889%	5,741,461,323	(893,931,791)	(152,163)	977,332,329	145,905	165,653	19,748	5.3	(28,710)	3,726
2672	Rockwood Water PUD	0.01971713%	0.01545292%	5,741,461,323	(893,931,791)	(282,947)	977,332,329	151,026	160,054	9,028	5.3	(53,386)	1,703
2673	Port Orford Library	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2674	Nestucca Rural Fire District	0.00274205%	0.00276542%	5,741,461,323	(893,931,791)	1,551	977,332,329	27,027	17,490	(9,537)	5.3	293	(1,799)
2675	Salmon Harbor-Douglas County	0.00224173%	0.00258604%	5,741,461,323	(893,931,791)	22,846	977,332,329	25,274	24,335	(939)	5.3	4,311	(177)
2676	Woodburn Fire District	0.02204297%	0.01932589%	5,741,461,323	(893,931,791)	(180,289)	977,332,329	188,878	347,415	158,537	5.3	(34,017)	29,913
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2678	Central Oregon Regional Housing Authority	0.00373127%	0.00413415%	5,741,461,323	(893,931,791)	26,733	977,332,329	40,404	63,880	23,476	5.3	5,044	4,429
2679	Columbia River Public Utility District	0.04182593%	0.04020500%	5,741,461,323	(893,931,791)	(107,555)	977,332,329	392,936	535,174	142,238	5.3	(20,293)	26,837
2681	Cloverdale Rural Fire Protection District	0.00215576%	0.00188175%	5,741,461,323	(893,931,791)	(18,182)	977,332,329	18,391	30,776	12,385	5.3	(3,431)	2,337
2684	Parkdale Fire District	0.00185100%	0.00172369%	5,741,461,323	(893,931,791)	(8,447)	977,332,329	16,846	20,320	3,474	5.3	(1,594)	655
2685	Oregon Community College Association	0.00026216%	0.00175716%	5,741,461,323	(893,931,791)	(99,199)	977,332,329	17,173	15,643	(1,530)	5.3	18,717	(289)
2686	Weston Cemetery	0.00034276%	0.00031973%	5,741,461,323	(893,931,791)	(1,528)	977,332,329	3,125	2,646	(479)	5.3	(288)	(90)
2687	Columbia Drainage Vector Control District	0.00251674%	0.00076753%	5,741,461,323	(893,931,791)	(116,066)	977,332,329	7,501	25,747	18,246	5.3	(21,899)	3,443
2688	Polk County Fire District 1	0.01411661%	0.01303446%	5,741,461,323	(893,931,791)	(71,805)	977,332,329	127,390	181,903	54,513	5.3	(13,548)	10,285
2689	Redmond Area Park & Recreation District	0.00319616%	0.00319095%	5,741,461,323	(893,931,791)	(346)	977,332,329	31,186	49,818	18,632	5.3	(65)	3,515
2692	Siuslaw Public Library	0.00381818%	0.00444801%	5,741,461,323	(893,931,791)	41,791	977,332,329	43,472	42,801	(671)	5.3	7,885	(127)
2694	Philomath Fire Department	0.00597939%	0.00553175%	5,741,461,323	(893,931,791)	(29,703)	977,332,329	54,064	37,067	(16,997)	5.3	(5,604)	(3,207)
2695	Washington County Consolidated Communications Agency	0.09080452%	0.08516355%	5,741,461,323	(893,931,791)	(374,300)	977,332,329	832,331	937,208	104,877	5.3	(70,623)	19,788
2696	Stayton Fire District	0.00798419%	0.00717087%	5,741,461,323	(893,931,791)	(53,967)	977,332,329	70,083	82,955	12,872	5.3	(10,182)	2,429
2697	Oregon Museum Park	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00047977%	0.00068253%	5,741,461,323	(893,931,791)	13,453	977,332,329	6,671	9,959	3,288	5.3	2,538	620
2699	Chetco Library Board	0.00311493%	0.00259105%	5,741,461,323	(893,931,791)	(34,761)	977,332,329	25,323	31,885	6,562	5.3	(6,559)	1,238
2700	Lowell Rural Fire Protection District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	809	809	5.3	0	153
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01645205%	0.01437831%	5,741,461,323	(893,931,791)	(137,601)	977,332,329	140,524	184,868	44,344	5.3	(25,962)	8,367
2702	Banks Fire District 13	0.00205766%	0.00295719%	5,741,461,323	(893,931,791)	59,687	977,332,329	28,902	32,468	3,566	5.3	11,262	673
2703	Westport Sewer District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2705	Lebanon Fire District	0.04615875%	0.04107343%	5,741,461,323	(893,931,791)	(337,431)	977,332,329	401,424	508,540	107,116	5.3	(63,666)	20,211
2706	Stanfield Fire District	0.00109304%	0.00000000%	5,741,461,323	(893,931,791)	(72,527)	977,332,329	0	1,582	1,582	5.3	(13,684)	298
2707	Clatskanie Library	0.00118119%	0.00095797%	5,741,461,323	(893,931,791)	(14,812)	977,332,329	9,363	13,056	3,693	5.3	(2,795)	697
2708	Milton-Freewater Cemetery District 3	0.00092029%	0.00016784%	5,741,461,323	(893,931,791)	(49,928)	977,332,329	1,640	0	(1,640)	5.3	(9,420)	(309)
2709	Scappoose Public Library	0.00112059%	0.00137961%	5,741,461,323	(893,931,791)	17,187	977,332,329	13,483	9,747	(3,736)	5.3	3,243	(705)
2710	Klamath County Emergency Communications District	0.00874915%	0.00798006%	5,741,461,323	(893,931,791)	(51,032)	977,332,329	77,992	90,328	12,336	5.3	(9,629)	2,328
2712	Jefferson County EMS	0.00360917%	0.00454728%	5,741,461,323	(893,931,791)	62,248	977,332,329	44,442	54,311	9,869	5.3	11,745	1,862
2713	Port of Tillamook Bay	0.00715800%	0.00781601%	5,741,461,323	(893,931,791)	43,661	977,332,329	76,388	78,930	2,542	5.3	8,238	480
2714	Winchester Bay Sanitary District	0.00138076%	0.00116418%	5,741,461,323	(893,931,791)	(14,371)	977,332,329	11,378	20,109	8,731	5.3	(2,712)	1,647
2715	Jackson County Fire District 3	0.07988363%	0.07539069%	5,741,461,323	(893,931,791)	(298,123)	977,332,329	736,818	700,891	(35,927)	5.3	(56,250)	(6,779)
2716	Neskowin Water District	0.00265422%	0.00264121%	5,741,461,323	(893,931,791)	(864)	977,332,329	25,813	23,996	(1,817)	5.3	(1,63)	(343)
2717	Ice Fountain Water District	0.00164778%	0.00190366%	5,741,461,323	(893,931,791)	16,979	977,332,329	18,605	28,782	10,177	5.3	3,204	1,920
2718	Curry Library	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	15,818	15,818	5.3	0	2,985
2719	Human Solutions, Inc	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2720	Tri-Met	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2721	Klamath Housing Authority	0.00667965%	0.00453425%	5,741,461,323	(893,931,791)	(142,356)	977,332,329	44,315	55,446	11,131	5.3	(26,860)	2,100
2722	Tillamook 9-1-1	0.00000000%	0.00163624%	5,741,461,323	(893,931,791)	108,571	977,332,329	15,992	17,260	1,268	5.3	20,485	239
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2724	Nehalem Bay Wastewater Agency	0.00205211%	0.00238212%	5,741,461,323	(893,931,791)	21,897	977,332,329	23,281	18,273	(5,008)	5.3	4,132	(945)
2725	West Valley Fire District	0.00539030%	0.00639947%	5,741,461,323	(893,931,791)	66,963	977,332,329	62,544	72,736	10,192	5.3	12,635	1,923
2726	Yamhill Communications Agency	0.01451586%	0.01130766%	5,741,461,323	(893,931,791)	(212,877)	977,332,329	110,513	116,008	5,495	5.3	(40,165)	1,037
2728	Baker County Library District	0.00597198%	0.00511096%	5,741,461,323	(893,931,791)	(57,132)	977,332,329	49,951	69,451	19,500	5.3	(10,780)	3,679

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2729	Douglas County Fire District 2	0.13494030%	0.12295261%	5,741,461,323	(893,931,791)	(795,431)	977,332,329	1,201,656	1,113,892	(87,764)	5.3	(150,081)	(16,559)
2731	Canby Utility Board	0.02530615%	0.02175027%	5,741,461,323	(893,931,791)	(235,946)	977,332,329	212,572	218,500	5,928	5.3	(44,518)	1,118
2732	Umatilla County Special Library District	0.00095880%	0.00099812%	5,741,461,323	(893,931,791)	2,609	977,332,329	9,755	12,231	2,476	5.3	492	467
2733	Ward Memorial Park District	0.00234046%	0.00184563%	5,741,461,323	(893,931,791)	(32,833)	977,332,329	18,038	3,532	(14,506)	5.3	(6,195)	(2,737)
2734	Seal Rock Water District	0.00454273%	0.00465156%	5,741,461,323	(893,931,791)	7,221	977,332,329	45,461	40,897	(4,564)	5.3	1,362	(861)
2736	Wasco 9-1-1	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2737	Portland Energy Conservation Inc	0.00058436%	0.00072596%	5,741,461,323	(893,931,791)	9,396	977,332,329	7,095	0	(7,095)	5.3	1,773	(1,339)
2739	Scappoose Rural Fire Protection District	0.02440018%	0.02158824%	5,741,461,323	(893,931,791)	(186,583)	977,332,329	210,989	254,949	43,960	5.3	(35,204)	8,294
2740	Neskowin Regional Sanitary Authority	0.0068445%	0.00055027%	5,741,461,323	(893,931,791)	(8,904)	977,332,329	5,378	12,161	6,783	5.3	(1,680)	1,280
2741	Port of Garibaldi	0.00337399%	0.00201400%	5,741,461,323	(893,931,791)	(90,240)	977,332,329	19,683	32,453	12,770	5.3	(17,026)	2,409
2742	Amity Fire District	0.00132228%	0.00124006%	5,741,461,323	(893,931,791)	(5,456)	977,332,329	12,120	13,837	1,717	5.3	(1,029)	324
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	4,726	4,726	5.3	0	892
2745	Clackamas County Fire District	0.32638330%	0.34630769%	5,741,461,323	(893,931,791)	1,322,061	977,332,329	3,384,577	4,057,449	672,872	5.3	249,445	128,957
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2747	Salem Housing Authority	0.02732118%	0.02608279%	5,741,461,323	(893,931,791)	(82,173)	977,332,329	254,916	287,262	32,346	5.3	(15,504)	6,103
2749	Black Butte Ranch Police	0.00567410%	0.00485993%	5,741,461,323	(893,931,791)	(54,023)	977,332,329	47,498	43,841	(3,657)	5.3	(10,193)	(690)
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00000000%	0.00077779%	5,741,461,323	(893,931,791)	51,610	977,332,329	7,602	0	(7,602)	5.3	9,738	(1,434)
2753	Linn-Benton Housing Authority	0.00970541%	0.01040231%	5,741,461,323	(893,931,791)	46,241	977,332,329	101,665	78,464	(23,201)	5.3	8,725	(4,378)
2754	Western Lane Ambulance District	0.01502312%	0.01312132%	5,741,461,323	(893,931,791)	(126,192)	977,332,329	128,239	110,302	(17,937)	5.3	(23,810)	(3,384)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	654	654	5.3	0	123
2757	City of Stayton	0.01374458%	0.01335116%	5,741,461,323	(893,931,791)	(26,105)	977,332,329	130,485	150,835	20,350	5.3	(4,925)	3,840
2758	Mohawk Valley Rural Fire District	0.00086137%	0.00106563%	5,741,461,323	(893,931,791)	13,554	977,332,329	10,415	4,157	(6,258)	5.3	2,557	(1,181)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00093582%	0.00108865%	5,741,461,323	(893,931,791)	10,141	977,332,329	10,640	14,587	3,947	5.3	1,913	745
2761	Clackamas River Water	0.03921140%	0.03584763%	5,741,461,323	(893,931,791)	(223,199)	977,332,329	350,350	437,518	87,168	5.3	(42,113)	16,447
2763	Junction City Fire Department	0.00396140%	0.00282032%	5,741,461,323	(893,931,791)	(75,715)	977,332,329	27,564	43,122	15,558	5.3	(14,286)	2,935
2765	Green Sanitary	0.00366545%	0.00336961%	5,741,461,323	(893,931,791)	(19,631)	977,332,329	32,932	41,844	8,912	5.3	(3,704)	1,682
2766	Southwest Lincoln County Water District	0.00298356%	0.00297503%	5,741,461,323	(893,931,791)	(567)	977,332,329	29,076	41,149	12,073	5.3	(107)	2,278
2767	Springfield Utility Board	0.00051139%	0.00058812%	5,741,461,323	(893,931,791)	5,090	977,332,329	5,748	8,787	3,039	5.3	960	573
2768	Lake County Library District	0.00184905%	0.00136664%	5,741,461,323	(893,931,791)	(32,009)	977,332,329	13,357	19,095	5,738	5.3	(6,039)	1,083
2771	Harbor Water PUD	0.00101926%	0.00130296%	5,741,461,323	(893,931,791)	18,825	977,332,329	12,734	25,779	13,045	5.3	3,552	2,461
2772	Umatilla County Soil & Water District	0.00097557%	0.00116838%	5,741,461,323	(893,931,791)	12,794	977,332,329	11,419	4,216	(7,203)	5.3	2,414	(1,359)
2773	Housing Authority of Jackson County	0.03534976%	0.03232474%	5,741,461,323	(893,931,791)	(200,721)	977,332,329	315,920	369,349	53,429	5.3	(37,872)	10,081
2774	Oregon Trail Library District	0.00150824%	0.00140566%	5,741,461,323	(893,931,791)	(6,807)	977,332,329	13,738	10,847	(2,891)	5.3	(1,284)	(545)
2776	Rainier Cemetery District	0.00040926%	0.00009410%	5,741,461,323	(893,931,791)	(20,912)	977,332,329	920	2,011	1,091	5.3	(3,946)	206
2777	City of Newberg	0.08977217%	0.08326415%	5,741,461,323	(893,931,791)	(431,833)	977,332,329	813,767	853,339	39,572	5.3	(81,478)	7,466
2778	Mulino Water District 23	0.00084311%	0.00076055%	5,741,461,323	(893,931,791)	(5,478)	977,332,329	7,433	8,871	1,438	5.3	(1,034)	271
2779	Brownsville Rural Fire Protection District	0.00058465%	0.00132237%	5,741,461,323	(893,931,791)	48,951	977,332,329	12,924	9,964	(2,960)	5.3	9,236	(558)
2780	Nehalem Bay Health District	0.00038183%	0.00047983%	5,741,461,323	(893,931,791)	6,503	977,332,329	4,690	3,797	(893)	5.3	1,227	(168)
2781	North Bend Coos-Curry Housing Authority	0.00646940%	0.00654186%	5,741,461,323	(893,931,791)	4,808	977,332,329	63,936	99,936	36,000	5.3	907	6,792
2782	Millington Rural Fire Protection District	0.00000000%	0.00003014%	5,741,461,323	(893,931,791)	2,000	977,332,329	295	3,491	3,196	5.3	377	603
2783	Tillamook Fire District	0.00235497%	0.00226715%	5,741,461,323	(893,931,791)	(5,827)	977,332,329	22,158	34,242	12,084	5.3	(1,099)	2,280
2784	Eisenschmidt Pool	0.00255516%	0.00198860%	5,741,461,323	(893,931,791)	(37,594)	977,332,329	19,435	20,377	942	5.3	(7,093)	178
2785	Fern Ridge Community Library	0.00017885%	0.00036659%	5,741,461,323	(893,931,791)	12,458	977,332,329	3,583	8,662	5,079	5.3	2,351	958
2786	Seal Rock Rural Fire Protection District	0.00059692%	0.00061071%	5,741,461,323	(893,931,791)	915	977,332,329	5,969	1,307	(4,662)	5.3	173	(880)
2788	Port of Hood River	0.00825976%	0.00792266%	5,741,461,323	(893,931,791)	(22,367)	977,332,329	77,431	128,516	51,085	5.3	(4,220)	9,639
2789	Farmers Irrigation District	0.00497189%	0.00496597%	5,741,461,323	(893,931,791)	(393)	977,332,329	48,534	31,937	(16,597)	5.3	(74)	(3,132)
2790	Silver Falls Library District	0.00542907%	0.00366400%	5,741,461,323	(893,931,791)	(117,119)	977,332,329	35,809	53,515	17,706	5.3	(22,098)	3,341
2792	North Wasco County Parks And Recreation District	0.00517787%	0.00414604%	5,741,461,323	(893,931,791)	(68,465)	977,332,329	40,521	47,925	7,404	5.3	(12,918)	1,397
2793	North Lincoln Fire & Rescue District 1	0.00795487%	0.00798459%	5,741,461,323	(893,931,791)	1,972	977,332,329	78,036	87,369	9,333	5.3	372	1,761
2794	Siuslaw Rural Fire Protection District 1	0.00718231%	0.00878556%	5,741,461,323	(893,931,791)	106,382	977,332,329	85,864	93,130	7,266	5.3	20,072	1,371
2796	West Side Rural Fire Protection District	0.00059395%	0.00092343%	5,741,461,323	(893,931,791)	21,862	977,332,329	9,025	16,305	7,280	5.3	4,125	1,374
2797	Vernonia Fire	0.00050990%	0.00052208%	5,741,461,323	(893,931,791)	808	977,332,329	5,102	5,809	707	5.3	152	133
2798	Fairview Water District	0.00200643%	0.00105813%	5,741,461,323	(893,931,791)	(62,923)	977,332,329	10,341	6,876	(3,465)	5.3	(11,872)	(654)
2799	Sublimity Fire District	0.00252667%	0.00105273%	5,741,461,323	(893,931,791)	(97,802)	977,332,329	10,289	12,568	2,279	5.3	(18,453)	430
2801	Coburg Rural Fire Protection District	0.00154783%	0.00153688%	5,741,461,323	(893,931,791)	(727)	977,332,329	15,020	17,396	2,376	5.3	(137)	448
2802	Rural Road Assessment District 3	0.00335055%	0.00259253%	5,741,461,323	(893,931,791)	(50,297)	977,332,329	25,338	22,914	(2,424)	5.3	(9,490)	(457)
2803	Southwestern Polk County Rural Fire Protection District	0.00010540%	0.00012001%	5,741,461,323	(893,931,791)	970	977,332,329	1,173	1,737	564	5.3	183	106

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2804	Aurora Rural Fire Protection District	0.00352556%	0.00352384%	5,741,461,323	(893,931,791)	(115)	977,332,329	34,440	23,181	(11,259)	5.3	(22)	(2,124)
2806	Multnomah County Rural Fire Protection District 14	0.00064686%	0.00053670%	5,741,461,323	(893,931,791)	(7,310)	977,332,329	5,245	6,935	1,690	5.3	(1,379)	319
2808	Lifeways	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2809	Juntura Road District 4	0.00023173%	0.00019058%	5,741,461,323	(893,931,791)	(2,731)	977,332,329	1,863	0	(1,863)	5.3	(515)	(352)
2810	Sutherlin Water Control District	0.00064425%	0.00062393%	5,741,461,323	(893,931,791)	(1,349)	977,332,329	6,098	5,250	(848)	5.3	(255)	(160)
2811	Mid-Columbia Center For Living	0.05310307%	0.05991821%	5,741,461,323	(893,931,791)	452,212	977,332,329	585,600	677,953	92,353	5.3	85,323	17,425
2812	Workforce Development Board	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2814	The Job Council	0.02762738%	0.02507468%	5,741,461,323	(893,931,791)	(169,382)	977,332,329	245,063	64,978	(180,085)	5.3	(31,959)	(33,978)
2815	Hermiston Rural Fire Protection District	0.02459857%	0.02742535%	5,741,461,323	(893,931,791)	187,567	977,332,329	268,037	400,932	132,895	5.3	35,390	25,075
2816	Odell Sanitary District	0.00337687%	0.00209985%	5,741,461,323	(893,931,791)	(84,735)	977,332,329	20,523	26,475	5,952	5.3	(15,988)	1,123
2817	Wickiup Water District	0.00125518%	0.00122194%	5,741,461,323	(893,931,791)	(1,205)	977,332,329	11,942	10,214	(1,728)	5.3	(416)	(326)
2818	Netarts Water District	0.00175263%	0.00121493%	5,741,461,323	(893,931,791)	(35,678)	977,332,329	11,874	15,606	3,732	5.3	(6,732)	704
2819	Harrisburg Fire and Rescue	0.00251623%	0.00124087%	5,741,461,323	(893,931,791)	(84,624)	977,332,329	12,127	18,770	6,643	5.3	(15,967)	1,253
2820	Central Oregon Coast Fire & Rescue District	0.00416108%	0.00347529%	5,741,461,323	(893,931,791)	(45,505)	977,332,329	33,965	19,989	(13,976)	5.3	(8,586)	(2,637)
2821	Tillamook County Soil And Water Conservation District	0.00073006%	0.00141714%	5,741,461,323	(893,931,791)	45,590	977,332,329	13,850	23,921	10,071	5.3	8,602	1,900
2822	Deschutes County Rural Fire Protection District 2	0.00149186%	0.00136689%	5,741,461,323	(893,931,791)	(8,292)	977,332,329	13,559	17,104	3,745	5.3	(1,565)	707
2823	Lyons Fire District	0.00059928%	0.00053478%	5,741,461,323	(893,931,791)	(4,279)	977,332,329	5,227	2,006	(3,221)	5.3	(807)	(608)
2824	Glide Fire Department	0.00060031%	0.00073682%	5,741,461,323	(893,931,791)	9,058	977,332,329	7,201	6,524	(677)	5.3	1,709	(128)
2825	Northern Oregon Corrections	0.03434863%	0.03562769%	5,741,461,323	(893,931,791)	84,871	977,332,329	348,201	259,637	(88,564)	5.3	16,013	(16,710)
2826	Wasco County Soil-Water Conservation District	0.00412676%	0.00327561%	5,741,461,323	(893,931,791)	(8,477)	977,332,329	32,014	31,421	(593)	5.3	(10,656)	(112)
2828	Deschutes Public Library District	0.00337348%	0.02836211%	5,741,461,323	(893,931,791)	(356,412)	977,332,329	277,192	448,975	171,783	5.3	(67,248)	32,412
2829	Hubbard Rural Fire Protection District	0.00059320%	0.00000000%	5,741,461,323	(893,931,791)	(39,360)	977,332,329	0	2,223	2,223	5.3	(7,426)	419
2830	Netarts-Oceanside Rural Fire Protection District	0.00180424%	0.00165562%	5,741,461,323	(893,931,791)	(9,869)	977,332,329	16,180	18,659	2,479	5.3	(1,862)	468
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2832	CareOregon	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2833	Boardman Rural Fire Protection District	0.00402219%	0.00346372%	5,741,461,323	(893,931,791)	(37,056)	977,332,329	33,852	56,577	22,725	5.3	(6,992)	4,288
2834	Crescent Rural Fire Protection District	0.00427238%	0.00105308%	5,741,461,323	(893,931,791)	(213,614)	977,332,329	10,292	20,063	9,771	5.3	(40,305)	1,844
2835	North Clackamas County Water Commission	0.00318559%	0.00261693%	5,741,461,323	(893,931,791)	(37,732)	977,332,329	25,576	21,091	(4,485)	5.3	(7,119)	(846)
2837	NORCOM	0.01236005%	0.01216606%	5,741,461,323	(893,931,791)	(12,872)	977,332,329	118,903	109,437	(9,466)	5.3	(2,429)	(1,786)
2838	High Desert Parks & Recreation District	0.00034838%	0.00008022%	5,741,461,323	(893,931,791)	(17,793)	977,332,329	784	2,700	1,916	5.3	(3,357)	362
2839	North Morrow Vector Control District	0.00154236%	0.00142454%	5,741,461,323	(893,931,791)	(7,818)	977,332,329	13,922	16,683	2,761	5.3	(1,475)	521
2840	Cannon Beach Rural Fire Protection District	0.00207725%	0.00221190%	5,741,461,323	(893,931,791)	8,935	977,332,329	21,618	15,466	(6,152)	5.3	1,686	(1,161)
2841	Jefferson County Soil & Water Conservation District	0.00077417%	0.00102659%	5,741,461,323	(893,931,791)	16,749	977,332,329	10,033	16,025	5,992	5.3	3,160	1,131
2842	Tualatin Valley Water District	0.10956294%	0.10111622%	5,741,461,323	(893,931,791)	(560,473)	977,332,329	988,242	1,026,568	38,326	5.3	(105,750)	7,231
2843	Yachats Rural Fire Protection District	0.00282131%	0.00266857%	5,741,461,323	(893,931,791)	(10,135)	977,332,329	26,081	43,522	17,441	5.3	(1,912)	3,291
2844	Crook County Rural Fire Protection District 1	0.02173911%	0.02361991%	5,741,461,323	(893,931,791)	124,798	977,332,329	230,845	250,486	19,641	5.3	23,547	3,706
2845	Sunrise Water Authority	0.01415039%	0.01225408%	5,741,461,323	(893,931,791)	(125,828)	977,332,329	119,763	162,598	42,835	5.3	(23,741)	8,082
2846	Jefferson County Library District	0.00278497%	0.00211074%	5,741,461,323	(893,931,791)	(44,739)	977,332,329	20,629	25,663	5,034	5.3	(8,441)	950
2847	Sweet Home Fire and Ambulance District	0.01337773%	0.01295315%	5,741,461,323	(893,931,791)	(28,172)	977,332,329	126,595	153,504	26,909	5.3	(5,315)	5,077
2848	Lane Transit District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2849	Lebanon Aquatic District	0.00241487%	0.00211776%	5,741,461,323	(893,931,791)	(19,714)	977,332,329	20,698	18,408	(2,290)	5.3	(3,720)	(432)
2850	Lake County 4-H & Extension Service	0.00055054%	0.00057818%	5,741,461,323	(893,931,791)	1,834	977,332,329	5,651	1,148	(4,503)	5.3	346	(850)
2851	East Umatilla County Rural Fire Protection District	0.00087562%	0.00071758%	5,741,461,323	(893,931,791)	(10,487)	977,332,329	7,013	10,514	3,501	5.3	(1,979)	661
2852	Ochoco Irrigation District	0.00351786%	0.00371493%	5,741,461,323	(893,931,791)	13,077	977,332,329	36,307	29,464	(6,843)	5.3	2,467	(1,291)
2853	Mill City Rural Fire Protection District	0.00052926%	0.00053505%	5,741,461,323	(893,931,791)	384	977,332,329	5,229	5,296	67	5.3	72	13
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
2855	Harney Hospital	0.08710214%	0.09187897%	5,741,461,323	(893,931,791)	316,962	977,332,329	897,963	811,386	(86,577)	5.3	59,804	(16,335)
2856	Mid-Columbia Council Of Governments	0.00024522%	0.00017038%	5,741,461,323	(893,931,791)	(4,966)	977,332,329	1,665	0	(1,665)	5.3	(937)	(314)
2857	Sunriver Service District	0.02428779%	0.02236151%	5,741,461,323	(893,931,791)	(127,817)	977,332,329	218,546	215,128	(3,418)	5.3	(24,116)	(645)
2858	Nesika Beach-Ophir Water District	0.00100344%	0.00112237%	5,741,461,323	(893,931,791)	7,891	977,332,329	10,969	10,802	(167)	5.3	1,489	(32)
2859	South Lane County Fire and Rescue	0.03291621%	0.02966945%	5,741,461,323	(893,931,791)	(215,435)	977,332,329	289,969	348,752	58,783	5.3	(40,648)	11,091
2860	Coos County Airport District	0.00658571%	0.00671811%	5,741,461,323	(893,931,791)	8,785	977,332,329	65,658	47,946	(17,712)	5.3	1,658	(3,342)
2861	Mt Angel Fire District	0.00016671%	0.00035156%	5,741,461,323	(893,931,791)	12,266	977,332,329	3,436	5,491	2,055	5.3	2,314	388
2864	Tri-City Water and Sanitary Authority	0.00419075%	0.00407520%	5,741,461,323	(893,931,791)	(7,667)	977,332,329	39,828	35,028	(4,800)	5.3	(1,447)	(906)
2865	Tri-County Cooperative Weed Management Area	0.00053183%	0.00036012%	5,741,461,323	(893,931,791)	(11,394)	977,332,329	3,520	4,044	524	5.3	(2,150)	99
2866	Jefferson Behavioral Health	0.00005487%	0.00004815%	5,741,461,323	(893,931,791)	(446)	977,332,329	471	0	(471)	5.3	(84)	(89)
2867	West Multnomah Soil And Water Conservation District	0.00741222%	0.00625295%	5,741,461,323	(893,931,791)	(76,922)	977,332,329	61,112	80,561	19,449	5.3	(14,514)	3,670
2869	Nehalem Bay Fire & Rescue	0.00205006%	0.00230636%	5,741,461,323	(893,931,791)	17,006	977,332,329	22,541	37,395	14,854	5.3	3,209	2,803

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2870	Clackamas River Water Providers	0.00083115%	0.00068011%	5,741,461,323	(893,931,791)	(10,022)	977,332,329	6,647	13,144	6,497	5.3	(1,891)	1,226
2872	Emergency Communications of Southern Oregon	0.00004584%	0.00003803%	5,741,461,323	(893,931,791)	(518)	977,332,329	372	0	(372)	5.3	(98)	(70)
2873	Mosier Fire District	0.00042925%	0.00035334%	5,741,461,323	(893,931,791)	(5,037)	977,332,329	3,453	4,080	627	5.3	(950)	118
2874	Umatilla-Morrow Radio and Data District	0.00056529%	0.00082428%	5,741,461,323	(893,931,791)	17,185	977,332,329	8,056	17,410	9,354	5.3	3,242	1,765
2876	Oregon Municipal Electric Utilities Association	0.00057056%	0.00042218%	5,741,461,323	(893,931,791)	(9,846)	977,332,329	4,126	10,957	6,831	5.3	(1,858)	1,289
2877	Mid-Columbia Fire And Rescue V1-801	0.002005360%	0.01656950%	5,741,461,323	(893,931,791)	(231,184)	977,332,329	161,939	255,056	93,117	5.3	(43,620)	17,569
2878	Yamhill Fire Protection District	0.00081905%	0.00101753%	5,741,461,323	(893,931,791)	13,170	977,332,329	9,945	8,917	(1,028)	5.3	2,485	(194)
2879	LaGrande Rural Fire Protection District	0.00000000%	0.00067642%	5,741,461,323	(893,931,791)	44,883	977,332,329	6,611	9,824	3,213	5.3	8,468	606
2880	Oregon Health & Science University	3.97698767%	3.50511750%	5,741,461,323	(893,931,791)	(31,130,440)	977,332,329	34,256,646	31,779,270	(2,477,376)	5.3	(5,907,630)	(467,429)
2881	Lake Chinook Fire and Rescue District	0.00000000%	0.00031971%	5,741,461,323	(893,931,791)	21,214	977,332,329	3,125	4,402	1,277	5.3	4,003	241
2883	Lane Fire Authority	0.03668098%	0.03539866%	5,741,461,323	(893,931,791)	(85,087)	977,332,329	345,963	419,172	73,209	5.3	(16,054)	13,813
2884	North Central Public Health District	0.00000000%	0.01506929%	5,741,461,323	(893,931,791)	999,906	977,332,329	147,277	141,029	(6,248)	5.3	188,662	(1,179)
2885	Siletz Rural Fire Protection District	0.00000000%	0.00121429%	5,741,461,323	(893,931,791)	80,572	977,332,329	11,868	11,456	(412)	5.3	15,202	(78)
2886	Idanha-Detroit Rural Fire Protection District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	571	571	5.3	0	108
2900	Clatsop Community College	0.03901406%	0.03822211%	5,741,461,323	(893,931,791)	(52,549)	977,332,329	373,557	306,963	(66,594)	5.3	(9,915)	(12,565)
2901	Blue Mountain Community College	0.08246021%	0.07962679%	5,741,461,323	(893,931,791)	(188,008)	977,332,329	778,218	757,078	(21,140)	5.3	(35,473)	(3,989)
2902	Treasure Valley Community College	0.06047771%	0.07011585%	5,741,461,323	(893,931,791)	639,528	977,332,329	685,265	348,260	(337,005)	5.3	120,666	(63,586)
2903	Umpqua Community College	0.10678295%	0.10999775%	5,741,461,323	(893,931,791)	213,314	977,332,329	1,075,044	858,803	(216,241)	5.3	40,248	(40,800)
2904	Lane Community College	0.38736079%	0.38654318%	5,741,461,323	(893,931,791)	(54,252)	977,332,329	3,777,811	2,784,969	(992,842)	5.3	(10,236)	(187,329)
2905	Mt Hood Community College	0.14963427%	0.17768341%	5,741,461,323	(893,931,791)	1,861,171	977,332,329	1,736,557	447,767	(1,288,790)	5.3	351,164	(243,168)
2906	Klamath Community College	0.06718789%	0.04655981%	5,741,461,323	(893,931,791)	(1,368,754)	977,332,329	455,044	982,388	527,344	5.3	(258,255)	99,499
2908	Clackamas Community College	0.19112669%	0.21643614%	5,741,461,323	(893,931,791)	1,679,381	977,332,329	2,115,300	1,638,448	(476,852)	5.3	316,864	(89,972)
2910	Linn-Benton Community College	0.20103454%	0.20367682%	5,741,461,323	(893,931,791)	175,325	977,332,329	1,990,599	1,672,187	(318,412)	5.3	33,080	(60,078)
2918	Portland Community College	1.07067611%	1.11144907%	5,741,461,323	(893,931,791)	2,705,446	977,332,329	10,862,551	8,996,796	(1,865,755)	5.3	510,462	(352,029)
2919	Chemeketa Community College	0.30014823%	0.33252589%	5,741,461,323	(893,931,791)	2,148,385	977,332,329	3,249,883	2,310,714	(939,169)	5.3	405,356	(177,202)
2922	Rogue Community College	0.16520408%	0.16813948%	5,741,461,323	(893,931,791)	194,776	977,332,329	1,643,281	1,472,699	(170,582)	5.3	36,750	(32,185)
2995	Oregon Coast Community College	0.01995933%	0.01804934%	5,741,461,323	(893,931,791)	(126,736)	977,332,329	176,402	133,243	(43,159)	5.3	(32,912)	(8,143)
2996	Columbia Gorge Community College	0.05487119%	0.05359039%	5,741,461,323	(893,931,791)	(84,987)	977,332,329	523,756	407,465	(116,291)	5.3	(16,035)	(21,942)
2997	Tillamook Bay Community College	0.01028858%	0.01368188%	5,741,461,323	(893,931,791)	225,159	977,332,329	133,717	86,643	(47,074)	5.3	42,483	(8,882)
2998	Southwestern Community College	0.07275499%	0.07679160%	5,741,461,323	(893,931,791)	267,844	977,332,329	750,509	505,068	(245,441)	5.3	50,537	(46,310)
2999	Central Oregon Community College	0.24676204%	0.24471489%	5,741,461,323	(893,931,791)	(135,836)	977,332,329	2,391,678	2,396,672	4,994	5.3	(25,629)	942
3003	Baker School District 5J	0.08816289%	0.09313534%	5,741,461,323	(893,931,791)	329,941	977,332,329	910,242	754,541	(155,701)	5.3	62,253	(29,378)
3008	Huntington School District 16J	0.00988262%	0.00736950%	5,741,461,323	(893,931,791)	(166,755)	977,332,329	72,025	119,291	47,266	5.3	8,918	31,463
3016	Burnt River High School	0.00724021%	0.00576741%	5,741,461,323	(893,931,791)	(97,726)	977,332,329	56,367	92,566	36,199	5.3	(18,439)	6,830
3027	Pine-Eagle School District 61	0.01885661%	0.01862472%	5,741,461,323	(893,931,791)	(15,387)	977,332,329	182,025	262,755	80,730	5.3	(2,903)	15,232
3037	Alsea School	0.01860108%	0.01528724%	5,741,461,323	(893,931,791)	(219,886)	977,332,329	149,407	205,666	56,259	5.3	(41,488)	10,615
3039	Corvallis School District 509J	0.29210349%	0.31084737%	5,741,461,323	(893,931,791)	1,243,730	977,332,329	3,038,012	2,148,059	(889,953)	5.3	234,666	(167,916)
3043	Philomath School District 17J	0.06774442%	0.06545461%	5,741,461,323	(893,931,791)	(151,939)	977,332,329	639,709	590,610	(49,099)	5.3	(9,264)	(9,264)
3049	Monroe Elementary School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3075	West Linn School District	0.49006718%	0.52213225%	5,741,461,323	(893,931,791)	2,127,644	977,332,329	5,102,967	4,425,686	(677,281)	5.3	401,442	(127,789)
3083	Welches Elementary School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,455	1,455	5.3	0	275
3109	Boring School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,914	1,914	5.3	0	361
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	2,585	2,585	5.3	0	488
3116	Colton School District 53	0.06099327%	0.04668957%	5,741,461,323	(893,931,791)	(949,107)	977,332,329	456,312	573,001	116,689	5.3	(179,077)	22,017
3122	Oregon City School District 62	0.43326436%	0.44751909%	5,741,461,323	(893,931,791)	945,857	977,332,329	4,373,749	3,656,978	(716,771)	5.3	178,464	(135,240)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	4,779	4,779	5.3	0	902
3160	Gladstone School District 115	0.00000000%	0.03245975%	5,741,461,323	(893,931,791)	2,153,832	977,332,329	317,240	0	(317,240)	5.3	406,383	(59,857)
3174	Canby Union High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	348	348	5.3	0	66
3175	Sandy Union High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,320	1,320	5.3	0	249
3176	Molalla Union High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3179	Clatsop County School District 1C	0.00469627%	0.04543070%	5,741,461,323	(893,931,791)	2,702,890	977,332,329	444,009	10,994	(433,015)	5.3	509,979	(81,701)
3186	Jewell School District 8	0.03352521%	0.02838376%	5,741,461,323	(893,931,791)	(341,155)	977,332,329	277,404	310,305	32,901	5.3	(64,369)	6,208
3187	Seaside Schools	0.09867842%	0.09622785%	5,741,461,323	(893,931,791)	(162,606)	977,332,329	940,466	888,279	(52,187)	5.3	(30,680)	(9,847)
3195	Warrenton-Hammond School District	0.05942954%	0.05233151%	5,741,461,323	(893,931,791)	(470,983)	977,332,329	511,453	521,932	10,479	5.3	(88,865)	1,977
3230	Vernonia School District	0.05468341%	0.04958600%	5,741,461,323	(893,931,791)	(338,233)	977,332,329	484,620	630,404	145,784	5.3	(63,818)	27,506
3241	Coquille School District 8	0.08175135%	0.06633261%	5,741,461,323	(893,931,791)	(1,023,094)	977,332,329	648,290	862,709	214,419	5.3	(193,037)	40,456

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3242	Coos Bay School District 9	0.17838252%	0.16484579%	5,741,461,323	(893,931,791)	(898,215)	977,332,329	1,611,091	1,699,284	88,193	5.3	(169,475)	16,640
3245	North Bend Public Schools	0.10906101%	0.11646646%	5,741,461,323	(893,931,791)	491,381	977,332,329	1,138,264	1,021,905	(116,359)	5.3	92,713	(21,955)
3252	Powers School District	0.01558265%	0.01274848%	5,741,461,323	(893,931,791)	(188,058)	977,332,329	124,595	151,131	26,536	5.3	(35,483)	5,007
3257	Myrtle Point School District 41	0.06491542%	0.05768874%	5,741,461,323	(893,931,791)	(479,519)	977,332,329	563,811	743,161	179,350	5.3	(90,475)	33,840
3264	Bandon School District	0.06695697%	0.05313217%	5,741,461,323	(893,931,791)	(917,330)	977,332,329	519,278	644,272	124,994	5.3	(173,081)	23,584
3274	Crook County School District	0.05828082%	0.08531263%	5,741,461,323	(893,931,791)	1,793,667	977,332,329	833,788	81,631	(752,157)	5.3	338,428	(141,916)
3275	Port Orford-Langlois School District 2CJ	0.02480228%	0.02561757%	5,741,461,323	(893,931,791)	54,098	977,332,329	250,369	301,500	51,131	5.3	10,207	9,647
3277	Curry County School District 3C	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	946	946	5.3	0	178
3281	Ophir School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3283	Brookings-Harbor School District 17C	0.04444722%	0.05453839%	5,741,461,323	(893,931,791)	669,589	977,332,329	533,021	179,648	(353,373)	5.3	126,338	(66,674)
3288	Central Curry School District 1	0.04127202%	0.03796608%	5,741,461,323	(893,931,791)	(219,362)	977,332,329	371,055	426,045	54,990	5.3	(41,389)	10,375
3291	Bend-La Pine Public Schools	0.94498571%	0.95112141%	5,741,461,323	(893,931,791)	407,128	977,332,329	9,295,617	8,518,138	(777,479)	5.3	76,818	(146,694)
3296	Sisters School District	0.03391430%	0.03886288%	5,741,461,323	(893,931,791)	328,358	977,332,329	379,819	60,283	(319,536)	5.3	61,954	(60,290)
3307	Oakland School District	0.04967684%	0.04416198%	5,741,461,323	(893,931,791)	(365,934)	977,332,329	431,609	482,154	50,545	5.3	(69,044)	9,537
3310	Roseburg Public Schools	0.22374504%	0.22760213%	5,741,461,323	(893,931,791)	255,933	977,332,329	2,224,429	1,507,875	(716,554)	5.3	48,289	(135,199)
3316	Glide School District 12	0.03590609%	0.03528050%	5,741,461,323	(893,931,791)	(41,510)	977,332,329	344,808	304,999	(39,809)	5.3	(7,832)	(7,511)
3318	Days Creek School District 15	0.02183922%	0.01688762%	5,741,461,323	(893,931,791)	(328,558)	977,332,329	165,048	203,747	38,699	5.3	7,302	(13,587)
3319	South Umpqua School District	0.00000000%	0.00736832%	5,741,461,323	(893,931,791)	488,917	977,332,329	72,013	0	(72,013)	5.3	92,248	(10,923)
3320	Camas Valley School District 21	0.01716104%	0.01628858%	5,741,461,323	(893,931,791)	(57,891)	977,332,329	159,194	221,892	62,698	5.3	11,830	(13,587)
3321	North Douglas School District 22	0.03239021%	0.02809520%	5,741,461,323	(893,931,791)	(284,990)	977,332,329	274,583	333,683	59,100	5.3	(53,772)	11,151
3324	Yoncalla School District 32	0.02492187%	0.02572618%	5,741,461,323	(893,931,791)	53,369	977,332,329	251,430	277,752	26,322	5.3	10,070	4,966
3325	Elkton School District 34	0.01978705%	0.01880114%	5,741,461,323	(893,931,791)	(65,420)	977,332,329	183,750	223,286	39,536	5.3	(12,343)	7,460
3331	Umpqua School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3335	Riddle School District	0.03344688%	0.02907038%	5,741,461,323	(893,931,791)	(290,398)	977,332,329	284,114	386,416	102,302	5.3	(54,792)	19,302
3338	Glendale 77	0.03175365%	0.02430314%	5,741,461,323	(893,931,791)	(494,371)	977,332,329	237,522	296,355	58,833	5.3	(93,278)	11,101
3349	Winston-Dillard Schools	0.00000000%	0.00108279%	5,741,461,323	(893,931,791)	71,848	977,332,329	10,582	0	(10,582)	5.3	13,556	(1,997)
3353	Sutherlin School District 130	0.03187822%	0.03754066%	5,741,461,323	(893,931,791)	375,726	977,332,329	366,897	72,117	(294,780)	5.3	70,892	(55,619)
3361	Arlington Public Schools	0.02092548%	0.01652657%	5,741,461,323	(893,931,791)	(291,886)	977,332,329	161,520	193,490	31,970	5.3	(55,073)	6,032
3364	Condon Admin School District 25J	0.01624534%	0.01303610%	5,741,461,323	(893,931,791)	(212,946)	977,332,329	127,406	144,223	16,817	5.3	(40,178)	3,173
3370	Prairie City School District 4	0.01621323%	0.01466061%	5,741,461,323	(893,931,791)	(103,022)	977,332,329	143,283	192,942	49,659	5.3	(19,438)	9,370
3372	Monument School District 8	0.0110955%	0.00847127%	5,741,461,323	(893,931,791)	(108,706)	977,332,329	82,792	100,909	18,117	5.3	(20,511)	3,418
3375	Dayville School District 16J	0.00916981%	0.00961728%	5,741,461,323	(893,931,791)	29,691	977,332,329	93,993	112,448	18,455	5.3	5,602	3,482
3376	Long Creek Schools	0.00616742%	0.00538459%	5,741,461,323	(893,931,791)	(51,944)	977,332,329	52,625	71,982	19,357	5.3	(9,801)	3,652
3392	Burns-Slater School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3394	Crane Elementary School	0.00323040%	0.00386248%	5,741,461,323	(893,931,791)	41,941	977,332,329	37,749	46,196	8,447	5.3	7,913	1,594
3395	Pine Creek School	0.00059133%	0.00051516%	5,741,461,323	(893,931,791)	(5,054)	977,332,329	5,035	5,499	464	5.3	(954)	88
3396	Diamond School District 7	0.00298637%	0.00185910%	5,741,461,323	(893,931,791)	(21,799)	977,332,329	18,170	24,998	6,828	5.3	(14,113)	1,288
3397	Suntex School District	0.00184909%	0.00193142%	5,741,461,323	(893,931,791)	5,463	977,332,329	18,876	20,764	1,888	5.3	1,031	356
3398	Drewsey School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	4,854	4,854	5.3	0	916
3399	Frenchglen School District	0.00247632%	0.00191379%	5,741,461,323	(893,931,791)	(37,325)	977,332,329	18,704	20,212	1,508	5.3	(7,042)	285
3405	Fields-Trout Creek 33	0.00253429%	0.00157987%	5,741,461,323	(893,931,791)	(63,330)	977,332,329	15,441	19,022	3,581	5.3	(11,949)	676
3407	Crane Union High School	0.01433352%	0.01187136%	5,741,461,323	(893,931,791)	(163,374)	977,332,329	116,023	97,049	(18,774)	5.3	(30,825)	(3,580)
3408	Burns Union High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	862	862	5.3	0	163
3409	Hood River County School District	0.26192904%	0.24385860%	5,741,461,323	(893,931,791)	(1,199,044)	977,332,329	2,383,309	2,094,583	(288,726)	5.3	(226,235)	(54,477)
3414	City of Phoenix School District	0.11599301%	0.10533443%	5,741,461,323	(893,931,791)	(707,238)	977,332,329	1,029,467	860,742	(168,725)	5.3	(133,441)	(31,835)
3415	Ashland Public Schools	0.26572726%	0.23026013%	5,741,461,323	(893,931,791)	(2,353,139)	977,332,329	2,250,407	2,827,582	577,175	5.3	(444,035)	108,901
3416	Central Point School District 6	0.36740688%	0.32885809%	5,741,461,323	(893,931,791)	(2,557,864)	977,332,329	3,214,036	4,026,521	812,485	5.3	(482,616)	153,299
3417	Eagle Point School District 9	0.31464062%	0.28263035%	5,741,461,323	(893,931,791)	(2,124,007)	977,332,329	2,762,238	3,565,456	803,218	5.3	(400,756)	151,551
3424	Rogue River School District	0.06643740%	0.05562412%	5,741,461,323	(893,931,791)	(717,503)	977,332,329	543,633	665,309	121,676	5.3	(135,378)	22,958
3432	Prospect School District	0.02314817%	0.01811084%	5,741,461,323	(893,931,791)	(334,246)	977,332,329	177,003	218,447	41,444	5.3	(63,065)	7,820
3439	Butte Falls School District	0.02020056%	0.01882263%	5,741,461,323	(893,931,791)	(91,431)	977,332,329	183,960	177,773	(6,187)	5.3	(17,251)	(1,167)
3440	Pinehurst School	0.00343985%	0.00306492%	5,741,461,323	(893,931,791)	(24,877)	977,332,329	29,954	22,590	(7,364)	5.3	(4,694)	(1,389)
3445	Culver School District 4	0.05750583%	0.05515161%	5,741,461,323	(893,931,791)	(156,212)	977,332,329	539,015	591,813	52,798	5.3	(29,474)	9,962
3446	Ashwood School	0.00000000%	0.00059411%	5,741,461,323	(893,931,791)	39,422	977,332,329	5,806	5,823	17	5.3	7,438	3
3447	Madras School District	0.22233870%	0.20920767%	5,741,461,323	(893,931,791)	(871,295)	977,332,329	2,044,654	1,959,992	(84,662)	5.3	(164,395)	(15,974)
3451	Black Butte School District	0.00339753%	0.00335913%	5,741,461,323	(893,931,791)	(2,548)	977,332,329	32,830	30,957	(1,873)	5.3	(481)	(353)
3453	Josephine County School District Cu	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	9,166	9,166	5.3	0	1,729

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	
												Share Recognized During Measurement Period	Employer Contributions Recognized During Measurement Period
3454	Grants Pass School District	0.58284793%	0.51956595%	5,741,461,323	(893,931,791)	(4,199,008)	977,332,329	5,077,886	6,402,561	1,324,675	5.3	(792,266)	249,939
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	3,325	3,325	5.3	0	627
3456	Klamath County School District	0.57601058%	0.48785596%	5,741,461,323	(893,931,791)	(5,849,406)	977,332,329	4,767,974	6,661,154	1,893,180	5.3	(1,103,662)	357,204
3457	Klamath Falls City Schools	0.31126175%	0.26404411%	5,741,461,323	(893,931,791)	(3,133,076)	977,332,329	2,580,588	3,326,303	745,715	5.3	(591,146)	140,701
3460	Union School District 5	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3461	Lake County School District 7	0.07215241%	0.06389148%	5,741,461,323	(893,931,791)	(548,145)	977,332,329	624,432	810,643	186,211	5.3	(103,424)	35,134
3462	Paisley School District	0.01301072%	0.01224303%	5,741,461,323	(893,931,791)	0	977,332,329	0	119,655	138,945	5.3	0	3,640
3463	North Lake School District 14	0.02740702%	0.02151645%	5,741,461,323	(893,931,791)	(390,862)	977,332,329	210,287	319,540	109,253	5.3	(73,748)	20,614
3464	Plush School District	0.00179909%	0.00153299%	5,741,461,323	(893,931,791)	(17,657)	977,332,329	14,982	18,855	3,873	5.3	(3,332)	731
3465	Adel School District 21	0.00167684%	0.00143905%	5,741,461,323	(893,931,791)	(15,779)	977,332,329	14,064	24,299	10,235	5.3	(2,977)	1,931
3470	Pleasant Hill School District	0.07590186%	0.06352305%	5,741,461,323	(893,931,791)	(821,383)	977,332,329	620,831	816,443	195,612	5.3	(154,978)	36,908
3473	Eugene School District 4J	1.24405605%	1.14553912%	5,741,461,323	(893,931,791)	(6,536,985)	977,332,329	11,195,724	12,361,161	1,165,437	5.3	(1,233,393)	219,894
3487	Springfield School District 19	0.57629681%	0.57518871%	5,741,461,323	(893,931,791)	(73,526)	977,332,329	5,621,505	4,820,660	(800,845)	5.3	(13,873)	(151,103)
3494	Fern Ridge School District	0.05109079%	0.05956165%	5,741,461,323	(893,931,791)	562,074	977,332,329	582,115	372,781	(209,334)	5.3	106,052	(39,497)
3498	Mapleton School District	0.02725274%	0.02215418%	5,741,461,323	(893,931,791)	(338,309)	977,332,329	216,520	265,913	49,393	5.3	(63,832)	9,319
3502	Creswell School District 40	0.09311951%	0.08595052%	5,741,461,323	(893,931,791)	(475,691)	977,332,329	840,022	957,668	117,646	5.3	(89,753)	22,197
3506	South Lane School District	0.09574387%	0.10597055%	5,741,461,323	(893,931,791)	678,580	977,332,329	1,035,684	354,798	(680,886)	5.3	128,034	(128,469)
3510	Bethel School District	0.43612593%	0.42663054%	5,741,461,323	(893,931,791)	(630,056)	977,332,329	4,169,598	5,501,996	1,332,398	5.3	(118,878)	251,396
3517	Crow-Applegate-Lorane District 66	0.03121068%	0.02655744%	5,741,461,323	(893,931,791)	(308,761)	977,332,329	259,554	342,899	83,345	5.3	(58,257)	15,725
3519	McKenzie School District	0.03040799%	0.02482073%	5,741,461,323	(893,931,791)	(370,736)	977,332,329	242,581	307,051	64,470	5.3	(69,950)	12,164
3520	Junction City School District 69	0.15025037%	0.13160828%	5,741,461,323	(893,931,791)	(1,236,975)	977,332,329	1,286,250	1,496,602	210,352	5.3	(233,392)	39,689
3522	Lowell School District	0.02843718%	0.02624425%	5,741,461,323	(893,931,791)	(145,509)	977,332,329	256,494	283,547	27,053	5.3	(27,455)	5,104
3524	Oakridge School District	0.04886271%	0.04549383%	5,741,461,323	(893,931,791)	(223,539)	977,332,329	444,626	579,049	134,423	5.3	(42,177)	25,363
3527	Marcola School District 79	0.01960118%	0.01913700%	5,741,461,323	(893,931,791)	(30,801)	977,332,329	187,032	251,514	64,482	5.3	(5,812)	12,166
3533	Triangle Lake Schools	0.02888530%	0.02480880%	5,741,461,323	(893,931,791)	(270,492)	977,332,329	242,464	295,900	53,436	5.3	(51,036)	10,082
3537	Siuslaw School District 97J	0.06147631%	0.06483781%	5,741,461,323	(893,931,791)	223,049	977,332,329	633,681	459,773	(173,908)	5.3	42,085	(32,813)
3579	Lincoln County School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3582	Linn County School District 5	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	163	163	5.3	0	31
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,868	1,868	5.3	0	352
3613	Harris School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3615	Central Linn School District 552C	0.06558402%	0.05722421%	5,741,461,323	(893,931,791)	(554,706)	977,332,329	559,271	699,287	140,016	5.3	(104,662)	26,418
3618	Sweet Home School District 55	0.03108153%	0.04971373%	5,741,461,323	(893,931,791)	1,236,320	977,332,329	485,868	64,564	(421,304)	5.3	233,268	(79,491)
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3647	Scio School District 95C	0.06426767%	0.05966089%	5,741,461,323	(893,931,791)	(305,677)	977,332,329	583,085	508,093	(74,992)	5.3	(57,675)	(14,149)
3665	Santiam Canyon School District	0.00799266%	0.01362642%	5,741,461,323	(893,931,791)	373,822	977,332,329	133,175	41,235	(91,940)	5.3	70,532	(17,347)
3676	Harrisburg High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	81	81	5.3	0	15
3684	Ontario School District 8C	0.15571267%	0.14361273%	5,741,461,323	(893,931,791)	(802,879)	977,332,329	1,403,574	1,382,734	(20,840)	5.3	(151,487)	(3,932)
3687	Juntura Grade School	0.00141944%	0.00093303%	5,741,461,323	(893,931,791)	(32,275)	977,332,329	9,119	14,371	5,252	5.3	(6,090)	991
3689	Vale School District 15	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3694	Nyssa School District 26	0.11793185%	0.09667970%	5,741,461,323	(893,931,791)	(1,410,164)	977,332,329	944,882	1,165,345	220,463	5.3	(266,069)	41,597
3696	Annex Elementary School	0.00574983%	0.00387215%	5,741,461,323	(893,931,791)	(124,592)	977,332,329	37,844	57,831	19,987	5.3	(23,508)	3,771
3707	Adrian School District 61	0.02597189%	0.02313379%	5,741,461,323	(893,931,791)	(188,319)	977,332,329	226,094	313,207	87,113	5.3	(35,532)	16,436
3709	Harper School District 66	0.01372839%	0.01113211%	5,741,461,323	(893,931,791)	(172,273)	977,332,329	108,798	122,438	13,640	5.3	(32,504)	2,574
3712	W W Jones School	0.00193607%	0.00168081%	5,741,461,323	(893,931,791)	(16,938)	977,332,329	16,427	17,336	909	5.3	(3,196)	172
3715	Vale High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	625	625	5.3	0	118
3727	Aumsville Elementary	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3729	Jefferson School District 14Cj	0.02810039%	0.03582210%	5,741,461,323	(893,931,791)	512,366	977,332,329	350,101	112,558	(237,543)	5.3	96,673	(44,819)
3730	North Marion School District 15	0.07591663%	0.08840541%	5,741,461,323	(893,931,791)	828,680	977,332,329	864,015	456,147	(407,868)	5.3	156,355	(76,956)
3732	Marion Elementary School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3735	Salem-Keizer Public Schools	2.13293817%	2.20142811%	5,741,461,323	(893,931,791)	4,544,576	977,332,329	21,515,269	18,782,568	(2,732,701)	5.3	857,467	(515,604)
3750	St Paul School District	0.03291169%	0.02697643%	5,741,461,323	(893,931,791)	(393,828)	977,332,329	263,649	233,163	(30,486)	5.3	(74,307)	(5,752)
3759	Eldridge Elementary	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	708	708	5.3	0	134
3771	Gervais Elementary School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,706	1,706	5.3	0	322

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

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Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3780	Mt Angel School District 91	0.06614299%	0.06263130%	5,741,461,323	(893,931,791)	(233,015)	977,332,329	612,116	671,709	59,593	5.3	(43,965)	11,244
3781	Silver Crest School District 93	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3786	Woodburn School District	0.54117507%	0.49356637%	5,741,461,323	(893,931,791)	(3,159,024)	977,332,329	4,823,784	5,985,525	1,161,741	5.3	(596,042)	219,196
3794	Detroit School District 123J	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,090	1,090	5.3	0	206
3804	Monitor School District 142J	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,235	1,235	5.3	0	233
3806	Cloverdale School District 144	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	234	234	5.3	0	44
3809	Morrow County Schools	0.12546154%	0.11978354%	5,741,461,323	(893,931,791)	(376,757)	977,332,329	1,170,683	1,207,957	37,274	5.3	(71,086)	7,033
3818	Portland Public Schools	0.29932259%	1.38021655%	5,741,461,323	(893,931,791)	71,721,564	977,332,329	13,489,303	0	(13,489,303)	5.3	13,532,371	(2,545,152)
3820	Parkrose School District	0.32442781%	0.27927314%	5,741,461,323	(893,931,791)	(2,996,190)	977,332,329	2,729,427	3,453,966	724,539	5.3	(565,319)	136,705
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	4,042	4,042	5.3	0	763
3823	Orient School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	800	800	5.3	0	151
3824	Reynolds School District	0.46768190%	0.55118029%	5,741,461,323	(893,931,791)	5,540,447	977,332,329	5,386,863	3,018,696	(2,368,167)	5.3	1,045,367	(446,824)
3842	Corbett School District 39	0.07357420%	0.08611782%	5,741,461,323	(893,931,791)	832,319	977,332,329	841,657	1,140,569	298,912	5.3	157,041	56,398
3843	David Douglas School Dist	1.06872936%	0.98932400%	5,741,461,323	(893,931,791)	(5,268,858)	977,332,329	9,668,983	11,464,260	1,795,277	5.3	(994,124)	338,732
3847	Riverdale School	0.03457185%	0.04060387%	5,741,461,323	(893,931,791)	400,248	977,332,329	396,835	284,081	(112,754)	5.3	75,518	(21,274)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	3,451	3,451	5.3	0	651
3850	Dallas School Dist	0.25451453%	0.23182264%	5,741,461,323	(893,931,791)	(1,505,696)	977,332,329	2,265,678	2,963,048	697,370	5.3	(284,094)	131,579
3859	Central School District 13J	0.09911007%	0.11736839%	5,741,461,323	(893,931,791)	1,211,511	977,332,329	1,147,079	472,254	(674,825)	5.3	228,587	(127,325)
3865	Perrydale School District 21	0.02799682%	0.02641198%	5,741,461,323	(893,931,791)	(105,160)	977,332,329	258,133	283,908	25,775	5.3	(19,842)	4,863
3887	Falls City School District	0.00145282%	0.00240269%	5,741,461,323	(893,931,791)	63,027	977,332,329	63,027	0	(23,482)	5.3	11,892	(4,431)
3894	Sherman County School District 9	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3902	Tillamook Public Schools	0.02470721%	0.04539899%	5,741,461,323	(893,931,791)	1,372,981	977,332,329	443,699	56,348	(387,351)	5.3	259,053	(73,085)
3920	Neah-Kah-Nie School District	0.10748421%	0.09294666%	5,741,461,323	(893,931,791)	(964,623)	977,332,329	908,398	1,085,742	177,344	5.3	(182,004)	33,461
3927	Echo School District	0.01396450%	0.01542253%	5,741,461,323	(893,931,791)	96,746	977,332,329	150,729	95,512	(55,217)	5.3	18,254	(10,418)
3928	Umatilla School District 6R	0.09464142%	0.08749763%	5,741,461,323	(893,931,791)	(474,018)	977,332,329	855,143	805,169	(49,974)	5.3	(89,437)	(9,429)
3929	Ferndale School District 10	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,137	1,137	5.3	0	215
3931	Pendleton School District 16R	0.05902556%	0.08004534%	5,741,461,323	(893,931,791)	1,394,746	977,332,329	782,309	45,325	(736,984)	5.3	263,160	(139,054)
3935	Athena-Weston School District 29RJ	0.05585651%	0.05187637%	5,741,461,323	(893,931,791)	(264,039)	977,332,329	507,005	629,119	122,114	5.3	(49,819)	23,040
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	2,529	2,529	5.3	0	477
3942	Stanfield School District	0.01531044%	0.01986426%	5,741,461,323	(893,931,791)	302,164	977,332,329	194,140	39,858	(154,282)	5.3	57,012	(29,110)
3944	Ukiah School	0.00723631%	0.00635286%	5,741,461,323	(893,931,791)	(58,621)	977,332,329	62,089	60,682	(1,407)	5.3	(11,061)	(265)
3957	Helix School District	0.01524778%	0.01479290%	5,741,461,323	(893,931,791)	(30,184)	977,332,329	144,576	173,000	28,424	5.3	(5,695)	5,363
3958	Pilot Rock School District 2R	0.01706733%	0.01743680%	5,741,461,323	(893,931,791)	24,516	977,332,329	170,415	127,514	(42,901)	5.3	4,626	(8,095)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
3965	La Grande Public Schools	0.09087226%	0.09335457%	5,741,461,323	(893,931,791)	164,712	977,332,329	912,384	642,221	(270,163)	5.3	31,078	(50,974)
3966	Union County School District	0.01301026%	0.01485453%	5,741,461,323	(893,931,791)	122,375	977,332,329	145,178	96,274	(48,904)	5.3	23,090	(9,227)
3967	North Powder School District	0.02403523%	0.02123342%	5,741,461,323	(893,931,791)	(185,911)	977,332,329	207,521	232,128	24,607	5.3	(35,078)	4,643
3969	Imbler School District	0.02919043%	0.02589412%	5,741,461,323	(893,931,791)	(218,722)	977,332,329	253,072	407,145	154,073	5.3	(41,268)	29,070
3970	Cove School District	0.02738899%	0.02037473%	5,741,461,323	(893,931,791)	(465,423)	977,332,329	199,129	293,242	94,113	5.3	(87,816)	17,757
3973	Elgin School District 23	0.03125820%	0.02871524%	5,741,461,323	(893,931,791)	(168,736)	977,332,329	280,643	372,977	92,334	5.3	(31,837)	17,422
3986	Joseph School District 6	0.02787387%	0.02513655%	5,741,461,323	(893,931,791)	(181,632)	977,332,329	245,668	305,572	59,904	5.3	(34,270)	11,303
3990	Wallowa School	0.02790080%	0.02025587%	5,741,461,323	(893,931,791)	(502,272)	977,332,329	197,967	216,096	18,129	5.3	(95,712)	3,421
3993	Enterprise School District 21	0.03609785%	0.02948464%	5,741,461,323	(893,931,791)	(438,813)	977,332,329	288,163	445,050	156,887	5.3	(82,795)	29,601
4003	Troy School District 54	0.00092324%	0.00080764%	5,741,461,323	(893,931,791)	(7,670)	977,332,329	7,893	8,942	1,049	5.3	(1,447)	198
4008	Chenoweth School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	4,382	4,382	5.3	0	827
4012	Dufur Schools	0.02877674%	0.02727375%	5,741,461,323	(893,931,791)	(99,730)	977,332,329	266,555	329,190	62,635	5.3	(18,817)	11,818
4022	Maupin Grade School 84	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	6,677	6,677	5.3	0	1,260
4034	Gaston Public Schools	0.00805633%	0.02300985%	5,741,461,323	(893,931,791)	992,226	977,332,329	224,883	22,588	(202,295)	5.3	187,212	(38,169)
4035	Banks School District	0.05912612%	0.05775408%	5,741,461,323	(893,931,791)	(91,040)	977,332,329	564,449	682,444	117,995	5.3	(17,177)	22,263
4047	Reedville School District 29	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	5,561	5,561	5.3	0	1,049
4055	Groner School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	422	422	5.3	0	80
4062	Beaverton School District	2.05491687%	2.24099494%	5,741,461,323	(893,931,791)	12,347,011	977,332,329	21,901,968	19,511,704	(2,390,264)	5.3	2,329,625	(450,993)
4080	North Plains School District 70	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	9,170	9,170	5.3	0	1,730
4109	Spray School District 1	0.00835925%	0.00828048%	5,741,461,323	(893,931,791)	(5,227)	977,332,329	80,928	106,396	25,468	5.3	(986)	4,805
4114	Fossil School District 21J	0.01550183%	0.01402521%	5,741,461,323	(893,931,791)	(97,980)	977,332,329	137,073	252,005	114,932	5.3	(18,487)	21,685

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	
												Share at Prior Measurement Date	Share at Current Measurement Date
4128	Yamhill Grade School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	868	868	5.3	0	164
4135	Newberg School District 29Jt	0.17424297%	0.19706656%	5,741,461,323	(893,931,791)	1,514,435	977,332,329	1,925,995	1,019,669	(906,326)	5.3	285,742	(171,005)
4142	McMinnville Schools	0.42029608%	0.40701617%	5,741,461,323	(893,931,791)	(881,174)	977,332,329	3,977,901	3,859,753	(118,148)	5.3	(166,259)	(22,292)
4144	Sheridan School District 48J	0.08893990%	0.07427670%	5,741,461,323	(893,931,791)	(972,961)	977,332,329	725,930	743,227	17,297	5.3	(183,578)	3,264
4166	Yamhill-Carlton School District 1	0.00617273%	0.02154002%	5,741,461,323	(893,931,791)	1,019,681	977,332,329	210,518	5,757	(204,761)	5.3	192,393	(38,634)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	420	420	5.3	0	79
4189	Wasco County High School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4203	Victor Point School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4219	Grant County Education Service District	0.01326839%	0.01194735%	5,741,461,323	(893,931,791)	(87,656)	977,332,329	116,765	135,915	19,150	5.3	(16,539)	3,613
4220	Jefferson County Education Service District	0.01767453%	0.01420838%	5,741,461,323	(893,931,791)	(229,993)	977,332,329	138,863	192,646	53,783	5.3	(43,395)	10,148
4221	Marion Education Service District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	3,997	3,997	5.3	0	754
4223	InterMountain Education Service District	0.10403500%	0.08970043%	5,741,461,323	(893,931,791)	(951,155)	977,332,329	876,671	755,751	(120,920)	5.3	(179,463)	(22,815)
4224	Wallowa County Region 18	0.01963666%	0.01688948%	5,741,461,323	(893,931,791)	(182,285)	977,332,329	165,066	177,012	11,946	5.3	(34,393)	2,254
4225	Washington County Education Service District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,730	1,730	5.3	0	326
4226	North Central Education Service District	0.01408358%	0.01266604%	5,741,461,323	(893,931,791)	(94,060)	977,332,329	123,789	119,756	(4,033)	5.3	(17,747)	(761)
4227	Cascade School District Uh5	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,256	1,256	5.3	0	237
4230	Mari-Linn School District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	1,044	1,044	5.3	0	197
4232	South Coast Education Service District Region 7	0.08470879%	0.07255952%	5,741,461,323	(893,931,791)	(806,152)	977,332,329	709,148	911,890	202,742	5.3	(152,104)	38,253
4237	Douglas Education Service District	0.13063936%	0.12406504%	5,741,461,323	(893,931,791)	(436,232)	977,332,329	1,212,528	1,215,168	2,640	5.3	(82,308)	498
4238	Multnomah Education Service District	0.13043388%	0.13028804%	5,741,461,323	(893,931,791)	(9,676)	977,332,329	1,273,347	812,654	(460,693)	5.3	(1,826)	(86,923)
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	2,297	2,297	5.3	0	433
4252	High Desert Education Service District	0.12251037%	0.12022239%	5,741,461,323	(893,931,791)	(151,816)	977,332,329	1,174,972	1,024,815	(150,157)	5.3	(28,645)	(28,332)
4254	Willamette Education Service District	0.07973247%	0.09412228%	5,741,461,323	(893,931,791)	954,820	977,332,329	919,887	354,634	(565,253)	5.3	180,155	(106,652)
4258	Hermiston School District 8R	0.25798200%	0.23325901%	5,741,461,323	(893,931,791)	(1,640,467)	977,332,329	2,279,716	2,179,864	(99,852)	5.3	(309,522)	(18,840)
4259	Clackamas Education Service District	0.17626956%	0.14864769%	5,741,461,323	(893,931,791)	(1,832,819)	977,332,329	1,452,782	1,021,703	(431,079)	5.3	(345,815)	(81,336)
4260	Greater Albany School District 8J	0.51314371%	0.51654612%	5,741,461,323	(893,931,791)	0	977,332,329	5,048,372	4,649,622	(398,750)	5.3	42,597	(75,236)
4268	Lake Oswego School District	0.29125648%	0.30770937%	5,741,461,323	(893,931,791)	1,091,713	977,332,329	3,007,343	1,992,828	(1,014,515)	5.3	205,984	(191,418)
4270	Silver Falls School District	0.19373766%	0.19341615%	5,741,461,323	(893,931,791)	0	977,332,329	1,890,319	1,744,239	(146,080)	5.3	(1,425)	(27,562)
4271	Malheur Education Service District Region 14	0.03393873%	0.02802407%	5,741,461,323	(893,931,791)	(392,461)	977,332,329	273,888	367,233	93,345	5.3	(74,049)	17,612
4272	Linn-Benton-Lincoln Education Service District	0.20087861%	0.18179495%	5,741,461,323	(893,931,791)	(1,266,276)	977,332,329	1,776,741	2,234,730	457,989	5.3	(238,920)	86,413
4273	Double O School District	0.00067573%	0.00060679%	5,741,461,323	(893,931,791)	(4,575)	977,332,329	5,930	8,533	2,603	5.3	(863)	491
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	949	949	5.3	0	179
4276	Lane County Education Service District	0.09110329%	0.08519485%	5,741,461,323	(893,931,791)	(392,048)	977,332,329	832,637	900,304	67,667	5.3	(73,971)	12,767
4277	Mitchell School	0.01094560%	0.00951441%	5,741,461,323	(893,931,791)	(94,965)	977,332,329	92,987	106,207	13,220	5.3	(17,918)	2,494
4279	St Helens School District 502	0.04391524%	0.07688166%	5,741,461,323	(893,931,791)	2,187,451	977,332,329	751,389	106,957	(644,432)	5.3	412,727	(121,591)
4280	Northwest Regional Education Service District	0.50313677%	0.40881723%	5,741,461,323	(893,931,791)	(6,258,473)	977,332,329	3,995,503	4,753,715	758,212	5.3	(1,180,844)	143,059
4286	Southern Oregon Education Service District	0.22853670%	0.18029237%	5,741,461,323	(893,931,791)	(3,201,201)	977,332,329	1,762,056	2,428,930	666,874	5.3	(604,000)	125,825
4288	Medford School District 549C	0.83124474%	0.77142527%	5,741,461,323	(893,931,791)	(3,969,258)	977,332,329	7,539,389	8,543,397	1,004,008	5.3	(748,917)	189,435
4291	Dayton Public Schools	0.03061293%	0.03427705%	5,741,461,323	(893,931,791)	243,129	977,332,329	335,001	168,032	(166,969)	5.3	45,873	(31,504)
4293	Lake County Education Service District	0.00885203%	0.00904373%	5,741,461,323	(893,931,791)	12,719	977,332,329	88,387	96,153	7,766	5.3	2,400	1,465
4294	Harney Education Service District Region XVII	0.01956778%	0.01891474%	5,741,461,323	(893,931,791)	(43,332)	977,332,329	184,860	205,583	20,723	5.3	(8,176)	3,910
4295	Wasco County Education Service District	0.02056990%	0.01960472%	5,741,461,323	(893,931,791)	(64,043)	977,332,329	191,603	278,182	86,579	5.3	(12,084)	16,336
4297	Yamhill Education Service District	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	2,291	2,291	5.3	0	432
4306	Amity School District	0.00912225%	0.02043542%	5,741,461,323	(893,931,791)	750,673	977,332,329	199,722	19,842	(179,880)	5.3	141,636	(33,940)
4307	Columbia School District 5J	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	2,481	2,481	5.3	0	468
4309	Scappoose School District	0.18035501%	0.15427429%	5,741,461,323	(893,931,791)	(1,730,558)	977,332,329	1,507,773	2,181,360	673,587	5.3	(326,520)	127,092
4311	Redmond School District 2J	0.37160834%	0.37804563%	5,741,461,323	(893,931,791)	427,140	977,332,329	3,694,762	3,564,643	(130,119)	5.3	80,592	(24,551)
4312	Reedsport School District	0.01734272%	0.02403158%	5,741,461,323	(893,931,791)	443,832	977,332,329	234,868	83,812	(151,056)	5.3	83,742	(28,501)
4313	Forest Grove School District	0.34487524%	0.36115006%	5,741,461,323	(893,931,791)	1,079,898	977,332,329	3,529,636	3,423,783	(105,853)	5.3	203,754	(19,972)
4314	Willamina School District 30J	0.05823345%	0.05314398%	5,741,461,323	(893,931,791)	(337,707)	977,332,329	519,393	480,708	(38,685)	5.3	(63,718)	(7,299)
4315	John Day School District	0.03243714%	0.03201385%	5,741,461,323	(893,931,791)	(28,086)	977,332,329	312,882	348,071	35,189	5.3	(5,299)	6,639
4316	Tigard-Tualatin School District 23J	0.93281867%	0.84314819%	5,741,461,323	(893,931,791)	(5,949,988)	977,332,329	8,240,360	9,706,276	1,465,916	5.3	(1,122,639)	276,588
4317	Sherwood School District 88J	0.35258800%	0.32512171%	5,741,461,323	(893,931,791)	(1,822,496)	977,332,329	3,177,520	3,634,200	456,680	5.3	(343,867)	86,166
4320	Rainier School District 13	0.03777475%	0.04290273%	5,741,461,323	(893,931,791)	340,261	977,332,329	419,302	261,482	(157,820)	5.3	64,200	(29,777)
4321	North Clackamas School District 12	0.54087607%	0.63269493%	5,741,461,323	(893,931,791)	6,092,542	977,332,329	6,183,532	3,227,902	(2,956,630)	5.3	1,149,536	(557,666)
4323	Estacada School District 108	0.09154487%	0.08636201%	5,741,461,323	(893,931,791)	(343,903)	977,332,329	844,044	710,457	(133,587)	5.3	(64,887)	(25,205)
4324	Centennial School District 28	0.66755970%	0.58697455%	5,741,461,323	(893,931,791)	(5,347,141)	977,332,329	5,736,692	7,049,389	1,312,697	5.3	(1,008,895)	247,679

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4326	Harney County School District 3	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4327	Jordan Valley School District 3	0.01048980%	0.00746508%	5,741,461,323	(893,931,791)	(200,702)	977,332,329	72,959	65,352	(7,607)	5.3	(37,868)	(1,435)
4329	Gervais School District 1	0.02891135%	0.03470273%	5,741,461,323	(893,931,791)	384,281	977,332,329	339,161	81,684	(257,477)	5.3	72,506	(48,581)
4330	Vale School District 84	0.09298884%	0.08482684%	5,741,461,323	(893,931,791)	(541,581)	977,332,329	829,040	1,020,946	191,906	5.3	(102,185)	36,209
4331	Molalla River School District	0.00000000%	0.02899653%	5,741,461,323	(893,931,791)	1,924,034	977,332,329	283,392	0	(283,392)	5.3	363,025	(53,470)
4332	Gresham-Barlow School District 10	0.53195796%	0.53565279%	5,741,461,323	(893,931,791)	245,166	977,332,329	5,235,108	4,229,526	(1,005,582)	5.3	46,258	(189,732)
4333	Canby School District	0.10897388%	0.12330547%	5,741,461,323	(893,931,791)	950,957	977,332,329	1,205,104	950,957	(863,128)	5.3	179,426	(162,854)
4334	Cascade School District 5	0.05609416%	0.07437904%	5,741,461,323	(893,931,791)	1,213,273	977,332,329	726,930	273,045	(453,885)	5.3	228,919	(85,639)
4335	Milton-Freewater Unified School District 7	0.04137309%	0.05309031%	5,741,461,323	(893,931,791)	777,483	977,332,329	518,869	122,279	(396,590)	5.3	146,695	(74,828)
4336	Nestucca Valley School District 101	0.04388689%	0.03730405%	5,741,461,323	(893,931,791)	(436,797)	977,332,329	364,585	424,838	60,253	5.3	(82,415)	11,368
4337	Sherman County School District	0.02523274%	0.02294354%	5,741,461,323	(893,931,791)	(151,897)	977,332,329	224,235	283,635	59,400	5.3	(28,660)	11,208
4338	Three Rivers U J School District	0.24119784%	0.24374556%	5,741,461,323	(893,931,791)	169,051	977,332,329	2,382,204	2,408,572	26,368	5.3	31,896	4,975
4339	Lebanon Community School District	0.33161771%	0.27550889%	5,741,461,323	(893,931,791)	(3,723,040)	977,332,329	2,692,637	3,533,457	840,820	5.3	(702,460)	158,645
4340	Monroe School District 1J	0.02982209%	0.02579987%	5,741,461,323	(893,931,791)	(266,890)	977,332,329	252,150	261,114	8,964	5.3	(50,357)	1,691
4341	Hillsboro School District 1J	1.05014935%	1.11394819%	5,741,461,323	(893,931,791)	4,233,304	977,332,329	10,886,976	9,708,283	(1,178,693)	5.3	798,737	(222,395)
4342	North Santiam School District 29J	0.06644210%	0.07654891%	5,741,461,323	(893,931,791)	670,627	977,332,329	748,137	263,713	(484,424)	5.3	126,533	(91,401)
4343	Harrisburg School District 7	0.08243342%	0.07244534%	5,741,461,323	(893,931,791)	(662,749)	977,332,329	708,032	845,674	137,642	5.3	(125,047)	25,970
4344	South Wasco County School District 1	0.02772813%	0.02405170%	5,741,461,323	(893,931,791)	(243,945)	977,332,329	235,065	310,301	75,236	5.3	(46,027)	14,195
4345	Oregon Trail School District 46	0.36325893%	0.31898262%	5,741,461,323	(893,931,791)	(2,937,907)	977,332,329	3,117,520	3,842,443	724,923	5.3	(554,322)	136,778
4346	Knappa School District 4	0.04464484%	0.04185983%	5,741,461,323	(893,931,791)	(184,796)	977,332,329	409,110	454,927	45,817	5.3	(45,827)	8,645
4347	Clatskanie School District 6J	0.07743851%	0.06317554%	5,741,461,323	(893,931,791)	(946,405)	977,332,329	617,435	718,858	101,423	5.3	(178,567)	19,136
4348	Loures Charter School	0.00303718%	0.00261665%	5,741,461,323	(893,931,791)	(27,904)	977,332,329	25,573	31,553	5,980	5.3	(5,265)	1,128
4350	Ridgeline Montessori	0.01300419%	0.01224254%	5,741,461,323	(893,931,791)	(50,539)	977,332,329	119,650	142,138	22,488	5.3	(9,536)	4,243
4351	The Village School	0.00291120%	0.00285749%	5,741,461,323	(893,931,791)	(3,564)	977,332,329	27,927	25,907	(2,020)	5.3	(672)	(381)
4352	Armadillo Technical Institute	0.00516935%	0.00728580%	5,741,461,323	(893,931,791)	140,434	977,332,329	71,206	86,365	15,159	5.3	26,497	2,860
4354	Opal Charter School	0.00266828%	0.00294292%	5,741,461,323	(893,931,791)	18,223	977,332,329	28,762	57,345	28,583	5.3	3,438	5,393
4355	Three Rivers Charter School	0.01036213%	0.00871065%	5,741,461,323	(893,931,791)	(109,582)	977,332,329	85,132	112,371	27,239	5.3	(20,676)	5,139
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	0	0	5.3	0	0
4360	Luckiamute Valley Charter School	0.01322321%	0.01157011%	5,741,461,323	(893,931,791)	(109,690)	977,332,329	113,078	149,265	36,187	5.3	(20,696)	6,828
4361	Rimrock Expeditionary Alternative Learning	0.01067753%	0.01026868%	5,741,461,323	(893,931,791)	(27,129)	977,332,329	100,359	28,280	(72,079)	5.3	(5,119)	(13,600)
4362	Kings Valley Charter School	0.00055280%	0.00063725%	5,741,461,323	(893,931,791)	5,604	977,332,329	6,228	8,648	2,420	5.3	1,057	457
4363	Multisensory Learning Academy	0.01487853%	0.01555236%	5,741,461,323	(893,931,791)	44,712	977,332,329	151,998	227,195	75,197	5.3	8,436	14,188
4365	Mitch Charter School	0.01120544%	0.00990495%	5,741,461,323	(893,931,791)	(86,293)	977,332,329	98,804	126,913	30,109	5.3	(16,282)	5,681
4366	Sand Ridge Charter School	0.01372165%	0.01295724%	5,741,461,323	(893,931,791)	(50,721)	977,332,329	126,635	169,336	42,701	5.3	(9,570)	8,057
4367	Arthur Academy Charter School	0.04429391%	0.00607489%	5,741,461,323	(893,931,791)	(2,535,982)	977,332,329	59,372	526,598	467,226	5.3	(478,487)	88,156
4369	Trillium Charter School	0.01453106%	0.01226690%	5,741,461,323	(893,931,791)	(150,236)	977,332,329	119,888	177,643	57,755	5.3	(28,346)	10,897
4370	Howard Street Charter School, Inc.	0.00349757%	0.00272689%	5,741,461,323	(893,931,791)	(51,137)	977,332,329	26,651	52,556	25,905	5.3	(9,648)	4,888
4371	The Lighthouse School	0.01308667%	0.01060831%	5,741,461,323	(893,931,791)	(164,449)	977,332,329	103,678	110,184	6,506	5.3	(31,028)	1,228
4373	Sheridan Japanese School Foundation	0.00594761%	0.00388552%	5,741,461,323	(893,931,791)	(136,828)	977,332,329	37,974	47,909	9,935	5.3	(25,817)	1,875
4374	Ione School District	0.02398716%	0.02314909%	5,741,461,323	(893,931,791)	(55,609)	977,332,329	226,244	266,504	40,260	5.3	(10,492)	7,596
4375	Eddyville Charter School	0.01349036%	0.01133676%	5,741,461,323	(893,931,791)	(142,899)	977,332,329	110,798	129,771	18,973	5.3	(26,962)	3,580
4376	Four Rivers Community School	0.01630040%	0.01598216%	5,741,461,323	(893,931,791)	(21,117)	977,332,329	156,199	169,096	12,897	5.3	(3,984)	2,433
4378	Mosier Community School	0.01160452%	0.01033137%	5,741,461,323	(893,931,791)	(84,478)	977,332,329	100,972	104,567	3,595	5.3	(15,939)	678
4379	Siletz Valley School	0.01347883%	0.01361619%	5,741,461,323	(893,931,791)	9,114	977,332,329	133,075	143,167	10,092	5.3	1,720	1,904
4380	The Emerson School	0.00815001%	0.00672277%	5,741,461,323	(893,931,791)	(94,702)	977,332,329	65,704	75,238	9,534	5.3	(17,868)	1,799
4381	North Wasco County School District 21	0.13706537%	0.14009676%	5,741,461,323	(893,931,791)	201,145	977,332,329	1,369,211	2,916,936	1,547,725	5.3	37,952	292,024
4382	Self Enhancement Inc	0.00818706%	0.00572594%	5,741,461,323	(893,931,791)	(163,305)	977,332,329	55,961	82,217	26,256	5.3	(30,812)	4,954
4383	City View Charter School	0.01004030%	0.00997381%	5,741,461,323	(893,931,791)	(4,411)	977,332,329	97,477	104,803	7,326	5.3	(832)	1,382
4386	Nixyaawii Community School	0.00838799%	0.00614544%	5,741,461,323	(893,931,791)	(148,802)	977,332,329	60,061	82,368	22,307	5.3	(28,076)	4,209
4388	West Lane Tech	0.00527484%	0.00496424%	5,741,461,323	(893,931,791)	(20,609)	977,332,329	48,517	63,551	15,034	5.3	(3,888)	2,837
4390	Oregon Connections Academy	0.10294764%	0.10468564%	5,741,461,323	(893,931,791)	115,324	977,332,329	1,023,127	1,233,322	210,195	5.3	21,955	39,659
4392	Eagleridge High School	0.01307203%	0.00934260%	5,741,461,323	(893,931,791)	(247,462)	977,332,329	91,308	121,328	30,020	5.3	(46,691)	5,664
4393	Cascade Heights Public Charter School	0.01141764%	0.00922422%	5,741,461,323	(893,931,791)	(145,542)	977,332,329	90,151	115,266	25,115	5.3	(27,461)	4,739
4395	Siletz Valley Early College Academy	0.00498076%	0.00427773%	5,741,461,323	(893,931,791)	(46,648)	977,332,329	41,808	54,555	12,747	5.3	(8,802)	2,405
4396	Sweet Home Charter School	0.00831795%	0.00764529%	5,741,461,323	(893,931,791)	(44,634)	977,332,329	74,720	60,834	(13,886)	5.3	(8,422)	(2,620)
4397	Springwater Environmental Sciences School	0.01192963%	0.01247495%	5,741,461,323	(893,931,791)	36,184	977,332,329	121,922	103,319	(18,603)	5.3	6,827	(3,510)
4398	LEP High	0.02786614%	0.02652984%	5,741,461,323	(893,931,791)	(88,669)	977,332,329	259,285	56,573	(202,712)	5.3	(16,730)	(38,248)
4400	Phoenix School	0.00031030%	0.00040714%	5,741,461,323	(893,931,791)	6,426	977,332,329	3,979	69,067	65,088	5.3	1,212	12,281

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2016 Measurement Date

*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4401	Ballston Community School	0.00455025%	0.00371019%	5,741,461,323	(893,931,791)	(55,741)	977,332,329	36,261	42,460	6,199	5.3	(10,517)	1,170
4402	Sage Community School	0.00434851%	0.00408839%	5,741,461,323	(893,931,791)	(17,261)	977,332,329	39,957	32,769	(7,188)	5.3	(3,257)	(1,356)
4403	Portland Village School	0.01895045%	0.01744179%	5,741,461,323	(893,931,791)	(100,105)	977,332,329	170,464	259,628	89,164	5.3	(18,888)	16,823
4404	Alliance Charter Academy	0.02385424%	0.02333706%	5,741,461,323	(893,931,791)	(34,317)	977,332,329	228,081	253,476	25,395	5.3	(6,475)	4,792
4405	Forest Grove Community School	0.00931765%	0.01060269%	5,741,461,323	(893,931,791)	85,267	977,332,329	103,624	117,738	14,114	5.3	16,088	2,663
4407	Madrone Trail Public Charter School	0.01015605%	0.01150177%	5,741,461,323	(893,931,791)	89,294	977,332,329	112,411	125,846	13,435	5.3	16,848	2,535
4408	Muddy Creek Charter School	0.00306421%	0.00430206%	5,741,461,323	(893,931,791)	82,137	977,332,329	42,045	60,034	17,989	5.3	15,498	3,394
4409	Southwest Charter School	0.01030974%	0.00792931%	5,741,461,323	(893,931,791)	(157,950)	977,332,329	77,496	97,512	20,016	5.3	(29,802)	3,777
4410	Ace Academy	0.00597147%	0.00643978%	5,741,461,323	(893,931,791)	31,074	977,332,329	62,938	72,230	9,292	5.3	5,863	1,753
4411	Sherwood Charter School	0.00794241%	0.00739755%	5,741,461,323	(893,931,791)	(36,154)	977,332,329	72,299	120,007	47,708	5.3	(6,822)	9,002
4412	Estacada Web Academy	0.02312186%	0.02273158%	5,741,461,323	(893,931,791)	(25,897)	977,332,329	222,163	255,989	33,826	5.3	(4,886)	6,382
4418	Lewis And Clark Montessori Charter School	0.01608010%	0.01175624%	5,741,461,323	(893,931,791)	(286,905)	977,332,329	114,898	171,026	56,128	5.3	(54,133)	10,590
4419	Silvies River Web Academy	0.00324205%	0.00270912%	5,741,461,323	(893,931,791)	(35,362)	977,332,329	26,477	45,816	19,339	5.3	(6,672)	3,649
4420	Oregon Virtual Academy	0.03617151%	0.04127169%	5,741,461,323	(893,931,791)	338,417	977,332,329	403,362	527,277	123,915	5.3	63,852	23,380
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00039574%	5,741,461,323	(893,931,791)	26,259	977,332,329	3,868	0	(3,868)	5.3	4,955	(730)
4422	Redmond Proficiency Academy	0.003608581%	0.03616460%	5,741,461,323	(893,931,791)	5,228	977,332,329	353,448	391,295	37,847	5.3	986	7,141
4423	Mollala River Academy	0.00920507%	0.00825257%	5,741,461,323	(893,931,791)	(63,202)	977,332,329	80,655	94,457	13,802	5.3	(11,925)	2,604
4424	The Ivy School	0.00572953%	0.00530760%	5,741,461,323	(893,931,791)	(27,997)	977,332,329	51,873	112,041	60,168	5.3	(5,282)	11,352
4429	Clackamas Web Academy	0.00042412%	0.00030506%	5,741,461,323	(893,931,791)	(7,900)	977,332,329	2,981	2,627	(354)	5.3	(1,491)	(67)
4430	Clackamas Charter Alliance 2	0.00165755%	0.00123177%	5,741,461,323	(893,931,791)	(28,252)	977,332,329	12,038	13,813	1,775	5.3	(5,311)	335
4431	Corbett Charter School	0.02173342%	0.01236888%	5,741,461,323	(893,931,791)	(621,374)	977,332,329	120,885	9,782	(111,103)	5.3	(117,240)	(20,963)
4432	Renaissance Public Academy	0.00697368%	0.00190198%	5,741,461,323	(893,931,791)	(336,528)	977,332,329	18,589	41,508	22,919	5.3	(63,496)	4,324
4433	Powell Butte Community Charter School	0.00900127%	0.00961512%	5,741,461,323	(893,931,791)	40,731	977,332,329	93,972	94,523	551	5.3	7,685	104
4434	Logos Public Charter School	0.04197407%	0.04241438%	5,741,461,323	(893,931,791)	29,216	977,332,329	414,529	421,482	6,953	5.3	5,512	1,312
4435	Sunny Wolf Charter School	0.00523608%	0.00427871%	5,741,461,323	(893,931,791)	(63,525)	977,332,329	41,817	56,342	14,525	5.3	(11,986)	2,741
4436	Academy Of Arts & Academics	0.00790835%	0.00814468%	5,741,461,323	(893,931,791)	15,681	977,332,329	79,601	68,418	(11,183)	5.3	2,959	(2,110)
4437	Center for Advance Learning	0.01137716%	0.01028396%	5,741,461,323	(893,931,791)	(72,538)	977,332,329	100,508	142,029	41,521	5.3	(13,686)	7,834
4439	Homesource Family Charter	0.00038334%	0.00000000%	5,741,461,323	(893,931,791)	(25,436)	977,332,329	0	0	0	5.3	(4,799)	0
4440	Sheridan Allprep Academy	0.00419465%	0.00323124%	5,741,461,323	(893,931,791)	(63,926)	977,332,329	31,580	61,347	29,767	5.3	(12,062)	5,616
4441	Baker Web Academy	0.02049302%	0.02659380%	5,741,461,323	(893,931,791)	404,810	977,332,329	259,910	403,173	143,263	5.3	76,379	27,031
4443	Knova Learning Oreogn	0.01966195%	0.01349135%	5,741,461,323	(893,931,791)	(409,444)	977,332,329	131,855	174,376	42,521	5.3	(77,254)	8,023
4444	Bennett Pearson Academy, Inc.	0.00488160%	0.00637623%	5,741,461,323	(893,931,791)	99,174	977,332,329	62,317	71,341	9,024	5.3	18,712	1,703
4446	Coburg Community Charter School	0.00883510%	0.00841009%	5,741,461,323	(893,931,791)	(28,201)	977,332,329	82,195	148,539	66,344	5.3	(5,321)	12,518
4447	Arco Iris Spanish Immersion Charter School	0.00881674%	0.00783327%	5,741,461,323	(893,931,791)	(65,257)	977,332,329	76,557	132,070	55,513	5.3	(12,313)	10,474
4448	Gresham Barlow Web Academy	0.01574082%	0.01775809%	5,741,461,323	(893,931,791)	133,854	977,332,329	173,556	232,393	58,837	5.3	25,255	11,101
4449	Mosier Middle School	0.00456322%	0.00468735%	5,741,461,323	(893,931,791)	8,237	977,332,329	45,811	51,690	5,879	5.3	1,554	1,109
4450	Sauvie Island Academy	0.01474451%	0.01430780%	5,741,461,323	(893,931,791)	(28,978)	977,332,329	139,835	146,971	7,136	5.3	(5,468)	1,346
4451	River's Edge Academy Charter School	0.00620369%	0.00684074%	5,741,461,323	(893,931,791)	42,271	977,332,329	66,857	91,655	24,798	5.3	7,976	4,679
4452	South Columbia Family School	0.00180883%	0.00168134%	5,741,461,323	(893,931,791)	(8,459)	977,332,329	16,432	24,331	7,899	5.3	(1,596)	1,490
4453	Woodland Educational Initiative	0.00311186%	0.00549803%	5,741,461,323	(893,931,791)	158,332	977,332,329	53,734	71,897	18,163	5.3	29,874	3,427
4454	Le Monde Immersion Charter School	0.00849888%	0.00726423%	5,741,461,323	(893,931,791)	(81,924)	977,332,329	70,996	120,277	49,281	5.3	(15,457)	9,298
4455	Hope Chinese Charter School	0.00522686%	0.00778829%	5,741,461,323	(893,931,791)	169,962	977,332,329	76,117	106,321	30,204	5.3	32,068	5,699
4456	Insight School of Oregon Charter	0.01014365%	0.01351708%	5,741,461,323	(893,931,791)	223,841	977,332,329	132,107	116,613	(15,494)	5.3	42,234	(2,923)
4457	Oregon Virtual Education East	0.00070523%	0.00092397%	5,741,461,323	(893,931,791)	14,515	977,332,329	9,030	8,047	(983)	5.3	2,739	(185)
4458	Oregon Virtual Education West	0.00086184%	0.00055332%	5,741,461,323	(893,931,791)	(20,472)	977,332,329	5,408	8,047	2,639	5.3	(3,863)	498
4459	Crater Lake Charter Academy	0.00000000%	0.00459279%	5,741,461,323	(893,931,791)	304,749	977,332,329	44,887	46,999	2,112	5.3	57,500	398
4460	Kairos Pdx	0.00000000%	0.00063284%	5,741,461,323	(893,931,791)	41,991	977,332,329	6,185	62,957	56,772	5.3	7,923	10,712
4461	Mountain View Academy	0.00000000%	0.00168146%	5,741,461,323	(893,931,791)	111,571	977,332,329	16,433	58,449	42,016	5.3	21,051	7,928
4462	Bend International School	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	60,182	60,182	5.3	0	11,355
4463	Dallas Community School-Community Innovation Partners	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	32,221	32,221	5.3	0	6,079
4464	The Valley School Of Southern Oregon	0.00000000%	0.00000000%	5,741,461,323	(893,931,791)	0	977,332,329	0	23,438	23,438	5.3	0	4,422

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
1000	State Agencies	6/30/2015	Proportion	5.3	4.3	89,569,878	16,899,977	16,899,977	16,899,977	16,899,977	16,899,977	16,899,977	16,899,977	5,069,993
1000	State Agencies	6/30/2015	Contribution	5.3	4.3	2,145,447	1,740,646	404,801	404,801	404,801	404,801	404,801	404,801	121,442
1000	State Agencies	6/30/2014	Proportion	5.4	3.4	36,702,174	23,108,776	6,796,699	6,796,699	6,796,699	6,796,699	6,796,699	6,796,699	0
1000	State Agencies	6/30/2014	Contribution	5.4	3.4	(60,762,076)	(38,257,604)	(11,252,236)	(11,252,236)	(11,252,236)	(11,252,236)	(11,252,236)	(4,500,896)	0
1000	State Agencies	6/30/2013	Contribution	5.6	2.6	11,709,214	5,436,421	2,090,931	2,090,931	2,090,931	2,090,931	2,090,931	2,090,931	0
2000	Lake County	6/30/2015	Proportion	5.3	4.3	(273,389)	(221,806)	(51,583)	(51,583)	(51,583)	(51,583)	(51,583)	(51,583)	(15,474)
2000	Lake County	6/30/2015	Contribution	5.3	4.3	52,748	42,796	9,952	9,952	9,952	9,952	9,952	9,952	2,988
2000	Lake County	6/30/2014	Proportion	5.4	3.4	(25,063)	(15,781)	(4,641)	(4,641)	(4,641)	(4,641)	(4,641)	(4,641)	0
2000	Lake County	6/30/2014	Contribution	5.4	3.4	(127,117)	(80,037)	(23,540)	(23,540)	(23,540)	(23,540)	(23,540)	(23,540)	(9,417)
2000	Lake County	6/30/2013	Contribution	5.6	2.6	(79,762)	(37,033)	(14,243)	(14,243)	(14,243)	(14,243)	(14,243)	(14,243)	0
2001	Clackamas County	6/30/2015	Proportion	5.3	4.3	(10,989,155)	(8,915,730)	(2,073,425)	(2,073,425)	(2,073,425)	(2,073,425)	(2,073,425)	(2,073,425)	(622,030)
2001	Clackamas County	6/30/2015	Contribution	5.3	4.3	5,424,463	4,400,979	1,023,484	1,023,484	1,023,484	1,023,484	1,023,484	1,023,484	307,043
2001	Clackamas County	6/30/2014	Proportion	5.4	3.4	741,852	467,092	137,380	137,380	137,380	137,380	137,380	137,380	54,952
2001	Clackamas County	6/30/2014	Contribution	5.4	3.4	(3,617,792)	(2,277,870)	(669,961)	(669,961)	(669,961)	(669,961)	(669,961)	(669,961)	0
2001	Clackamas County	6/30/2013	Contribution	5.6	2.6	46,206	21,453	8,251	8,251	8,251	8,251	8,251	8,251	0
2002	Curry County	6/30/2015	Proportion	5.3	4.3	(442,586)	(359,079)	(83,507)	(83,507)	(83,507)	(83,507)	(83,507)	(83,507)	(25,051)
2002	Curry County	6/30/2015	Contribution	5.3	4.3	(223,156)	(181,051)	(42,105)	(42,105)	(42,105)	(42,105)	(42,105)	(42,105)	(12,631)
2002	Curry County	6/30/2014	Proportion	5.4	3.4	9,779	6,157	1,811	1,811	1,811	1,811	1,811	1,811	0
2002	Curry County	6/30/2014	Contribution	5.4	3.4	(438,873)	(276,327)	(81,273)	(81,273)	(81,273)	(81,273)	(81,273)	(81,273)	(32,508)
2002	Curry County	6/30/2013	Contribution	5.6	2.6	(284,464)	(132,073)	(60,797)	(60,797)	(60,797)	(60,797)	(60,797)	(60,797)	0
2003	Douglas County	6/30/2015	Proportion	5.3	4.3	(6,946,006)	(5,635,439)	(1,310,567)	(1,310,567)	(1,310,567)	(1,310,567)	(1,310,567)	(1,310,567)	(393,171)
2003	Douglas County	6/30/2015	Contribution	5.3	4.3	52,365	42,485	9,880	9,880	9,880	9,880	9,880	9,880	2,965
2003	Douglas County	6/30/2014	Proportion	5.4	3.4	(224,433)	(141,309)	(41,562)	(41,562)	(41,562)	(41,562)	(41,562)	(41,562)	(16,623)
2003	Douglas County	6/30/2014	Contribution	5.4	3.4	(2,201,267)	(1,385,983)	(407,642)	(407,642)	(407,642)	(407,642)	(407,642)	(407,642)	(163,057)
2003	Douglas County	6/30/2013	Contribution	5.6	2.6	(36,325)	(16,864)	(6,487)	(6,487)	(6,487)	(6,487)	(6,487)	(6,487)	0
2004	Harney County	6/30/2015	Proportion	5.3	4.3	(56,220)	(45,612)	(10,608)	(10,608)	(10,608)	(10,608)	(10,608)	(10,608)	(3,180)
2004	Harney County	6/30/2015	Contribution	5.3	4.3	5,740	4,657	1,083	1,083	1,083	1,083	1,083	1,083	325
2004	Harney County	6/30/2014	Proportion	5.4	3.4	57,911	36,463	10,724	10,724	10,724	10,724	10,724	10,724	4,291
2004	Harney County	6/30/2014	Contribution	5.4	3.4	(137,736)	(86,722)	(25,507)	(25,507)	(25,507)	(25,507)	(25,507)	(25,507)	(10,201)
2004	Harney County	6/30/2013	Contribution	5.6	2.6	(34,680)	(16,101)	(6,193)	(6,193)	(6,193)	(6,193)	(6,193)	(6,193)	0
2005	Jackson County	6/30/2015	Proportion	5.3	4.3	(2,639,385)	(2,141,388)	(497,997)	(497,997)	(497,997)	(497,997)	(497,997)	(497,997)	(149,400)
2005	Jackson County	6/30/2015	Contribution	5.3	4.3	501,352	406,757	94,595	94,595	94,595	94,595	94,595	94,595	28,377
2005	Jackson County	6/30/2014	Proportion	5.4	3.4	(449,855)	(283,243)	(83,306)	(83,306)	(83,306)	(83,306)	(83,306)	(83,306)	(33,325)
2005	Jackson County	6/30/2014	Contribution	5.4	3.4	(1,306,346)	(822,514)	(241,916)	(241,916)	(241,916)	(241,916)	(241,916)	(241,916)	(96,766)
2005	Jackson County	6/30/2013	Contribution	5.6	2.6	(915,594)	(425,097)	(163,499)	(163,499)	(163,499)	(163,499)	(163,499)	(163,499)	0
2006	Jefferson County	6/30/2015	Proportion	5.3	4.3	(98,098)	(79,589)	(18,509)	(18,509)	(18,509)	(18,509)	(18,509)	(18,509)	(5,553)
2006	Jefferson County	6/30/2015	Contribution	5.3	4.3	38,708	9,002	9,002	9,002	9,002	9,002	9,002	9,002	2,700
2006	Jefferson County	6/30/2014	Proportion	5.4	3.4	(76,934)	(48,440)	(14,247)	(14,247)	(14,247)	(14,247)	(14,247)	(14,247)	0
2006	Jefferson County	6/30/2014	Contribution	5.4	3.4	(123,599)	(77,821)	(22,889)	(22,889)	(22,889)	(22,889)	(22,889)	(22,889)	(9,154)
2006	Jefferson County	6/30/2013	Contribution	5.6	2.6	(57,507)	(26,700)	(10,269)	(10,269)	(10,269)	(10,269)	(10,269)	(10,269)	0
2007	Klamath County	6/30/2015	Proportion	5.3	4.3	1,043,197	846,367	196,830	196,830	196,830	196,830	196,830	196,830	59,047
2007	Klamath County	6/30/2015	Contribution	5.3	4.3	(240,324)	(194,980)	(45,344)	(45,344)	(45,344)	(45,344)	(45,344)	(45,344)	(13,604)
2007	Klamath County	6/30/2014	Proportion	5.4	3.4	6,560	4,130	1,215	1,215	1,215	1,215	1,215	1,215	485
2007	Klamath County	6/30/2014	Contribution	5.4	3.4	(173,713)	(109,375)	(32,169)	(32,169)	(32,169)	(32,169)	(32,169)	(32,169)	(12,868)
2007	Klamath County	6/30/2013	Contribution	5.6	2.6	(110,266)	(51,196)	(19,690)	(19,690)	(19,690)	(19,690)	(19,690)	(19,690)	0
2008	Lane County	6/30/2015	Proportion	5.3	4.3	112,850	91,558	21,292	21,292	21,292	21,292	21,292	21,292	6,390
2008	Lane County	6/30/2015	Contribution	5.3	4.3	(1,451,225)	(1,177,409)	(273,816)	(273,816)	(273,816)	(273,816)	(273,816)	(273,816)	(82,145)
2008	Lane County	6/30/2014	Proportion	5.4	3.4	106,908	67,312	19,798	19,798	19,798	19,798	19,798	19,798	7,918
2008	Lane County	6/30/2014	Contribution	5.4	3.4	(4,162,459)	(2,620,807)	(770,826)	(770,826)	(770,826)	(770,826)	(770,826)	(770,826)	(308,329)
2008	Lane County	6/30/2013	Contribution	5.6	2.6	(2,966,711)	(1,377,401)	(529,770)	(529,770)	(529,770)	(529,770)	(529,770)	(529,770)	0
2009	Marion County	6/30/2015	Proportion	5.3	4.3	(837,470)	(679,457)	(158,013)	(158,013)	(158,013)	(158,013)	(158,013)	(158,013)	(47,405)
2009	Marion County	6/30/2015	Contribution	5.3	4.3	(551,841)	(447,720)	(104,121)	(104,121)	(104,121)	(104,121)	(104,121)	(104,121)	(31,236)
2009	Marion County	6/30/2014	Proportion	5.4	3.4	388,336	244,508	71,914	71,914	71,914	71,914	71,914	71,914	28,766
2009	Marion County	6/30/2014	Contribution	5.4	3.4	(2,673,530)	(1,683,334)	(495,098)	(495,098)	(495,098)	(495,098)	(495,098)	(495,098)	(198,040)
2009	Marion County	6/30/2013	Contribution	5.6	2.6	(529,930)	(1,141,387)	(203,819)	(203,819)	(203,819)	(203,819)	(203,819)	(203,819)	0
2011	Washington County	6/30/2015	Proportion	5.3	4.3	(9,057,813)	(7,348,792)	(1,709,021)	(1,709,021)	(1,709,021)	(1,709,021)	(1,709,021)	(1,709,021)	(512,708)
2011	Washington County	6/30/2015	Contribution	5.3	4.3	2,047,027	1,660,795	386,232	386,232	386,232	386,232	386,232	386,232	115,867
2011	Washington County	6/30/2014	Proportion	5.4	3.4	127,669	80,385	23,642	23,642	23,642	23,642	23,642	23,642	9,459
2011	Washington County	6/30/2014	Contribution	5.4	3.4	(4,044,072)	(2,546,268)	(748,902)	(748,902)	(748,902)	(748,902)	(748,902)	(748,902)	(299,562)
2011	Washington County	6/30/2013	Contribution	5.6	2.6	(1,056,571)	(490,552)	(188,673)	(188,673)	(188,673)	(188,673)	(188,673)	(188,673)	0
2012	Grant County	6/30/2015	Proportion	5.3	4.3	637,418	517,150	120,268	120,268	120,268	120,268	120,268	120,268	36,078
2012	Grant County	6/30/2015	Contribution	5.3	4.3	(140,632)	(114,098)	(26,534)	(26,534)	(26,534)	(26,534)	(26,534)	(26,534)	(7,962)
2012	Grant County	6/30/2014	Proportion	5.4	3.4	73,048	45,994	13,527	13,527	13,527	13,527	13,527	13,527	5,413
2012	Grant County	6/30/2014	Contribution	5.4	3.4	(77,663)	(48,899)	(14,382)	(14,382)	(14,382)	(14,382)	(14,382)	(14,382)	(5,753)
2012	Grant County	6/30/2013	Contribution	5.6	2.6	(31,827)	(14,778)	(5,683)	(5,683)	(5,683)	(5,683)	(5,683)	(5,683)	0
2013	Umatilla County	6/30/2015	Proportion	5.3	4.3	96,345	78,167	18,178	18,178	18,178	18,178	18,178	18,178	5,455
2013	Umatilla County	6/30/2015	Contribution	5.3	4.3	(181,099)	(146,929)	(34,170)	(34,170)	(34,170)	(34,170)	(34,170)	(34,170)	(10,249)
2013	Umatilla County	6/30/2014	Proportion	5.4	3.4	(58,396)	(36,768)	(10,814)	(10,814)	(10,814)	(10,814)	(10,814)	(10,814)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2013	Umatilla County	6/30/2014	Contribution	5.4	3.4	(418,750)	(263,658)	(77,546)	(77,546)	(77,546)	(77,546)	(77,546)	(31,020)	0
2013	Umatilla County	6/30/2013	Contribution	5.6	2.6	(208,637)	(96,866)	(37,257)	(37,257)	(37,257)	(37,257)	(22,352)	0	0
2014	Linn County	6/30/2015	Proportion	5.3	4.3	(2,990,798)	(695,535)	(695,535)	(695,535)	(695,535)	(695,535)	(695,535)	(208,658)	0
2014	Linn County	6/30/2015	Contribution	5.3	4.3	973,568	789,876	183,692	183,692	183,692	183,692	183,692	55,108	0
2014	Linn County	6/30/2014	Proportion	5.4	3.4	1,857	1,169	344	344	344	344	137	0	0
2014	Linn County	6/30/2014	Contribution	5.4	3.4	(1,080,992)	(680,624)	(200,184)	(200,184)	(200,184)	(200,184)	(80,072)	0	0
2014	Linn County	6/30/2013	Contribution	5.6	2.6	(283,144)	(131,461)	(50,561)	(50,561)	(50,561)	(30,339)	0	0	0
2015	Yamhill County	6/30/2015	Proportion	5.3	4.3	(952,857)	(773,073)	(179,784)	(179,784)	(179,784)	(179,784)	(179,784)	(53,937)	0
2015	Yamhill County	6/30/2015	Contribution	5.3	4.3	590,952	479,452	111,500	111,500	111,500	111,500	33,452	0	0
2015	Yamhill County	6/30/2014	Proportion	5.4	3.4	69,068	43,488	12,790	12,790	12,790	5,118	0	0	0
2015	Yamhill County	6/30/2014	Contribution	5.4	3.4	(874,007)	(550,301)	(161,853)	(161,853)	(161,853)	(64,742)	0	0	0
2015	Yamhill County	6/30/2013	Contribution	5.6	2.6	(509,402)	(236,507)	(90,965)	(90,965)	(90,965)	(54,577)	0	0	0
2016	Sherman County	6/30/2015	Proportion	5.3	4.3	(177,290)	(143,839)	(33,451)	(33,451)	(33,451)	(33,451)	(10,035)	0	0
2016	Sherman County	6/30/2015	Contribution	5.3	4.3	92,878	75,354	17,524	17,524	17,524	5,258	0	0	0
2016	Sherman County	6/30/2014	Proportion	5.4	3.4	(21,579)	(13,587)	(3,996)	(3,996)	(3,996)	(1,599)	0	0	0
2016	Sherman County	6/30/2014	Contribution	5.4	3.4	(28,257)	(17,791)	(5,233)	(5,233)	(5,233)	(2,092)	0	0	0
2016	Sherman County	6/30/2013	Contribution	5.6	2.6	41,459	19,250	7,403	7,403	7,403	4,444	0	0	0
2017	Columbia County	6/30/2015	Proportion	5.3	4.3	(401,656)	(325,872)	(75,784)	(75,784)	(75,784)	(75,784)	(22,736)	0	0
2017	Columbia County	6/30/2015	Contribution	5.3	4.3	(58,186)	(47,208)	(10,978)	(10,978)	(10,978)	(3,296)	0	0	0
2017	Columbia County	6/30/2014	Proportion	5.4	3.4	(204,390)	(128,690)	(37,850)	(37,850)	(37,850)	(15,140)	0	0	0
2017	Columbia County	6/30/2014	Contribution	5.4	3.4	(238,534)	(150,188)	(44,173)	(44,173)	(44,173)	(17,669)	0	0	0
2017	Columbia County	6/30/2013	Contribution	5.6	2.6	(188,788)	(87,652)	(33,712)	(33,712)	(33,712)	(20,228)	0	0	0
2018	Coos County	6/30/2015	Proportion	5.3	4.3	(1,048,884)	(851,793)	(198,091)	(198,091)	(198,091)	(59,429)	0	0	0
2018	Coos County	6/30/2015	Contribution	5.3	4.3	612,426	496,874	115,552	115,552	115,552	34,666	0	0	0
2018	Coos County	6/30/2014	Proportion	5.4	3.4	(15,359)	(9,671)	(2,844)	(2,844)	(2,844)	(1,139)	0	0	0
2018	Coos County	6/30/2014	Contribution	5.4	3.4	(173,822)	(109,444)	(32,189)	(32,189)	(32,189)	(12,877)	0	0	0
2018	Coos County	6/30/2013	Contribution	5.6	2.6	21,947	56,619	21,776	21,776	21,776	13,067	0	0	0
2020	Wasco County	6/30/2015	Proportion	5.3	4.3	(771,890)	(626,250)	(145,640)	(145,640)	(145,640)	(43,690)	0	0	0
2020	Wasco County	6/30/2015	Contribution	5.3	4.3	42,039	9,776	9,776	9,776	9,776	2,935	0	0	0
2020	Wasco County	6/30/2014	Proportion	5.4	3.4	(402,842)	(253,642)	(74,600)	(74,600)	(74,600)	(29,842)	0	0	0
2020	Wasco County	6/30/2014	Contribution	5.4	3.4	(255,598)	(160,932)	(47,333)	(47,333)	(47,333)	(18,933)	0	0	0
2020	Wasco County	6/30/2013	Contribution	5.6	2.6	(200,231)	(92,963)	(35,756)	(35,756)	(35,756)	(21,451)	0	0	0
2021	Baker County	6/30/2015	Proportion	5.3	4.3	(502,712)	(407,861)	(94,851)	(94,851)	(94,851)	(28,457)	0	0	0
2021	Baker County	6/30/2015	Contribution	5.3	4.3	47,457	38,503	8,954	8,954	8,954	2,687	0	0	0
2021	Baker County	6/30/2014	Proportion	5.4	3.4	4,407	2,775	816	816	816	327	0	0	0
2021	Baker County	6/30/2014	Contribution	5.4	3.4	(222,514)	(140,102)	(41,206)	(41,206)	(41,206)	(16,484)	0	0	0
2021	Baker County	6/30/2013	Contribution	5.6	2.6	(67,666)	(31,417)	(12,083)	(12,083)	(12,083)	(7,251)	0	0	0
2022	Gilliam County	6/30/2015	Proportion	5.3	4.3	(166,949)	(135,449)	(31,500)	(31,500)	(31,500)	(9,449)	0	0	0
2022	Gilliam County	6/30/2015	Contribution	5.3	4.3	20,357	16,516	3,841	3,841	3,841	1,152	0	0	0
2022	Gilliam County	6/30/2014	Proportion	5.4	3.4	27,563	17,355	5,104	5,104	5,104	2,043	0	0	0
2022	Gilliam County	6/30/2014	Contribution	5.4	3.4	(73,066)	(46,004)	(13,531)	(13,531)	(13,531)	(5,411)	0	0	0
2022	Gilliam County	6/30/2013	Contribution	5.6	2.6	(37,061)	(17,207)	(6,618)	(6,618)	(6,618)	(3,971)	0	0	0
2023	Morrow County Rural School District Board	6/30/2015	Proportion	5.3	4.3	(762)	(618)	(144)	(144)	(144)	(42)	0	0	0
2023	Morrow County Rural School District Board	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2014	Proportion	5.4	3.4	4	2	1	1	1	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2014	Contribution	5.4	3.4	(129)	(81)	(24)	(24)	(24)	(9)	0	0	0
2023	Morrow County Rural School District Board	6/30/2013	Contribution	5.6	2.6	(104)	(47)	(19)	(19)	(19)	(9)	0	0	0
2027	Deschutes County	6/30/2015	Proportion	5.3	4.3	(1,463,211)	(1,187,133)	(276,078)	(276,078)	(276,078)	(82,821)	0	0	0
2027	Deschutes County	6/30/2015	Contribution	5.3	4.3	(215,780)	(175,067)	(40,713)	(40,713)	(40,713)	(12,215)	0	0	0
2027	Deschutes County	6/30/2014	Proportion	5.4	3.4	638,748	402,174	118,287	118,287	118,287	47,313	0	0	0
2027	Deschutes County	6/30/2014	Contribution	5.4	3.4	(2,222,530)	(1,399,370)	(411,580)	(411,580)	(411,580)	(164,630)	0	0	0
2027	Deschutes County	6/30/2013	Contribution	5.6	2.6	(879,536)	(408,356)	(157,060)	(157,060)	(157,060)	(94,236)	0	0	0
2028	Union County	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2015	Proportion	5.3	4.3	396,379	321,591	74,788	74,788	74,788	22,439	0	0	0
2035	Hood River County	6/30/2015	Contribution	5.3	4.3	(218,506)	(177,278)	(41,228)	(41,228)	(41,228)	(12,366)	0	0	0
2035	Hood River County	6/30/2014	Proportion	5.4	3.4	113,135	71,233	20,951	20,951	20,951	8,380	0	0	0
2035	Hood River County	6/30/2014	Contribution	5.4	3.4	(182,730)	(115,052)	(33,839)	(33,839)	(33,839)	(13,535)	0	0	0
2035	Hood River County	6/30/2013	Contribution	5.6	2.6	(50,999)	(23,678)	(9,107)	(9,107)	(9,107)	(5,464)	0	0	0
2036	Clatsop County	6/30/2015	Proportion	5.3	4.3	(412,013)	(334,275)	(77,738)	(77,738)	(77,738)	(23,323)	0	0	0
2036	Clatsop County	6/30/2015	Contribution	5.3	4.3	(164,480)	(133,446)	(31,034)	(31,034)	(31,034)	(9,310)	0	0	0
2036	Clatsop County	6/30/2014	Proportion	5.4	3.4	(94,236)	(59,334)	(17,451)	(17,451)	(17,451)	(6,981)	0	0	0
2036	Clatsop County	6/30/2014	Contribution	5.4	3.4	(481,031)	(302,871)	(89,080)	(89,080)	(89,080)	(35,631)	0	0	0
2036	Clatsop County	6/30/2013	Contribution	5.6	2.6	(129,197)	(78,270)	(29,815)	(29,815)	(29,815)	0	0	0	0
2037	Polk County	6/30/2015	Proportion	5.3	4.3	(2,194,435)	(1,780,391)	(414,044)	(414,044)	(414,044)	(124,215)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2037	Polk County	6/30/2015	Contribution	5.3	4.3	205,609	205,609	47,816	47,816	47,816	47,816	47,816	14,345	0
2037	Polk County	6/30/2014	Proportion	5.4	3.4	(197,289)	(124,219)	(36,535)	(36,535)	(36,535)	(36,535)	(36,535)	(14,614)	0
2037	Polk County	6/30/2014	Contribution	5.4	3.4	(840,979)	(529,505)	(155,737)	(155,737)	(155,737)	(155,737)	(155,737)	(62,294)	0
2037	Polk County	6/30/2013	Contribution	5.6	2.6	(458,812)	(213,019)	(81,931)	(81,931)	(81,931)	(81,931)	(49,157)	0	0
2038	Multnomah County	6/30/2015	Proportion	5.3	4.3	(5,385,900)	(4,369,692)	(1,016,208)	(1,016,208)	(1,016,208)	(1,016,208)	(1,016,208)	(304,860)	0
2038	Multnomah County	6/30/2015	Contribution	5.3	4.3	2,864,396	2,323,944	540,452	540,452	540,452	540,452	540,452	162,136	0
2038	Multnomah County	6/30/2014	Proportion	5.4	3.4	3,629,587	2,285,295	672,146	672,146	672,146	672,146	268,857	0	0
2038	Multnomah County	6/30/2014	Contribution	5.4	3.4	(10,035,753)	(6,318,807)	(1,858,473)	(1,858,473)	(1,858,473)	(1,858,473)	(743,388)	0	0
2038	Multnomah County	6/30/2013	Contribution	5.6	2.6	(3,124,086)	(1,450,470)	(557,872)	(557,872)	(557,872)	(557,872)	(334,726)	0	0
2039	Malheur County	6/30/2015	Proportion	5.3	4.3	(28,875)	(23,427)	(5,448)	(5,448)	(5,448)	(5,448)	(5,448)	(1,635)	0
2039	Malheur County	6/30/2015	Contribution	5.3	4.3	164,336	133,329	31,007	31,007	31,007	31,007	31,007	9,301	0
2039	Malheur County	6/30/2014	Proportion	5.4	3.4	(167,328)	(105,354)	(30,987)	(30,987)	(30,987)	(30,987)	(12,393)	0	0
2039	Malheur County	6/30/2014	Contribution	5.4	3.4	(33,215)	(20,913)	(6,151)	(6,151)	(6,151)	(6,151)	(2,460)	0	0
2039	Malheur County	6/30/2013	Contribution	5.6	2.6	17,076	7,929	3,049	3,049	3,049	3,049	1,831	0	0
2040	Benton County	6/30/2015	Proportion	5.3	4.3	(93,140)	(75,566)	(17,574)	(17,574)	(17,574)	(17,574)	(17,574)	(5,270)	0
2040	Benton County	6/30/2015	Contribution	5.3	4.3	(199,234)	(161,643)	(37,591)	(37,591)	(37,591)	(37,591)	(37,591)	(11,279)	0
2040	Benton County	6/30/2014	Proportion	5.4	3.4	100,326	100,946	29,690	29,690	29,690	29,690	11,876	0	0
2040	Benton County	6/30/2014	Contribution	5.4	3.4	(792,373)	(498,901)	(146,736)	(146,736)	(146,736)	(146,736)	(58,693)	0	0
2040	Benton County	6/30/2013	Contribution	5.6	2.6	(303,023)	(140,690)	(54,111)	(54,111)	(54,111)	(54,111)	(32,468)	0	0
2042	Josephine County	6/30/2015	Proportion	5.3	4.3	(1,106,459)	(897,693)	(208,766)	(208,766)	(208,766)	(208,766)	(62,629)	0	0
2042	Josephine County	6/30/2015	Contribution	5.3	4.3	246,821	200,251	46,570	46,570	46,570	46,570	13,971	0	0
2042	Josephine County	6/30/2014	Proportion	5.4	3.4	(474,599)	(298,821)	(87,889)	(87,889)	(87,889)	(87,889)	(35,154)	0	0
2042	Josephine County	6/30/2014	Contribution	5.4	3.4	(36,783)	(23,159)	(6,812)	(6,812)	(6,812)	(6,812)	(2,723)	0	0
2042	Josephine County	6/30/2013	Contribution	5.6	2.6	(317,212)	(147,277)	(56,645)	(56,645)	(56,645)	(56,645)	(33,987)	0	0
2043	Lincoln County	6/30/2015	Proportion	5.3	4.3	(355,056)	(288,064)	(66,992)	(66,992)	(66,992)	(66,992)	(66,992)	(20,096)	0
2043	Lincoln County	6/30/2015	Contribution	5.3	4.3	(55,886)	(45,341)	(10,545)	(10,545)	(10,545)	(10,545)	(3,161)	0	0
2043	Lincoln County	6/30/2014	Proportion	5.4	3.4	241,709	152,187	44,761	44,761	44,761	44,761	17,904	0	0
2043	Lincoln County	6/30/2014	Contribution	5.4	3.4	(214,140)	(134,828)	(39,656)	(39,656)	(39,656)	(39,656)	(15,860)	0	0
2043	Lincoln County	6/30/2013	Contribution	5.6	2.6	31,167	14,469	5,566	5,566	5,566	5,566	3,337	0	0
2044	Crook County	6/30/2015	Proportion	5.3	4.3	8,964	7,273	1,691	1,691	1,691	1,691	509	0	0
2044	Crook County	6/30/2015	Contribution	5.3	4.3	(14,482)	(11,750)	(2,732)	(2,732)	(2,732)	(2,732)	(822)	0	0
2044	Crook County	6/30/2014	Proportion	5.4	3.4	(1,568)	(988)	(290)	(290)	(290)	(290)	(118)	0	0
2044	Crook County	6/30/2014	Contribution	5.4	3.4	(31,280)	(19,694)	(5,793)	(5,793)	(5,793)	(5,793)	(2,315)	0	0
2044	Crook County	6/30/2013	Contribution	5.6	2.6	(17,500)	(8,125)	(3,125)	(3,125)	(3,125)	(3,125)	(1,875)	0	0
2050	Wallowa County	6/30/2015	Proportion	5.3	4.3	18,590	15,082	3,508	3,508	3,508	3,508	1,050	0	0
2050	Wallowa County	6/30/2015	Contribution	5.3	4.3	(128)	(104)	(24)	(24)	(24)	(24)	(8)	0	0
2050	Wallowa County	6/30/2014	Proportion	5.4	3.4	22,363	14,081	4,141	4,141	4,141	4,141	1,658	0	0
2050	Wallowa County	6/30/2014	Contribution	5.4	3.4	5,669	3,569	1,050	1,050	1,050	1,050	419	0	0
2050	Wallowa County	6/30/2013	Contribution	5.6	2.6	17,174	7,973	3,067	3,067	3,067	3,067	1,839	0	0
2052	Tillamook County	6/30/2015	Proportion	5.3	4.3	(1,440)	(1,168)	(272)	(272)	(272)	(272)	(80)	0	0
2052	Tillamook County	6/30/2015	Contribution	5.3	4.3	(1,022)	(829)	(193)	(193)	(193)	(193)	(57)	0	0
2052	Tillamook County	6/30/2014	Proportion	5.4	3.4	(11)	(7)	(2)	(2)	(2)	(2)	(1)	0	0
2052	Tillamook County	6/30/2014	Contribution	5.4	3.4	(1,418)	(892)	(263)	(263)	(263)	(263)	(103)	0	0
2052	Tillamook County	6/30/2013	Contribution	5.6	2.6	(1,171)	(544)	(209)	(209)	(209)	(209)	(126)	0	0
2099	State Judiciary	6/30/2015	Proportion	5.3	4.3	7,231,180	5,866,806	1,364,374	1,364,374	1,364,374	1,364,374	409,310	0	0
2099	State Judiciary	6/30/2015	Contribution	5.3	4.3	2,439,769	1,979,435	460,334	460,334	460,334	460,334	138,099	0	0
2099	State Judiciary	6/30/2014	Proportion	5.4	3.4	(746,373)	(469,939)	(138,217)	(138,217)	(138,217)	(138,217)	(55,288)	0	0
2099	State Judiciary	6/30/2014	Contribution	5.4	3.4	863,354	543,594	159,880	159,880	159,880	159,880	63,954	0	0
2099	State Judiciary	6/30/2013	Contribution	5.6	2.6	2,122,242	985,326	378,972	378,972	378,972	378,972	127,382	0	0
2100	City of Roseburg	6/30/2015	Proportion	5.3	4.3	(1,218,021)	(988,206)	(229,815)	(229,815)	(229,815)	(229,815)	(68,946)	0	0
2100	City of Roseburg	6/30/2015	Contribution	5.3	4.3	199,987	162,254	37,733	37,733	37,733	37,733	11,322	0	0
2100	City of Roseburg	6/30/2014	Proportion	5.4	3.4	1,169	737	216	216	216	216	89	0	0
2100	City of Roseburg	6/30/2014	Contribution	5.4	3.4	(346,966)	(218,460)	(64,253)	(64,253)	(64,253)	(64,253)	(25,701)	0	0
2100	City of Roseburg	6/30/2013	Contribution	5.6	2.6	4,850,397	2,251,971	866,142	866,142	866,142	866,142	519,687	0	0
2101	City of Salem	6/30/2015	Proportion	5.3	4.3	(2,149,448)	(1,743,892)	(405,556)	(405,556)	(405,556)	(405,556)	(121,668)	0	0
2101	City of Salem	6/30/2015	Contribution	5.3	4.3	531,433	431,163	100,270	100,270	100,270	100,270	30,083	0	0
2101	City of Salem	6/30/2014	Proportion	5.4	3.4	(405,814)	(255,512)	(75,151)	(75,151)	(75,151)	(75,151)	(30,059)	0	0
2101	City of Salem	6/30/2014	Contribution	5.4	3.4	(1,476,715)	(929,783)	(273,466)	(273,466)	(273,466)	(273,466)	(109,385)	0	0
2101	City of Salem	6/30/2013	Contribution	5.6	2.6	122,158	46,983	16,215	16,215	16,215	16,215	5,385	0	0
2102	City of Medford	6/30/2015	Proportion	5.3	4.3	(784,277)	(636,300)	(147,977)	(147,977)	(147,977)	(147,977)	(44,392)	0	0
2102	City of Medford	6/30/2015	Contribution	5.3	4.3	(32,654)	(26,493)	(6,161)	(6,161)	(6,161)	(6,161)	(1,849)	0	0
2102	City of Medford	6/30/2014	Proportion	5.4	3.4	289,575	182,325	53,625	53,625	53,625	53,625	21,450	0	0
2102	City of Medford	6/30/2014	Contribution	5.4	3.4	(938,627)	(590,987)	(173,820)	(173,820)	(173,820)	(173,820)	(69,527)	0	0
2102	City of Medford	6/30/2013	Contribution	5.6	2.6	(193,157)	(89,681)	(34,492)	(34,492)	(34,492)	(34,492)	(10,977)	0	0
2103	City of Albany	6/30/2015	Proportion	5.3	4.3	(2,039,254)	(1,639,254)	(400,000)	(400,000)	(400,000)	(400,000)	(121,254)	0	0
2103	City of Albany	6/30/2015	Contribution	5.3	4.3	563,169	456,911	106,258	106,258	106,258	106,258	31,879	0	0
2103	City of Albany	6/30/2014	Proportion	5.4	3.4	317,578	199,956	58,811	58,811	58,811	58,811	23,523	0	0
2103	City of Albany	6/30/2014	Contribution	5.4	3.4	(852,555)	(536,793)	(157,881)	(157,881)	(157,881)	(157,881)	(63,150)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2103	City of Albany	6/30/2013	Contribution	5.6	2.6	(37,438)	(17,383)	(6,685)	(6,685)	(6,685)	(6,685)	(4,013)	0	0
2104	City of Ashland	6/30/2015	Proportion	5.3	4.3	(1,828,442)	(1,483,453)	(344,989)	(344,989)	(344,989)	(344,989)	(344,989)	(344,989)	(103,497)
2104	City of Ashland	6/30/2015	Contribution	5.3	4.3	404,457	328,144	76,313	76,313	76,313	76,313	76,313	76,313	22,892
2104	City of Ashland	6/30/2014	Proportion	5.4	3.4	360,589	227,037	66,776	66,776	66,776	66,776	66,776	26,709	0
2104	City of Ashland	6/30/2014	Contribution	5.4	3.4	(399,252)	(251,380)	(73,936)	(73,936)	(73,936)	(73,936)	(73,936)	(29,572)	0
2104	City of Ashland	6/30/2013	Contribution	5.6	2.6	(20,419)	(9,481)	(3,646)	(3,646)	(3,646)	(3,646)	(2,189)	0	0
2105	City of Astoria	6/30/2015	Proportion	5.3	4.3	(745,441)	(604,792)	(140,649)	(140,649)	(140,649)	(140,649)	(140,649)	(140,649)	(42,196)
2105	City of Astoria	6/30/2015	Contribution	5.3	4.3	220,178	178,635	41,543	41,543	41,543	41,543	41,543	41,543	12,463
2105	City of Astoria	6/30/2014	Proportion	5.4	3.4	44,245	27,857	8,194	8,194	8,194	8,194	8,194	3,275	0
2105	City of Astoria	6/30/2014	Contribution	5.4	3.4	(77,150)	(48,576)	(14,287)	(14,287)	(14,287)	(14,287)	(14,287)	(5,715)	0
2105	City of Astoria	6/30/2013	Contribution	5.6	2.6	51,058	23,704	9,118	9,118	9,118	9,118	5,468	0	0
2106	City of Beaverton	6/30/2015	Proportion	5.3	4.3	(2,525,588)	(2,049,062)	(476,526)	(476,526)	(476,526)	(476,526)	(476,526)	(476,526)	(142,958)
2106	City of Beaverton	6/30/2015	Contribution	5.3	4.3	(162,900)	(132,164)	(30,736)	(30,736)	(30,736)	(30,736)	(30,736)	(30,736)	(9,220)
2106	City of Beaverton	6/30/2014	Proportion	5.4	3.4	802,780	505,454	148,663	148,663	148,663	148,663	148,663	59,465	0
2106	City of Beaverton	6/30/2014	Contribution	5.4	3.4	(2,592,762)	(1,632,480)	(480,141)	(480,141)	(480,141)	(480,141)	(480,141)	(192,057)	0
2106	City of Beaverton	6/30/2013	Contribution	5.6	2.6	(1,158,934)	(538,078)	(206,952)	(206,952)	(206,952)	(206,952)	(124,174)	0	0
2107	City of Bend	6/30/2015	Proportion	5.3	4.3	59,751	48,477	11,274	11,274	11,274	11,274	11,274	3,381	0
2107	City of Bend	6/30/2015	Contribution	5.3	4.3	1,380,752	1,120,233	260,519	260,519	260,519	260,519	260,519	78,157	0
2107	City of Bend	6/30/2014	Proportion	5.4	3.4	(135)	(85)	(25)	(25)	(25)	(25)	(10)	0	0
2107	City of Bend	6/30/2014	Contribution	5.4	3.4	(409,763)	(257,999)	(75,882)	(75,882)	(75,882)	(75,882)	(30,353)	0	0
2107	City of Bend	6/30/2013	Contribution	5.6	2.6	31,009	14,398	5,537	5,537	5,537	5,537	3,324	0	0
2109	City of Canby	6/30/2015	Proportion	5.3	4.3	(713,896)	(579,199)	(134,697)	(134,697)	(134,697)	(134,697)	(134,697)	(134,697)	(40,411)
2109	City of Canby	6/30/2015	Contribution	5.3	4.3	130,223	105,653	24,570	24,570	24,570	24,570	24,570	7,373	0
2109	City of Canby	6/30/2014	Proportion	5.4	3.4	95,898	60,380	17,759	17,759	17,759	17,759	17,759	7,103	0
2109	City of Canby	6/30/2014	Contribution	5.4	3.4	(375,450)	(236,394)	(69,528)	(69,528)	(69,528)	(69,528)	(69,528)	(27,810)	0
2109	City of Canby	6/30/2013	Contribution	5.6	2.6	(90,627)	(42,078)	(16,183)	(16,183)	(16,183)	(16,183)	(9,712)	0	0
2110	City of Coquille	6/30/2015	Proportion	5.3	4.3	(192,278)	(155,999)	(36,279)	(36,279)	(36,279)	(36,279)	(36,279)	(10,883)	0
2110	City of Coquille	6/30/2015	Contribution	5.3	4.3	38,753	31,441	7,312	7,312	7,312	7,312	7,312	2,193	0
2110	City of Coquille	6/30/2014	Proportion	5.4	3.4	59,252	37,306	10,973	10,973	10,973	10,973	4,387	0	0
2110	City of Coquille	6/30/2014	Contribution	5.4	3.4	(48,008)	(30,228)	(8,890)	(8,890)	(8,890)	(8,890)	(3,558)	0	0
2110	City of Coquille	6/30/2013	Contribution	5.6	2.6	16,740	6,439	3,862	3,862	3,862	3,862	0	0	0
2111	City of Eugene	6/30/2015	Proportion	5.3	4.3	1,916,206	1,554,658	361,548	361,548	361,548	361,548	361,548	108,466	0
2111	City of Eugene	6/30/2015	Contribution	5.3	4.3	1,209,105	980,972	228,133	228,133	228,133	228,133	228,133	68,440	0
2111	City of Eugene	6/30/2014	Proportion	5.4	3.4	(677,884)	(426,816)	(125,534)	(125,534)	(125,534)	(125,534)	(50,214)	0	0
2111	City of Eugene	6/30/2014	Contribution	5.4	3.4	(3,152,038)	(1,984,616)	(583,711)	(583,711)	(583,711)	(583,711)	(233,483)	0	0
2111	City of Eugene	6/30/2013	Contribution	5.6	2.6	(1,249,573)	(580,159)	(223,138)	(223,138)	(223,138)	(223,138)	(133,883)	0	0
2112	City Of Forest Grove	6/30/2015	Proportion	5.3	4.3	(1,559)	(1,265)	(294)	(294)	(294)	(294)	(294)	(89)	0
2112	City Of Forest Grove	6/30/2015	Contribution	5.3	4.3	3,612	2,930	682	682	682	682	682	202	0
2112	City Of Forest Grove	6/30/2014	Proportion	5.4	3.4	30	18	6	6	6	6	0	0	0
2112	City Of Forest Grove	6/30/2014	Contribution	5.4	3.4	(1,125)	(709)	(208)	(208)	(208)	(208)	(85)	0	0
2112	City Of Forest Grove	6/30/2013	Contribution	5.6	2.6	(912)	(423)	(163)	(163)	(163)	(163)	(97)	0	0
2113	City of Grants Pass	6/30/2015	Proportion	5.3	4.3	(1,817,012)	(1,474,180)	(342,832)	(342,832)	(342,832)	(342,832)	(342,832)	(102,852)	0
2113	City of Grants Pass	6/30/2015	Contribution	5.3	4.3	326,715	265,071	61,644	61,644	61,644	61,644	61,644	18,495	0
2113	City of Grants Pass	6/30/2014	Proportion	5.4	3.4	(101,426)	(63,860)	(18,783)	(18,783)	(18,783)	(18,783)	(7,511)	0	0
2113	City of Grants Pass	6/30/2014	Contribution	5.4	3.4	(354,370)	(223,122)	(65,624)	(65,624)	(65,624)	(65,624)	(26,250)	0	0
2113	City of Grants Pass	6/30/2013	Contribution	5.6	2.6	(40,647)	(18,873)	(7,258)	(7,258)	(7,258)	(7,258)	(4,357)	0	0
2114	City of Gresham	6/30/2015	Proportion	5.3	4.3	(15,215)	(12,344)	(2,871)	(2,871)	(2,871)	(2,871)	(2,871)	(860)	0
2114	City of Gresham	6/30/2015	Contribution	5.3	4.3	(1,473,522)	(1,195,499)	(278,023)	(278,023)	(278,023)	(278,023)	(278,023)	(83,407)	0
2114	City of Gresham	6/30/2014	Proportion	5.4	3.4	814,773	639,639	175,134	175,134	175,134	175,134	175,134	53,465	0
2114	City of Gresham	6/30/2014	Contribution	5.4	3.4	(3,059,944)	(1,926,632)	(566,656)	(566,656)	(566,656)	(566,656)	(226,664)	0	0
2114	City of Gresham	6/30/2013	Contribution	5.6	2.6	(1,546,061)	(717,815)	(276,082)	(276,082)	(276,082)	(276,082)	(165,651)	0	0
2115	City of Hillsboro	6/30/2015	Proportion	5.3	4.3	(3,071,382)	(2,491,876)	(579,506)	(579,506)	(579,506)	(579,506)	(579,506)	(173,852)	0
2115	City of Hillsboro	6/30/2015	Contribution	5.3	4.3	1,871,947	1,518,749	353,198	353,198	353,198	353,198	353,198	105,957	0
2115	City of Hillsboro	6/30/2014	Proportion	5.4	3.4	(279,270)	(175,836)	(51,717)	(51,717)	(51,717)	(51,717)	(20,685)	0	0
2115	City of Hillsboro	6/30/2014	Contribution	5.4	3.4	(1,223,125)	(770,115)	(226,505)	(226,505)	(226,505)	(226,505)	(90,600)	0	0
2115	City of Hillsboro	6/30/2013	Contribution	5.6	2.6	(324,823)	(150,811)	(58,004)	(58,004)	(58,004)	(58,004)	(34,803)	0	0
2117	City of McMinnville	6/30/2015	Proportion	5.3	4.3	(1,919,788)	(1,557,564)	(362,224)	(362,224)	(362,224)	(362,224)	(362,224)	(108,668)	0
2117	City of McMinnville	6/30/2015	Contribution	5.3	4.3	710,400	576,362	134,038	134,038	134,038	134,038	134,038	40,210	0
2117	City of McMinnville	6/30/2014	Proportion	5.4	3.4	88,809	26,120	10,449	10,449	10,449	10,449	10,449	0	0
2117	City of McMinnville	6/30/2014	Contribution	5.4	3.4	(342,791)	(215,831)	(63,480)	(63,480)	(63,480)	(63,480)	(25,391)	0	0
2117	City of McMinnville	6/30/2013	Contribution	5.6	2.6	388,088	180,185	69,301	69,301	69,301	69,301	41,583	0	0
2118	City of Ontario	6/30/2015	Proportion	5.3	4.3	(957,225)	(776,617)	(180,608)	(180,608)	(180,608)	(180,608)	(180,608)	(54,185)	0
2118	City of Ontario	6/30/2015	Contribution	5.3	4.3	(125,086)	(101,485)	(23,601)	(23,601)	(23,601)	(23,601)	(23,601)	(7,081)	0
2118	City of Ontario	6/30/2014	Proportion	5.4	3.4	(51,295)	(32,297)	(9,499)	(9,499)	(9,499)	(9,499)	(3,800)	0	0
2118	City of Ontario	6/30/2014	Contribution	5.4	3.4	(458,930)	(288,930)	(84,980)	(84,980)	(84,980)	(84,980)	(33,990)	0	0
2118	City of Ontario	6/30/2013	Contribution	5.6	2.6	(119,863)	(55,651)	(21,404)	(21,404)	(21,404)	(21,404)	(12,843)	0	0
2119	City of Oregon City	6/30/2015	Proportion	5.3	4.3	(248,084)	(201,276)	(46,808)	(46,808)	(46,808)	(46,808)	(46,808)	(14,044)	0
2119	City of Oregon City	6/30/2015	Contribution	5.3	4.3	20,576	16,694	3,882	3,882	3,882	3,882	3,882	1,166	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2119	City of Oregon City	6/30/2014	Proportion	5.4	3.4	207,992	130,958	38,517	38,517	38,517	38,517	15,407	0	0
2119	City of Oregon City	6/30/2014	Contribution	5.4	3.4	(319,677)	(201,279)	(59,199)	(59,199)	(59,199)	(59,199)	(23,682)	0	0
2119	City of Oregon City	6/30/2013	Contribution	5.6	2.6	(25,628)	(11,900)	(4,576)	(4,576)	(4,576)	(4,576)	0	0	0
2120	City of Lake Oswego	6/30/2015	Proportion	5.3	4.3	(3,120,720)	(2,531,905)	(588,815)	(588,815)	(588,815)	(588,815)	(588,815)	(176,645)	0
2120	City of Lake Oswego	6/30/2015	Contribution	5.3	4.3	744,617	604,123	140,494	140,494	140,494	140,494	140,494	42,147	0
2120	City of Lake Oswego	6/30/2014	Proportion	5.4	3.4	(124,644)	(78,480)	(23,082)	(23,082)	(23,082)	(23,082)	(23,082)	(9,234)	0
2120	City of Lake Oswego	6/30/2014	Contribution	5.4	3.4	(765,898)	(482,232)	(141,833)	(141,833)	(141,833)	(141,833)	(141,833)	(56,733)	0
2120	City of Lake Oswego	6/30/2013	Contribution	5.6	2.6	(331,922)	(154,106)	(59,272)	(59,272)	(59,272)	(59,272)	(35,562)	0	0
2121	City of Portland	6/30/2015	Proportion	5.3	4.3	184,914	150,025	34,889	34,889	34,889	34,889	34,889	10,469	0
2121	City of Portland	6/30/2015	Contribution	5.3	4.3	(2,041,421)	(1,656,247)	(385,174)	(385,174)	(385,174)	(385,174)	(385,174)	(115,551)	0
2121	City of Portland	6/30/2014	Proportion	5.4	3.4	3,185,984	2,005,990	589,997	589,997	589,997	589,997	235,999	0	0
2121	City of Portland	6/30/2014	Contribution	5.4	3.4	(15,056,453)	(9,479,989)	(2,788,232)	(2,788,232)	(2,788,232)	(2,788,232)	(1,115,293)	0	0
2121	City of Portland	6/30/2013	Contribution	5.6	2.6	(6,949,034)	(3,226,337)	(1,240,899)	(1,240,899)	(1,240,899)	(1,240,899)	0	0	0
2122	City of Redmond	6/30/2015	Proportion	5.3	4.3	94,585	76,739	17,846	17,846	17,846	17,846	17,846	5,355	0
2122	City of Redmond	6/30/2015	Contribution	5.3	4.3	(40,032)	(32,479)	(7,553)	(7,553)	(7,553)	(7,553)	(7,553)	(2,267)	0
2122	City of Redmond	6/30/2014	Proportion	5.4	3.4	121,810	76,696	22,557	22,557	22,557	22,557	9,025	0	0
2122	City of Redmond	6/30/2014	Contribution	5.4	3.4	(213,420)	(134,376)	(39,522)	(39,522)	(39,522)	(39,522)	(15,810)	0	0
2122	City of Redmond	6/30/2013	Contribution	5.6	2.6	(24,246)	(11,256)	(4,330)	(4,330)	(4,330)	(4,330)	(2,596)	0	0
2123	City of St Helens	6/30/2015	Proportion	5.3	4.3	(533,332)	(432,703)	(100,629)	(100,629)	(100,629)	(100,629)	(100,629)	(30,187)	0
2123	City of St Helens	6/30/2015	Contribution	5.3	4.3	166,810	135,336	31,474	31,474	31,474	31,474	31,474	9,440	0
2123	City of St Helens	6/30/2014	Proportion	5.4	3.4	(36,662)	(22,454)	(6,604)	(6,604)	(6,604)	(6,604)	(2,642)	0	0
2123	City of St Helens	6/30/2014	Contribution	5.4	3.4	(68,981)	(43,433)	(12,774)	(12,774)	(12,774)	(12,774)	(5,111)	0	0
2123	City of St Helens	6/30/2013	Contribution	5.6	2.6	47,939	22,256	8,561	8,561	8,561	8,561	5,134	0	0
2125	City of Vernonia	6/30/2015	Proportion	5.3	4.3	(63,574)	(51,579)	(11,995)	(11,995)	(11,995)	(11,995)	(11,995)	(3,599)	0
2125	City of Vernonia	6/30/2015	Contribution	5.3	4.3	(9,686)	(7,858)	(1,828)	(1,828)	(1,828)	(1,828)	(1,828)	(546)	0
2125	City of Vernonia	6/30/2014	Proportion	5.4	3.4	(31,163)	(19,621)	(5,771)	(5,771)	(5,771)	(5,771)	(2,308)	0	0
2125	City of Vernonia	6/30/2014	Contribution	5.4	3.4	(29,681)	(18,689)	(5,496)	(5,496)	(5,496)	(5,496)	(2,201)	0	0
2125	City of Vernonia	6/30/2013	Contribution	5.6	2.6	(33,091)	(15,364)	(5,909)	(5,909)	(5,909)	(5,909)	(3,546)	0	0
2126	City of West Linn	6/30/2015	Proportion	5.3	4.3	(466,568)	(378,536)	(88,032)	(88,032)	(88,032)	(88,032)	(88,032)	(26,408)	0
2126	City of West Linn	6/30/2015	Contribution	5.3	4.3	166,803	135,331	31,472	31,472	31,472	31,472	31,472	9,443	0
2126	City of West Linn	6/30/2014	Proportion	5.4	3.4	(221,900)	(65,248)	(6,264)	(6,264)	(6,264)	(6,264)	(2,108)	0	0
2126	City of West Linn	6/30/2014	Contribution	5.4	3.4	(288,609)	(181,717)	(53,446)	(53,446)	(53,446)	(53,446)	(21,379)	0	0
2126	City of West Linn	6/30/2013	Contribution	5.6	2.6	(290,139)	(134,706)	(51,811)	(51,811)	(51,811)	(51,811)	0	0	0
2127	City of Cottage Grove	6/30/2015	Proportion	5.3	4.3	23,190	18,815	4,375	4,375	4,375	4,375	1,315	0	0
2127	City of Cottage Grove	6/30/2015	Contribution	5.3	4.3	(10,861)	(8,812)	(2,049)	(2,049)	(2,049)	(2,049)	(616)	0	0
2127	City of Cottage Grove	6/30/2014	Proportion	5.4	3.4	82,911	52,203	15,354	15,354	15,354	15,354	6,141	0	0
2127	City of Cottage Grove	6/30/2014	Contribution	5.4	3.4	(125,641)	(79,107)	(23,267)	(23,267)	(23,267)	(23,267)	(9,306)	0	0
2127	City of Cottage Grove	6/30/2013	Contribution	5.6	2.6	31,764	14,748	5,672	5,672	5,672	5,672	3,404	0	0
2128	City of Tillamook	6/30/2015	Proportion	5.3	4.3	(246,186)	(199,736)	(46,450)	(46,450)	(46,450)	(46,450)	(46,450)	(13,936)	0
2128	City of Tillamook	6/30/2015	Contribution	5.3	4.3	48,396	39,265	9,131	9,131	9,131	9,131	2,741	0	0
2128	City of Tillamook	6/30/2014	Proportion	5.4	3.4	82,413	51,889	15,262	15,262	15,262	15,262	6,103	0	0
2128	City of Tillamook	6/30/2014	Contribution	5.4	3.4	(127,735)	(80,425)	(23,655)	(23,655)	(23,655)	(23,655)	(9,460)	0	0
2128	City of Tillamook	6/30/2013	Contribution	5.6	2.6	(23,563)	(10,939)	(4,208)	(4,208)	(4,208)	(4,208)	(2,523)	0	0
2129	City of Sweet Home	6/30/2015	Proportion	5.3	4.3	170,025	137,945	32,080	32,080	32,080	32,080	32,080	9,625	0
2129	City of Sweet Home	6/30/2015	Contribution	5.3	4.3	5,792	4,699	1,093	1,093	1,093	1,093	327	0	0
2129	City of Sweet Home	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2014	Contribution	5.4	3.4	21,207	13,353	3,927	3,927	3,927	3,927	1,572	0	0
2129	City of Sweet Home	6/30/2013	Contribution	5.6	2.6	19,704	9,147	3,519	3,519	3,519	3,519	2,109	0	0
2131	City of Drain	6/30/2015	Proportion	5.3	4.3	(52,376)	(42,494)	(9,882)	(9,882)	(9,882)	(9,882)	(9,882)	(2,966)	0
2131	City of Drain	6/30/2015	Contribution	5.3	4.3	11,655	9,456	2,199	2,199	2,199	2,199	660	0	0
2131	City of Drain	6/30/2014	Proportion	5.4	3.4	21,194	13,344	3,925	3,925	3,925	3,925	1,569	0	0
2131	City of Drain	6/30/2014	Contribution	5.4	3.4	(19,008)	(11,968)	(3,520)	(3,520)	(3,520)	(3,520)	(1,408)	0	0
2131	City of Drain	6/30/2013	Contribution	5.6	2.6	(584)	(272)	(104)	(104)	(104)	(104)	(64)	0	0
2132	Eugene Water & Electric Board	6/30/2015	Proportion	5.3	4.3	(5,785,691)	(4,694,051)	(1,091,640)	(1,091,640)	(1,091,640)	(1,091,640)	(1,091,640)	(327,491)	0
2132	Eugene Water & Electric Board	6/30/2015	Contribution	5.3	4.3	1,296,679	1,052,023	244,656	244,656	244,656	244,656	244,656	73,399	0
2132	Eugene Water & Electric Board	6/30/2014	Proportion	5.4	3.4	(1,451,499)	(913,907)	(268,796)	(268,796)	(268,796)	(268,796)	(107,519)	0	0
2132	Eugene Water & Electric Board	6/30/2014	Contribution	5.4	3.4	802,727	505,421	148,653	148,653	148,653	148,653	59,462	0	0
2132	Eugene Water & Electric Board	6/30/2013	Contribution	5.6	2.6	1,592,093	739,187	284,302	284,302	284,302	284,302	170,583	0	0
2138	City of Hood River	6/30/2015	Proportion	5.3	4.3	32,564	26,420	6,144	6,144	6,144	6,144	6,144	1,844	0
2138	City of Hood River	6/30/2015	Contribution	5.3	4.3	81,512	66,132	15,380	15,380	15,380	15,380	15,380	4,612	0
2138	City of Hood River	6/30/2014	Proportion	5.4	3.4	(101,394)	(63,840)	(18,777)	(18,777)	(18,777)	(18,777)	(7,509)	0	0
2138	City of Hood River	6/30/2014	Contribution	5.4	3.4	(44,202)	(27,830)	(8,186)	(8,186)	(8,186)	(8,186)	(3,272)	0	0
2138	City of Hood River	6/30/2013	Contribution	5.6	2.6	(17,568)	(8,157)	(3,137)	(3,137)	(3,137)	(3,137)	(1,883)	0	0
2139	City of Reedsport	6/30/2015	Proportion	5.3	4.3	163,191	132,400	30,791	30,791	30,791	30,791	30,791	9,236	0
2139	City of Reedsport	6/30/2015	Contribution	5.3	4.3	(68,046)	(55,207)	(12,839)	(12,839)	(12,839)	(12,839)	(12,839)	(3,851)	0
2139	City of Reedsport	6/30/2014	Proportion	5.4	3.4	51,242	32,264	9,489	9,489	9,489	9,489	3,797	0	0
2139	City of Reedsport	6/30/2014	Contribution	5.4	3.4	(54,648)	(34,408)	(10,120)	(10,120)	(10,120)	(10,120)	(4,048)	0	0
2139	City of Reedsport	6/30/2013	Contribution	5.6	2.6	(18,023)	(8,369)	(3,218)	(3,218)	(3,218)	(3,218)	(1,933)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2140	City of Lebanon	6/30/2015	Proportion	5.3	4.3	(473,969)	(473,969)	(110,225)	(110,225)	(110,225)	(110,225)	(110,225)	(110,225)	(33,069)
2140	City of Lebanon	6/30/2015	Contribution	5.3	4.3	23,176	18,803	4,373	4,373	4,373	4,373	4,373	4,373	1,311
2140	City of Lebanon	6/30/2014	Proportion	5.4	3.4	78,923	49,693	14,615	14,615	14,615	14,615	14,615	14,615	5,848
2140	City of Lebanon	6/30/2014	Contribution	5.4	3.4	(300,048)	(188,920)	(55,564)	(55,564)	(55,564)	(55,564)	(55,564)	(22,228)	0
2140	City of Lebanon	6/30/2013	Contribution	5.6	2.6	(42,596)	(19,778)	(7,606)	(7,606)	(7,606)	(7,606)	(7,606)	(7,606)	0
2142	City of Sherwood	6/30/2015	Proportion	5.3	4.3	(513,404)	(416,535)	(96,869)	(96,869)	(96,869)	(96,869)	(96,869)	(96,869)	(29,059)
2142	City of Sherwood	6/30/2015	Contribution	5.3	4.3	109,998	89,244	20,754	20,754	20,754	20,754	20,754	20,754	6,228
2142	City of Sherwood	6/30/2014	Proportion	5.4	3.4	161,216	101,506	29,855	29,855	29,855	29,855	29,855	29,855	11,941
2142	City of Sherwood	6/30/2014	Contribution	5.4	3.4	(250,811)	(157,919)	(46,446)	(46,446)	(46,446)	(46,446)	(46,446)	(46,446)	(18,581)
2142	City of Sherwood	6/30/2013	Contribution	5.6	2.6	16,499	7,661	2,946	2,946	2,946	2,946	2,946	2,946	0
2143	City of Oakland	6/30/2015	Proportion	5.3	4.3	1,233	1,000	233	233	233	233	233	233	68
2143	City of Oakland	6/30/2015	Contribution	5.3	4.3	12,830	10,409	2,421	2,421	2,421	2,421	2,421	2,421	725
2143	City of Oakland	6/30/2014	Proportion	5.4	3.4	(10,445)	(6,577)	(1,934)	(1,934)	(1,934)	(1,934)	(1,934)	(1,934)	(775)
2143	City of Oakland	6/30/2014	Contribution	5.4	3.4	4,385	2,761	812	812	812	812	812	812	0
2143	City of Oakland	6/30/2013	Contribution	5.6	2.6	(259)	(121)	(46)	(46)	(46)	(46)	(46)	(46)	0
2145	City of Vale	6/30/2015	Proportion	5.3	4.3	8,335	6,762	1,573	1,573	1,573	1,573	1,573	1,573	470
2145	City of Vale	6/30/2015	Contribution	5.3	4.3	24,905	20,206	4,699	4,699	4,699	4,699	4,699	4,699	1,410
2145	City of Vale	6/30/2014	Proportion	5.4	3.4	(2,756)	(1,736)	(510)	(510)	(510)	(510)	(510)	(510)	0
2145	City of Vale	6/30/2014	Contribution	5.4	3.4	68,436	43,090	12,673	12,673	12,673	12,673	12,673	12,673	5,071
2145	City of Vale	6/30/2013	Contribution	5.6	2.6	(44,555)	(20,687)	(7,956)	(7,956)	(7,956)	(7,956)	(7,956)	(7,956)	0
2146	City of Prineville	6/30/2015	Proportion	5.3	4.3	(1,189,364)	(1,189,364)	(276,596)	(276,596)	(276,596)	(276,596)	(276,596)	(276,596)	(82,980)
2146	City of Prineville	6/30/2015	Contribution	5.3	4.3	14,444	11,719	2,725	2,725	2,725	2,725	2,725	2,725	819
2146	City of Prineville	6/30/2014	Proportion	5.4	3.4	16,891	10,635	3,128	3,128	3,128	3,128	3,128	3,128	1,251
2146	City of Prineville	6/30/2014	Contribution	5.4	3.4	(257,734)	(162,276)	(47,729)	(47,729)	(47,729)	(47,729)	(47,729)	(47,729)	(19,089)
2146	City of Prineville	6/30/2013	Contribution	5.6	2.6	2,694,424	1,250,983	481,147	481,147	481,147	481,147	481,147	481,147	288,689
2147	City of Wheeler	6/30/2015	Proportion	5.3	4.3	5,152	4,180	972	972	972	972	972	972	292
2147	City of Wheeler	6/30/2015	Contribution	5.3	4.3	(627)	(509)	(118)	(118)	(118)	(118)	(118)	(118)	(37)
2147	City of Wheeler	6/30/2014	Proportion	5.4	3.4	1,967	1,239	364	364	364	364	364	364	147
2147	City of Wheeler	6/30/2014	Contribution	5.4	3.4	(9,635)	(6,067)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(715)
2147	City of Wheeler	6/30/2013	Contribution	5.6	2.6	(8,285)	(3,848)	(1,479)	(1,479)	(1,479)	(1,479)	(1,479)	(1,479)	0
2148	City of Klamath Falls	6/30/2015	Proportion	5.3	4.3	121,439	98,526	22,913	22,913	22,913	22,913	22,913	22,913	6,874
2148	City of Klamath Falls	6/30/2015	Contribution	5.3	4.3	(136,919)	(111,085)	(25,834)	(25,834)	(25,834)	(25,834)	(25,834)	(25,834)	(7,749)
2148	City of Klamath Falls	6/30/2014	Proportion	5.4	3.4	279,129	175,747	51,691	51,691	51,691	51,691	51,691	51,691	20,674
2148	City of Klamath Falls	6/30/2014	Contribution	5.4	3.4	(371,466)	(233,886)	(68,790)	(68,790)	(68,790)	(68,790)	(68,790)	(68,790)	(27,516)
2148	City of Klamath Falls	6/30/2013	Contribution	5.6	2.6	(81,901)	(38,026)	(14,625)	(14,625)	(14,625)	(14,625)	(14,625)	(14,625)	0
2149	City of Canyonville	6/30/2015	Proportion	5.3	4.3	(33,555)	(27,224)	(6,331)	(6,331)	(6,331)	(6,331)	(6,331)	(6,331)	(1,900)
2149	City of Canyonville	6/30/2015	Contribution	5.3	4.3	(9,281)	(7,530)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(526)
2149	City of Canyonville	6/30/2014	Proportion	5.4	3.4	(30,082)	(18,940)	(5,571)	(5,571)	(5,571)	(5,571)	(5,571)	(5,571)	0
2149	City of Canyonville	6/30/2014	Contribution	5.4	3.4	(22,946)	(14,448)	(4,249)	(4,249)	(4,249)	(4,249)	(4,249)	(4,249)	(1,701)
2149	City of Canyonville	6/30/2013	Contribution	5.6	2.6	(67,719)	(12,406)	(4,771)	(4,771)	(4,771)	(4,771)	(4,771)	(4,771)	0
2150	City of Bandon	6/30/2015	Proportion	5.3	4.3	(374,388)	(303,749)	(70,639)	(70,639)	(70,639)	(70,639)	(70,639)	(70,639)	(21,193)
2150	City of Bandon	6/30/2015	Contribution	5.3	4.3	50,314	40,821	9,493	9,493	9,493	9,493	9,493	9,493	2,849
2150	City of Bandon	6/30/2014	Proportion	5.4	3.4	(3,802)	(2,394)	(704)	(704)	(704)	(704)	(704)	(704)	0
2150	City of Bandon	6/30/2014	Contribution	5.4	3.4	(94,955)	(59,787)	(17,584)	(17,584)	(17,584)	(17,584)	(17,584)	(17,584)	(7,035)
2150	City of Bandon	6/30/2013	Contribution	5.6	2.6	(31,802)	(14,765)	(5,679)	(5,679)	(5,679)	(5,679)	(5,679)	(5,679)	0
2152	City of Coos Bay	6/30/2015	Proportion	5.3	4.3	(521,425)	(423,043)	(98,382)	(98,382)	(98,382)	(98,382)	(98,382)	(98,382)	(29,515)
2152	City of Coos Bay	6/30/2015	Contribution	5.3	4.3	(31,160)	(25,281)	(5,879)	(5,879)	(5,879)	(5,879)	(5,879)	(5,879)	(1,765)
2152	City of Coos Bay	6/30/2014	Proportion	5.4	3.4	304,930	191,992	56,469	56,469	56,469	56,469	56,469	56,469	22,585
2152	City of Coos Bay	6/30/2014	Contribution	5.4	3.4	(527,868)	(332,362)	(97,753)	(97,753)	(97,753)	(97,753)	(97,753)	(97,753)	(39,103)
2152	City of Coos Bay	6/30/2013	Contribution	5.6	2.6	(233,559)	(108,438)	(41,707)	(41,707)	(41,707)	(41,707)	(41,707)	(41,707)	0
2154	City of Pendleton	6/30/2015	Proportion	5.3	4.3	(339,164)	(275,171)	(63,993)	(63,993)	(63,993)	(63,993)	(63,993)	(63,993)	(19,199)
2154	City of Pendleton	6/30/2015	Contribution	5.3	4.3	33,623	27,279	6,344	6,344	6,344	6,344	6,344	6,344	1,903
2154	City of Pendleton	6/30/2014	Proportion	5.4	3.4	(21,790)	(13,720)	(4,035)	(4,035)	(4,035)	(4,035)	(4,035)	(4,035)	(1,615)
2154	City of Pendleton	6/30/2014	Contribution	5.4	3.4	(261,229)	(164,477)	(48,376)	(48,376)	(48,376)	(48,376)	(48,376)	(48,376)	(19,349)
2154	City of Pendleton	6/30/2013	Contribution	5.6	2.6	(124,064)	(57,602)	(22,154)	(22,154)	(22,154)	(22,154)	(22,154)	(22,154)	0
2155	City of Corvallis	6/30/2015	Proportion	5.3	4.3	(1,366,273)	(1,108,486)	(257,787)	(257,787)	(257,787)	(257,787)	(257,787)	(257,787)	(77,338)
2155	City of Corvallis	6/30/2015	Contribution	5.3	4.3	(140,680)	(114,137)	(26,543)	(26,543)	(26,543)	(26,543)	(26,543)	(26,543)	(7,965)
2155	City of Corvallis	6/30/2014	Proportion	5.4	3.4	(88,529)	(55,741)	(16,394)	(16,394)	(16,394)	(16,394)	(16,394)	(16,394)	(6,559)
2155	City of Corvallis	6/30/2014	Contribution	5.4	3.4	(1,079,432)	(679,642)	(199,895)	(199,895)	(199,895)	(199,895)	(199,895)	(199,895)	(79,957)
2155	City of Corvallis	6/30/2013	Contribution	5.6	2.6	(513,512)	(238,415)	(91,699)	(91,699)	(91,699)	(91,699)	(91,699)	(91,699)	0
2157	City of Monmouth	6/30/2015	Proportion	5.3	4.3	(97,598)	(79,183)	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)	(18,415)	(5,523)
2157	City of Monmouth	6/30/2015	Contribution	5.3	4.3	(20,418)	(16,566)	(3,852)	(3,852)	(3,852)	(3,852)	(3,852)	(3,852)	(1,158)
2157	City of Monmouth	6/30/2014	Proportion	5.4	3.4	73,848	46,496	13,676	13,676	13,676	13,676	13,676	13,676	5,468
2157	City of Monmouth	6/30/2014	Contribution	5.4	3.4	(143,308)	(90,230)	(26,539)	(26,539)	(26,539)	(26,539)	(26,539)	(26,539)	(10,613)
2157	City of Monmouth	6/30/2013	Contribution	5.6	2.6	(53,837)	(24,995)	(9,614)	(9,614)	(9,614)	(9,614)	(9,614)	(9,614)	0
2158	City of Milton-Freewater	6/30/2015	Proportion	5.3	4.3	(380,131)	(308,408)	(71,723)	(71,723)	(71,723)	(71,723)	(71,723)	(71,723)	(21,516)
2158	City of Milton-Freewater	6/30/2015	Contribution	5.3	4.3	122,147	99,100	23,047	23,047	23,047	23,047	23,047	23,047	6,912
2158	City of Milton-Freewater	6/30/2014	Proportion	5.4	3.4	(75,312)	(47,418)	(13,947)	(13,947)	(13,947)	(13,947)	(13,947)	(13,947)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2158	City of Milton-Freewater	6/30/2014	Contribution	5.4	3.4	(114,098)	(71,840)	(21,129)	(21,129)	(21,129)	(21,129)	(21,129)	(8,453)	0
2158	City of Milton-Freewater	6/30/2013	Contribution	5.6	2.6	(15,271)	(7,090)	(2,727)	(2,727)	(2,727)	(2,727)	(1,636)	0	0
2159	City of Baker City	6/30/2015	Proportion	5.3	4.3	(458,244)	(371,783)	(86,461)	(86,461)	(86,461)	(86,461)	(86,461)	(25,939)	0
2159	City of Baker City	6/30/2015	Contribution	5.3	4.3	98,936	80,269	18,667	18,667	18,667	18,667	18,667	5,601	0
2159	City of Baker City	6/30/2014	Proportion	5.4	3.4	(45,640)	(28,736)	(8,452)	(8,452)	(8,452)	(8,452)	(3,380)	0	0
2159	City of Baker City	6/30/2014	Contribution	5.4	3.4	(135,741)	(85,467)	(25,137)	(25,137)	(25,137)	(25,137)	(10,056)	0	0
2159	City of Baker City	6/30/2013	Contribution	5.6	2.6	(17,193)	(6,613)	(6,613)	(6,613)	(6,613)	(6,613)	(3,967)	0	0
2160	City of Hermiston	6/30/2015	Proportion	5.3	4.3	(894,014)	(725,332)	(168,682)	(168,682)	(168,682)	(168,682)	(168,682)	(50,604)	0
2160	City of Hermiston	6/30/2015	Contribution	5.3	4.3	159,983	129,798	30,185	30,185	30,185	30,185	30,185	9,058	0
2160	City of Hermiston	6/30/2014	Proportion	5.4	3.4	177,064	111,484	32,790	32,790	32,790	32,790	13,114	0	0
2160	City of Hermiston	6/30/2014	Contribution	5.4	3.4	(195,470)	(123,074)	(36,198)	(36,198)	(36,198)	(36,198)	(14,480)	0	0
2160	City of Hermiston	6/30/2013	Contribution	5.6	2.6	67,750	31,456	12,098	12,098	12,098	12,098	7,260	0	0
2161	City of Pilot Rock	6/30/2015	Proportion	5.3	4.3	(82,286)	(66,760)	(15,526)	(15,526)	(15,526)	(15,526)	(4,656)	0	0
2161	City of Pilot Rock	6/30/2015	Contribution	5.3	4.3	9,460	7,675	1,785	1,785	1,785	1,785	535	0	0
2161	City of Pilot Rock	6/30/2014	Proportion	5.4	3.4	(11,212)	(7,060)	(2,076)	(2,076)	(2,076)	(2,076)	(832)	0	0
2161	City of Pilot Rock	6/30/2014	Contribution	5.4	3.4	(11,991)	(7,549)	(2,221)	(2,221)	(2,221)	(2,221)	(886)	0	0
2161	City of Pilot Rock	6/30/2013	Contribution	5.6	2.6	1,155	537	206	206	206	125	0	0	0
2162	City of Clatskanie	6/30/2015	Proportion	5.3	4.3	(56,281)	(45,662)	(10,619)	(10,619)	(10,619)	(10,619)	(3,186)	0	0
2162	City of Clatskanie	6/30/2015	Contribution	5.3	4.3	(35,979)	(8,298)	(8,298)	(8,298)	(8,298)	(8,298)	(2,489)	0	0
2162	City of Clatskanie	6/30/2014	Proportion	5.4	3.4	82,681	52,059	15,311	15,311	15,311	15,311	6,126	0	0
2162	City of Clatskanie	6/30/2014	Contribution	5.4	3.4	(100,024)	(62,978)	(18,523)	(18,523)	(18,523)	(18,523)	(7,409)	0	0
2162	City of Clatskanie	6/30/2013	Contribution	5.6	2.6	(39,697)	(18,430)	(7,089)	(7,089)	(7,089)	(4,252)	0	0	0
2163	City of Milwaukie	6/30/2015	Proportion	5.3	4.3	459,173	372,537	86,636	86,636	86,636	86,636	25,993	0	0
2163	City of Milwaukie	6/30/2015	Contribution	5.3	4.3	(68,392)	(55,488)	(12,904)	(12,904)	(12,904)	(12,904)	(3,872)	0	0
2163	City of Milwaukie	6/30/2014	Proportion	5.4	3.4	(148,342)	(93,400)	(27,471)	(27,471)	(27,471)	(27,471)	(10,987)	0	0
2163	City of Milwaukie	6/30/2014	Contribution	5.4	3.4	(216,597)	(136,375)	(40,111)	(40,111)	(40,111)	(40,111)	(16,042)	0	0
2163	City of Milwaukie	6/30/2013	Contribution	5.6	2.6	(158,511)	(73,593)	(28,306)	(28,306)	(28,306)	(16,981)	0	0	0
2165	City of Cornelius	6/30/2015	Proportion	5.3	4.3	(371,430)	(301,349)	(70,081)	(70,081)	(70,081)	(70,081)	(21,025)	0	0
2165	City of Cornelius	6/30/2015	Contribution	5.3	4.3	(403)	(327)	(76)	(76)	(76)	(76)	(23)	0	0
2165	City of Cornelius	6/30/2014	Proportion	5.4	3.4	29,543	18,601	5,471	5,471	5,471	5,471	2,188	0	0
2165	City of Cornelius	6/30/2014	Contribution	5.4	3.4	(159,440)	(100,388)	(29,526)	(29,526)	(29,526)	(29,526)	(11,810)	0	0
2165	City of Cornelius	6/30/2013	Contribution	5.6	2.6	(28,287)	(13,134)	(5,051)	(5,051)	(5,051)	(3,032)	0	0	0
2166	City of Nysa	6/30/2015	Proportion	5.3	4.3	(116,742)	(94,715)	(22,027)	(22,027)	(22,027)	(22,027)	(6,607)	0	0
2166	City of Nysa	6/30/2015	Contribution	5.3	4.3	12,935	10,494	2,441	2,441	2,441	2,441	730	0	0
2166	City of Nysa	6/30/2014	Proportion	5.4	3.4	25,838	16,268	4,785	4,785	4,785	4,785	1,913	0	0
2166	City of Nysa	6/30/2014	Contribution	5.4	3.4	(33,269)	(20,947)	(6,161)	(6,161)	(6,161)	(6,161)	(2,464)	0	0
2166	City of Nysa	6/30/2013	Contribution	5.6	2.6	(407)	(188)	(73)	(73)	(73)	(42)	0	0	0
2167	City of Athena	6/30/2015	Proportion	5.3	4.3	(293)	(238)	(55)	(55)	(55)	(55)	(18)	0	0
2167	City of Athena	6/30/2015	Contribution	5.3	4.3	1,096	889	207	207	207	207	61	0	0
2167	City of Athena	6/30/2014	Proportion	5.4	3.4	(1,185)	(747)	(219)	(219)	(219)	(90)	0	0	0
2167	City of Athena	6/30/2014	Contribution	5.4	3.4	(358)	(226)	(66)	(66)	(66)	(28)	0	0	0
2167	City of Athena	6/30/2013	Contribution	5.6	2.6	4,633	2,152	827	827	827	498	0	0	0
2168	City of Oakridge	6/30/2015	Proportion	5.3	4.3	(19,774)	(16,043)	(3,731)	(3,731)	(3,731)	(3,731)	(1,119)	0	0
2168	City of Oakridge	6/30/2015	Contribution	5.3	4.3	74,675	60,585	14,090	14,090	14,090	14,090	4,225	0	0
2168	City of Oakridge	6/30/2014	Proportion	5.4	3.4	10,810	8,179	3,179	3,179	3,179	3,179	1,273	0	0
2168	City of Oakridge	6/30/2014	Contribution	5.4	3.4	(6,167)	(3,883)	(1,142)	(1,142)	(1,142)	(457)	0	0	0
2168	City of Oakridge	6/30/2013	Contribution	5.6	2.6	34,270	15,910	6,120	6,120	6,120	3,670	0	0	0
2170	City of Madras	6/30/2015	Proportion	5.3	4.3	(463,022)	(375,659)	(87,363)	(87,363)	(87,363)	(87,363)	(26,207)	0	0
2170	City of Madras	6/30/2015	Contribution	5.3	4.3	33,769	27,397	6,372	6,372	6,372	6,372	1,909	0	0
2170	City of Madras	6/30/2014	Proportion	5.4	3.4	10,272	6,468	1,902	1,902	1,902	1,902	762	0	0
2170	City of Madras	6/30/2014	Contribution	5.4	3.4	(112,407)	(70,775)	(20,816)	(20,816)	(20,816)	(20,816)	(8,327)	0	0
2170	City of Madras	6/30/2013	Contribution	5.6	2.6	(33,206)	(15,416)	(5,930)	(5,930)	(5,930)	(3,556)	0	0	0
2172	City of Sandy	6/30/2015	Proportion	5.3	4.3	(248,240)	(46,838)	(46,838)	(46,838)	(46,838)	(46,838)	(14,050)	0	0
2172	City of Sandy	6/30/2015	Contribution	5.3	4.3	52,870	42,895	9,975	9,975	9,975	9,975	2,995	0	0
2172	City of Sandy	6/30/2014	Proportion	5.4	3.4	20,382	32,370	5,994	5,994	5,994	5,994	2,400	0	0
2172	City of Sandy	6/30/2014	Contribution	5.4	3.4	(115,591)	(72,779)	(21,406)	(21,406)	(21,406)	(21,406)	(8,561)	0	0
2172	City of Sandy	6/30/2013	Contribution	5.6	2.6	(48,405)	(22,473)	(8,644)	(8,644)	(8,644)	(5,185)	0	0	0
2174	City of Mt Angel	6/30/2015	Proportion	5.3	4.3	86,823	70,441	16,382	16,382	16,382	16,382	4,913	0	0
2174	City of Mt Angel	6/30/2015	Contribution	5.3	4.3	(11,897)	(9,652)	(2,245)	(2,245)	(2,245)	(2,245)	(672)	0	0
2174	City of Mt Angel	6/30/2014	Proportion	5.4	3.4	11,643	7,331	2,156	2,156	2,156	2,156	863	0	0
2174	City of Mt Angel	6/30/2014	Contribution	5.4	3.4	(9,452)	(5,952)	(1,750)	(1,750)	(1,750)	(1,750)	(702)	0	0
2174	City of Mt Angel	6/30/2013	Contribution	5.6	2.6	552	255	99	99	99	57	0	0	0
2175	City of Umatilla	6/30/2015	Proportion	5.3	4.3	112,680	91,420	21,260	21,260	21,260	21,260	6,380	0	0
2175	City of Umatilla	6/30/2015	Contribution	5.3	4.3	(62,207)	(50,470)	(11,737)	(11,737)	(11,737)	(11,737)	(3,522)	0	0
2175	City of Umatilla	6/30/2014	Proportion	5.4	3.4	87,511	55,099	16,206	16,206	16,206	16,206	6,481	0	0
2175	City of Umatilla	6/30/2014	Contribution	5.4	3.4	(102,159)	(64,323)	(18,918)	(18,918)	(18,918)	(18,918)	(7,569)	0	0
2175	City of Umatilla	6/30/2013	Contribution	5.6	2.6	(17,520)	(6,739)	(6,739)	(6,739)	(6,739)	(4,042)	0	0	0
2176	City of Scappoose	6/30/2015	Proportion	5.3	4.3	(252,810)	(205,110)	(47,700)	(47,700)	(47,700)	(47,700)	(14,310)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2176	City of Scappoose	6/30/2015	Contribution	5.3	4.3	92,708	75,216	17,492	17,492	17,492	17,492	17,492	17,492	5,248	0
2176	City of Scappoose	6/30/2014	Proportion	5.4	3.4	(193,686)	(121,950)	(35,868)	(35,868)	(35,868)	(35,868)	(35,868)	(14,346)	0	0
2176	City of Scappoose	6/30/2014	Contribution	5.4	3.4	(55,918)	(35,208)	(10,355)	(10,355)	(10,355)	(10,355)	(10,355)	(4,143)	0	0
2176	City of Scappoose	6/30/2013	Contribution	5.6	2.6	(62,208)	(28,881)	(11,109)	(11,109)	(11,109)	(11,109)	(6,663)	0	0	0
2177	City of Condon	6/30/2015	Proportion	5.3	4.3	(41,458)	(33,636)	(7,822)	(7,822)	(7,822)	(7,822)	(7,822)	(7,822)	(2,348)	0
2177	City of Condon	6/30/2015	Contribution	5.3	4.3	22,363	18,144	4,219	4,219	4,219	4,219	4,219	1,268	0	0
2177	City of Condon	6/30/2014	Proportion	5.4	3.4	(24,571)	(15,471)	(4,550)	(4,550)	(4,550)	(4,550)	(4,550)	(1,821)	0	0
2177	City of Condon	6/30/2014	Contribution	5.4	3.4	8,730	5,496	1,617	1,617	1,617	1,617	1,617	645	0	0
2177	City of Condon	6/30/2013	Contribution	5.6	2.6	24,762	11,496	4,422	4,422	4,422	4,422	2,652	0	0	0
2178	City of Boardman	6/30/2015	Proportion	5.3	4.3	(221,612)	(179,798)	(41,814)	(41,814)	(41,814)	(41,814)	(41,814)	(12,542)	0	0
2178	City of Boardman	6/30/2015	Contribution	5.3	4.3	42,880	34,789	8,091	8,091	8,091	8,091	8,091	2,425	0	0
2178	City of Boardman	6/30/2014	Proportion	5.4	3.4	(53,658)	(33,784)	(9,937)	(9,937)	(9,937)	(9,937)	(9,937)	(3,973)	0	0
2178	City of Boardman	6/30/2014	Contribution	5.4	3.4	(46,416)	(29,224)	(8,596)	(8,596)	(8,596)	(8,596)	(8,596)	(3,436)	0	0
2178	City of Boardman	6/30/2013	Contribution	5.6	2.6	(29,485)	(13,690)	(5,265)	(5,265)	(5,265)	(5,265)	(3,160)	0	0	0
2179	City of Estacada	6/30/2015	Proportion	5.3	4.3	(54,174)	(43,952)	(10,222)	(10,222)	(10,222)	(10,222)	(10,222)	(3,064)	0	0
2179	City of Estacada	6/30/2015	Contribution	5.3	4.3	40,252	32,657	7,595	7,595	7,595	7,595	7,595	2,277	0	0
2179	City of Estacada	6/30/2014	Proportion	5.4	3.4	10,971	6,907	2,032	2,032	2,032	2,032	811	0	0	0
2179	City of Estacada	6/30/2014	Contribution	5.4	3.4	(15,515)	(9,769)	(2,873)	(2,873)	(2,873)	(2,873)	(1,150)	0	0	0
2179	City of Estacada	6/30/2013	Contribution	5.6	2.6	4,933	2,290	881	881	881	881	528	0	0	0
2180	City of Enterprise	6/30/2015	Proportion	5.3	4.3	(84,219)	(68,329)	(15,890)	(15,890)	(15,890)	(15,890)	(15,890)	(4,769)	0	0
2180	City of Enterprise	6/30/2015	Contribution	5.3	4.3	10,878	8,826	2,052	2,052	2,052	2,052	2,052	618	0	0
2180	City of Enterprise	6/30/2014	Proportion	5.4	3.4	(33,240)	(20,928)	(6,156)	(6,156)	(6,156)	(6,156)	(2,460)	0	0	0
2180	City of Enterprise	6/30/2014	Contribution	5.4	3.4	(18,615)	(11,721)	(3,447)	(3,447)	(3,447)	(3,447)	(1,380)	0	0	0
2180	City of Enterprise	6/30/2013	Contribution	5.6	2.6	(24,296)	(11,279)	(4,339)	(4,339)	(4,339)	(4,339)	(2,601)	0	0	0
2181	City of Central Point	6/30/2015	Proportion	5.3	4.3	(353,272)	(286,617)	(66,655)	(66,655)	(66,655)	(66,655)	(66,655)	(19,997)	0	0
2181	City of Central Point	6/30/2015	Contribution	5.3	4.3	60,603	49,168	11,435	11,435	11,435	11,435	11,435	3,428	0	0
2181	City of Central Point	6/30/2014	Proportion	5.4	3.4	131,623	82,873	24,375	24,375	24,375	24,375	9,748	0	0	0
2181	City of Central Point	6/30/2014	Contribution	5.4	3.4	(139,866)	(88,064)	(25,901)	(25,901)	(25,901)	(25,901)	(10,361)	0	0	0
2181	City of Central Point	6/30/2013	Contribution	5.6	2.6	29,086	13,504	5,194	5,194	5,194	5,194	3,116	0	0	0
2182	City of Cascade Locks	6/30/2015	Proportion	5.3	4.3	18,512	15,019	3,493	3,493	3,493	3,493	3,493	1,047	0	0
2182	City of Cascade Locks	6/30/2015	Contribution	5.3	4.3	58,441	47,414	11,027	11,027	11,027	11,027	11,027	3,306	0	0
2182	City of Cascade Locks	6/30/2014	Proportion	5.4	3.4	(35,831)	(22,561)	(6,635)	(6,635)	(6,635)	(6,635)	(2,656)	0	0	0
2182	City of Cascade Locks	6/30/2014	Contribution	5.4	3.4	1,821	1,147	337	337	337	337	136	0	0	0
2182	City of Cascade Locks	6/30/2013	Contribution	5.6	2.6	18,157	8,431	3,242	3,242	3,242	3,242	1,947	0	0	0
2183	City of Myrtle Point	6/30/2015	Proportion	5.3	4.3	73,246	59,426	13,820	13,820	13,820	13,820	13,820	4,146	0	0
2183	City of Myrtle Point	6/30/2015	Contribution	5.3	4.3	(33,588)	(27,251)	(6,337)	(6,337)	(6,337)	(6,337)	(6,337)	(1,903)	0	0
2183	City of Myrtle Point	6/30/2014	Proportion	5.4	3.4	75,368	47,454	13,957	13,957	13,957	13,957	5,583	0	0	0
2183	City of Myrtle Point	6/30/2014	Contribution	5.4	3.4	(71,144)	(44,794)	(13,175)	(13,175)	(13,175)	(13,175)	(5,269)	0	0	0
2183	City of Myrtle Point	6/30/2013	Contribution	5.6	2.6	(17,196)	(7,983)	(3,071)	(3,071)	(3,071)	(3,071)	(1,841)	0	0	0
2184	City of Port Orford	6/30/2015	Proportion	5.3	4.3	(35,373)	(28,699)	(6,674)	(6,674)	(6,674)	(6,674)	(6,674)	(2,003)	0	0
2184	City of Port Orford	6/30/2015	Contribution	5.3	4.3	12,490	10,133	2,357	2,357	2,357	2,357	2,357	705	0	0
2184	City of Port Orford	6/30/2014	Proportion	5.4	3.4	(791)	(499)	(146)	(146)	(146)	(146)	(61)	0	0	0
2184	City of Port Orford	6/30/2014	Contribution	5.4	3.4	(16,717)	(10,525)	(3,096)	(3,096)	(3,096)	(3,096)	(1,237)	0	0	0
2184	City of Port Orford	6/30/2013	Contribution	5.6	2.6	6,717	3,120	1,199	1,199	1,199	1,199	722	0	0	0
2185	City of Wood Village	6/30/2015	Proportion	5.3	4.3	(21,900)	(17,768)	(4,132)	(4,132)	(4,132)	(4,132)	(4,132)	(1,240)	0	0
2185	City of Wood Village	6/30/2015	Contribution	5.3	4.3	(1,418)	(1,150)	(268)	(268)	(268)	(268)	(268)	(78)	0	0
2185	City of Wood Village	6/30/2014	Proportion	5.4	3.4	(8,953)	(5,637)	(1,658)	(1,658)	(1,658)	(1,658)	(663)	0	0	0
2185	City of Wood Village	6/30/2014	Contribution	5.4	3.4	(34,737)	(21,871)	(6,433)	(6,433)	(6,433)	(6,433)	(2,572)	0	0	0
2185	City of Wood Village	6/30/2013	Contribution	5.6	2.6	(24,400)	(11,329)	(4,357)	(4,357)	(4,357)	(4,357)	(2,615)	0	0	0
2186	City of Chiloquin	6/30/2015	Proportion	5.3	4.3	(2,241)	(1,818)	(423)	(423)	(423)	(423)	(423)	(126)	0	0
2186	City of Chiloquin	6/30/2015	Contribution	5.3	4.3	4,900	3,975	925	925	925	925	925	275	0	0
2186	City of Chiloquin	6/30/2014	Proportion	5.4	3.4	(1,193)	(751)	(221)	(221)	(221)	(221)	(88)	0	0	0
2186	City of Chiloquin	6/30/2014	Contribution	5.4	3.4	(5,632)	(3,546)	(1,043)	(1,043)	(1,043)	(1,043)	(417)	0	0	0
2186	City of Chiloquin	6/30/2013	Contribution	5.6	2.6	(4,170)	(1,935)	(745)	(745)	(745)	(745)	(445)	0	0	0
2187	City of Philomath	6/30/2015	Proportion	5.3	4.3	86,790	70,415	16,375	16,375	16,375	16,375	16,375	4,915	0	0
2187	City of Philomath	6/30/2015	Contribution	5.3	4.3	(6,671)	(5,412)	(1,259)	(1,259)	(1,259)	(1,259)	(1,259)	(376)	0	0
2187	City of Philomath	6/30/2014	Proportion	5.4	3.4	(28,371)	(17,863)	(5,254)	(5,254)	(5,254)	(5,254)	(2,101)	0	0	0
2187	City of Philomath	6/30/2014	Contribution	5.4	3.4	(31,721)	(19,973)	(5,874)	(5,874)	(5,874)	(5,874)	(2,351)	0	0	0
2187	City of Philomath	6/30/2013	Contribution	5.6	2.6	(27,519)	(12,777)	(4,914)	(4,914)	(4,914)	(4,914)	(2,949)	0	0	0
2188	City of Talent	6/30/2015	Proportion	5.3	4.3	50,869	41,271	9,598	9,598	9,598	9,598	9,598	2,879	0	0
2188	City of Talent	6/30/2015	Contribution	5.3	4.3	(19,397)	(15,737)	(3,660)	(3,660)	(3,660)	(3,660)	(3,660)	(1,097)	0	0
2188	City of Talent	6/30/2014	Proportion	5.4	3.4	35,104	22,102	6,501	6,501	6,501	6,501	2,599	0	0	0
2188	City of Talent	6/30/2014	Contribution	5.4	3.4	(56,386)	(35,502)	(10,442)	(10,442)	(10,442)	(10,442)	(4,176)	0	0	0
2188	City of Talent	6/30/2013	Contribution	5.6	2.6	(19,970)	(9,272)	(3,566)	(3,566)	(3,566)	(3,566)	(2,140)	0	0	0
2189	City of Willamina	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2015	Contribution	5.3	4.3	5,578	4,526	1,052	1,052	1,052	1,052	1,052	318	0	0
2189	City of Willamina	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2014	Contribution	5.4	3.4	9,067	5,709	1,679	1,679	1,679	1,679	672	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2189	City of Willamina	6/30/2013	Contribution	5.6	2.6	10,020	4,653	1,789	1,789	1,789	1,789	1,075	0	0
2191	City of Huntington	6/30/2015	Proportion	5.3	4.3	5,281	4,285	996	996	996	996	996	301	0
2191	City of Huntington	6/30/2015	Contribution	5.3	4.3	21,417	17,376	4,041	4,041	4,041	4,041	4,041	1,212	0
2191	City of Huntington	6/30/2014	Proportion	5.4	3.4	2,360	1,486	437	437	437	437	175	0	0
2191	City of Huntington	6/30/2014	Contribution	5.4	3.4	25,162	15,842	4,660	4,660	4,660	4,660	1,862	0	0
2191	City of Huntington	6/30/2013	Contribution	5.6	2.6	35,604	16,530	6,358	6,358	6,358	6,358	3,814	0	0
2192	City of North Plains	6/30/2015	Proportion	5.3	4.3	(38,975)	(31,621)	(7,354)	(7,354)	(7,354)	(7,354)	(7,354)	(2,205)	0
2192	City of North Plains	6/30/2015	Contribution	5.3	4.3	(15,576)	(12,637)	(2,939)	(2,939)	(2,939)	(2,939)	(2,939)	(881)	0
2192	City of North Plains	6/30/2014	Proportion	5.4	3.4	41,422	26,080	7,671	7,671	7,671	7,671	3,067	0	0
2192	City of North Plains	6/30/2014	Contribution	5.4	3.4	(30,761)	(19,369)	(5,696)	(5,696)	(5,696)	(5,696)	(2,281)	0	0
2192	City of North Plains	6/30/2013	Contribution	5.6	2.6	10,625	4,934	1,897	1,897	1,897	1,897	1,140	0	0
2193	City of Heppner	6/30/2015	Proportion	5.3	4.3	70,643	57,314	13,329	13,329	13,329	13,329	13,329	3,998	0
2193	City of Heppner	6/30/2015	Contribution	5.3	4.3	(10,405)	(8,442)	(1,963)	(1,963)	(1,963)	(1,963)	(1,963)	(590)	0
2193	City of Heppner	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2013	Contribution	5.6	2.6	416	194	74	74	74	46	0	0	0
2194	City of Cave Junction	6/30/2015	Proportion	5.3	4.3	(39,999)	(32,452)	(7,547)	(7,547)	(7,547)	(7,547)	(7,547)	(2,264)	0
2194	City of Cave Junction	6/30/2015	Contribution	5.3	4.3	1,406	1,141	265	265	265	265	265	81	0
2194	City of Cave Junction	6/30/2014	Proportion	5.4	3.4	5,403	3,401	1,001	1,001	1,001	1,001	398	0	0
2194	City of Cave Junction	6/30/2014	Contribution	5.4	3.4	(37,624)	(23,690)	(6,967)	(6,967)	(6,967)	(6,967)	(2,789)	0	0
2194	City of Cave Junction	6/30/2013	Contribution	5.6	2.6	(15,839)	(7,355)	(2,828)	(2,828)	(2,828)	(1,699)	0	0	0
2195	City of Metolius	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2015	Contribution	5.3	4.3	2,085	1,692	393	393	393	393	393	120	0
2195	City of Metolius	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2014	Contribution	5.4	3.4	3,785	2,383	701	701	701	701	280	0	0
2195	City of Metolius	6/30/2013	Contribution	5.6	2.6	3,428	1,592	612	612	612	368	0	0	0
2196	City of Hubbard	6/30/2015	Proportion	5.3	4.3	(102,644)	(83,277)	(19,367)	(19,367)	(19,367)	(19,367)	(19,367)	(5,809)	0
2196	City of Hubbard	6/30/2015	Contribution	5.3	4.3	21,889	17,759	4,130	4,130	4,130	4,130	1,239	0	0
2196	City of Hubbard	6/30/2014	Proportion	5.4	3.4	(24,987)	(15,733)	(4,627)	(4,627)	(4,627)	(1,852)	0	0	0
2196	City of Hubbard	6/30/2014	Contribution	5.4	3.4	(25,079)	(15,791)	(4,644)	(4,644)	(4,644)	(1,859)	0	0	0
2196	City of Hubbard	6/30/2013	Contribution	5.6	2.6	(2,654)	(5,874)	(2,260)	(2,260)	(2,260)	(1,354)	0	0	0
2197	City of Myrtle Creek	6/30/2015	Proportion	5.3	4.3	(81,354)	(66,004)	(15,350)	(15,350)	(15,350)	(15,350)	(15,350)	(4,604)	0
2197	City of Myrtle Creek	6/30/2015	Contribution	5.3	4.3	(1,020)	(828)	(192)	(192)	(192)	(192)	(192)	(60)	0
2197	City of Myrtle Creek	6/30/2014	Proportion	5.4	3.4	13,180	8,298	2,441	2,441	2,441	975	0	0	0
2197	City of Myrtle Creek	6/30/2014	Contribution	5.4	3.4	(45,415)	(28,595)	(8,410)	(8,410)	(8,410)	(3,365)	0	0	0
2197	City of Myrtle Creek	6/30/2013	Contribution	5.6	2.6	(17,999)	(9,191)	(3,536)	(3,536)	(3,536)	(2,119)	0	0	0
2198	City of Carlton	6/30/2015	Proportion	5.3	4.3	96,696	78,451	18,245	18,245	18,245	18,245	5,471	0	0
2198	City of Carlton	6/30/2015	Contribution	5.3	4.3	(26,243)	(21,291)	(4,952)	(4,952)	(4,952)	(4,952)	(1,483)	0	0
2198	City of Carlton	6/30/2014	Proportion	5.4	3.4	12,949	3,808	3,808	3,808	3,808	1,525	0	0	0
2198	City of Carlton	6/30/2014	Contribution	5.4	3.4	(30,489)	(19,197)	(5,646)	(5,646)	(5,646)	(2,259)	0	0	0
2198	City of Carlton	6/30/2013	Contribution	5.6	2.6	(16,170)	(7,506)	(2,888)	(2,888)	(2,888)	(1,730)	0	0	0
2199	City of Junction City	6/30/2015	Proportion	5.3	4.3	(150,958)	(122,475)	(28,483)	(28,483)	(28,483)	(28,483)	(8,543)	0	0
2199	City of Junction City	6/30/2015	Contribution	5.3	4.3	20,289	16,461	3,828	3,828	3,828	3,828	1,149	0	0
2199	City of Junction City	6/30/2014	Proportion	5.4	3.4	(24,022)	(15,124)	(4,449)	(4,449)	(4,449)	(1,777)	0	0	0
2199	City of Junction City	6/30/2014	Contribution	5.4	3.4	(48,204)	(30,350)	(8,927)	(8,927)	(8,927)	(3,569)	0	0	0
2199	City of Junction City	6/30/2013	Contribution	5.6	2.6	(24,799)	(11,515)	(4,428)	(4,428)	(4,428)	(2,659)	0	0	0
2200	City of Wallowa	6/30/2015	Proportion	5.3	4.3	(2,225)	(1,805)	(420)	(420)	(420)	(420)	(125)	0	0
2200	City of Wallowa	6/30/2015	Contribution	5.3	4.3	(4,702)	(3,815)	(887)	(887)	(887)	(887)	(267)	0	0
2200	City of Wallowa	6/30/2014	Proportion	5.4	3.4	7,982	5,026	1,478	1,478	1,478	592	0	0	0
2200	City of Wallowa	6/30/2014	Contribution	5.4	3.4	(8,570)	(5,396)	(1,587)	(1,587)	(1,587)	(635)	0	0	0
2200	City of Wallowa	6/30/2013	Contribution	5.6	2.6	(2,301)	(1,068)	(411)	(411)	(411)	(246)	0	0	0
2201	City of Coburg	6/30/2015	Proportion	5.3	4.3	49,714	40,334	9,380	9,380	9,380	9,380	2,814	0	0
2201	City of Coburg	6/30/2015	Contribution	5.3	4.3	(11,830)	(9,598)	(2,232)	(2,232)	(2,232)	(2,232)	(670)	0	0
2201	City of Coburg	6/30/2014	Proportion	5.4	3.4	(10,543)	(6,639)	(1,952)	(1,952)	(1,952)	(783)	0	0	0
2201	City of Coburg	6/30/2014	Contribution	5.4	3.4	(8,395)	(5,285)	(1,555)	(1,555)	(1,555)	(620)	0	0	0
2201	City of Coburg	6/30/2013	Contribution	5.6	2.6	(4,927)	(2,287)	(880)	(880)	(880)	(527)	0	0	0
2202	City of Dallas	6/30/2015	Proportion	5.3	4.3	(317,887)	(257,908)	(59,979)	(59,979)	(59,979)	(59,979)	(17,992)	0	0
2202	City of Dallas	6/30/2015	Contribution	5.3	4.3	84,090	68,224	15,866	15,866	15,866	15,866	4,760	0	0
2202	City of Dallas	6/30/2014	Proportion	5.4	3.4	(52,129)	(32,821)	(9,654)	(9,654)	(9,654)	(3,859)	0	0	0
2202	City of Dallas	6/30/2014	Contribution	5.4	3.4	(86,269)	(54,317)	(15,976)	(15,976)	(15,976)	(6,389)	0	0	0
2202	City of Dallas	6/30/2013	Contribution	5.6	2.6	9,539	4,430	1,703	1,703	1,703	1,024	0	0	0
2203	City of Rockaway Beach	6/30/2015	Proportion	5.3	4.3	(78,327)	(63,548)	(14,779)	(14,779)	(14,779)	(14,779)	(4,432)	0	0
2203	City of Rockaway Beach	6/30/2015	Contribution	5.3	4.3	10,091	8,187	1,904	1,904	1,904	1,904	571	0	0
2203	City of Rockaway Beach	6/30/2014	Proportion	5.4	3.4	38,536	24,264	7,136	7,136	7,136	2,856	0	0	0
2203	City of Rockaway Beach	6/30/2014	Contribution	5.4	3.4	(26,034)	(16,392)	(4,821)	(4,821)	(4,821)	(1,929)	0	0	0
2203	City of Rockaway Beach	6/30/2013	Contribution	5.6	2.6	14,328	6,651	2,559	2,559	2,559	1,533	0	0	0
2204	City of Burns	6/30/2015	Proportion	5.3	4.3	(38,139)	(30,943)	(7,196)	(7,196)	(7,196)	(7,196)	(2,159)	0	0
2204	City of Burns	6/30/2015	Contribution	5.3	4.3	(1,415)	(1,148)	(267)	(267)	(267)	(267)	(80)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2204	City of Burns	6/30/2014	Proportion	5.4	3.4	11,935	7,515	2,210	2,210	2,210	2,210	2,210	885	0
2204	City of Burns	6/30/2014	Contribution	5.4	3.4	(33,462)	(21,068)	(6,197)	(6,197)	(6,197)	(6,197)	(6,197)	(2,477)	0
2204	City of Burns	6/30/2013	Contribution	5.6	2.6	(13,651)	(6,337)	(2,438)	(2,438)	(2,438)	(2,438)	(1,461)	0	0
2205	City of Elgin	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2206	City of Weston	6/30/2015	Proportion	5.3	4.3	(17,534)	(14,226)	(3,308)	(3,308)	(3,308)	(3,308)	(3,308)	(994)	0
2206	City of Weston	6/30/2015	Contribution	5.3	4.3	(1,704)	(1,382)	(322)	(322)	(322)	(322)	(322)	(94)	0
2206	City of Weston	6/30/2014	Proportion	5.4	3.4	(4,834)	(3,044)	(895)	(895)	(895)	(895)	(359)	0	0
2206	City of Weston	6/30/2014	Contribution	5.4	3.4	(14,231)	(8,961)	(2,635)	(2,635)	(2,635)	(2,635)	(1,056)	0	0
2206	City of Weston	6/30/2013	Contribution	5.6	2.6	(10,892)	(5,057)	(1,945)	(1,945)	(1,945)	(1,945)	(1,167)	0	0
2207	City of Mill City	6/30/2015	Proportion	5.3	4.3	(19,835)	(16,093)	(3,742)	(3,742)	(3,742)	(3,742)	(3,742)	(1,125)	0
2207	City of Mill City	6/30/2015	Contribution	5.3	4.3	(3,913)	(3,175)	(738)	(738)	(738)	(738)	(738)	(223)	0
2207	City of Mill City	6/30/2014	Proportion	5.4	3.4	(668)	(420)	(124)	(124)	(124)	(124)	(48)	0	0
2207	City of Mill City	6/30/2014	Contribution	5.4	3.4	(10,268)	(6,466)	(1,901)	(1,901)	(1,901)	(1,901)	(763)	0	0
2207	City of Mill City	6/30/2013	Contribution	5.6	2.6	(6,407)	(2,975)	(1,144)	(1,144)	(1,144)	(687)	0	0	0
2208	City of Fairview	6/30/2015	Proportion	5.3	4.3	98,957	80,286	18,671	18,671	18,671	18,671	18,671	5,602	0
2208	City of Fairview	6/30/2015	Contribution	5.3	4.3	8,914	7,232	1,682	1,682	1,682	1,682	1,682	504	0
2208	City of Fairview	6/30/2014	Proportion	5.4	3.4	(15,465)	(9,737)	(2,864)	(2,864)	(2,864)	(2,864)	(1,145)	0	0
2208	City of Fairview	6/30/2014	Contribution	5.4	3.4	(80,308)	(50,564)	(14,872)	(14,872)	(14,872)	(14,872)	(5,948)	0	0
2208	City of Fairview	6/30/2013	Contribution	5.6	2.6	(27,840)	(12,927)	(4,971)	(4,971)	(4,971)	(2,985)	0	0	0
2209	City of Monroe	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2013	Contribution	5.6	2.6	13,202	6,128	2,358	2,358	2,358	1,412	0	0	0
2210	City of Helix	6/30/2015	Proportion	5.3	4.3	(334)	(271)	(63)	(63)	(63)	(63)	(63)	(19)	0
2210	City of Helix	6/30/2015	Contribution	5.3	4.3	1,516	1,230	286	286	286	286	286	86	0
2210	City of Helix	6/30/2014	Proportion	5.4	3.4	(413)	(261)	(76)	(76)	(76)	(76)	(33)	0	0
2210	City of Helix	6/30/2014	Contribution	5.4	3.4	245	155	45	45	45	45	20	0	0
2210	City of Helix	6/30/2013	Contribution	5.6	2.6	617	287	110	110	110	67	0	0	0
2211	City of Jefferson	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Contribution	5.3	4.3	1,199	973	226	226	226	226	226	69	0
2211	City of Jefferson	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Proportion	5.3	4.3	67,676	54,907	12,769	12,769	12,769	12,769	12,769	3,831	0
2212	Town of Lakeview	6/30/2015	Contribution	5.3	4.3	(42,019)	(34,091)	(7,928)	(7,928)	(7,928)	(7,928)	(7,928)	(2,379)	0
2212	Town of Lakeview	6/30/2014	Proportion	5.4	3.4	10,136	6,382	1,877	1,877	1,877	1,877	751	0	0
2212	Town of Lakeview	6/30/2014	Contribution	5.4	3.4	(64,027)	(40,313)	(11,857)	(11,857)	(11,857)	(11,857)	(4,742)	0	0
2212	Town of Lakeview	6/30/2013	Contribution	5.6	2.6	(39,924)	(18,537)	(7,129)	(7,129)	(7,129)	(4,279)	0	0	0
2213	City of Stanfield	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2015	Contribution	5.3	4.3	1,409	1,143	266	266	266	266	266	79	0
2213	City of Stanfield	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2014	Contribution	5.4	3.4	4,783	3,011	886	886	886	886	353	0	0
2213	City of Stanfield	6/30/2013	Contribution	5.6	2.6	7,005	3,252	1,251	1,251	1,251	750	0	0	0
2214	City of Yamhill	6/30/2015	Proportion	5.3	4.3	35,394	28,716	6,678	6,678	6,678	6,678	6,678	2,004	0
2214	City of Yamhill	6/30/2015	Contribution	5.3	4.3	(386)	(313)	(73)	(73)	(73)	(73)	(73)	(21)	0
2214	City of Yamhill	6/30/2014	Proportion	5.4	3.4	(22,611)	(14,237)	(4,187)	(4,187)	(4,187)	(4,187)	(1,676)	0	0
2214	City of Yamhill	6/30/2014	Contribution	5.4	3.4	(884)	(556)	(164)	(164)	(164)	(164)	(64)	0	0
2214	City of Yamhill	6/30/2013	Contribution	5.6	2.6	(4,465)	(2,074)	(797)	(797)	(797)	(480)	0	0	0
2215	City of Powers	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Contribution	5.4	3.4	2,100	1,322	389	389	389	389	155	0	0
2215	City of Powers	6/30/2013	Contribution	5.6	2.6	2,096	974	374	374	374	226	0	0	0
2216	City of Brookings	6/30/2015	Proportion	5.3	4.3	(44,550)	(36,144)	(8,406)	(8,406)	(8,406)	(8,406)	(8,406)	(2,520)	0
2216	City of Brookings	6/30/2015	Contribution	5.3	4.3	6,733	5,463	1,270	1,270	1,270	1,270	383	0	0
2216	City of Brookings	6/30/2014	Proportion	5.4	3.4	15,014	9,454	2,780	2,780	2,780	2,780	1,114	0	0
2216	City of Brookings	6/30/2014	Contribution	5.4	3.4	(74,296)	(46,778)	(13,759)	(13,759)	(13,759)	(13,759)	(5,501)	0	0
2216	City of Brookings	6/30/2013	Contribution	5.6	2.6	(24,446)	(11,351)	(4,365)	(4,365)	(4,365)	(2,621)	0	0	0
2217	City of Sutherlin	6/30/2015	Proportion	5.3	4.3	(80,589)	(65,384)	(15,205)	(15,205)	(15,205)	(15,205)	(15,205)	(4,564)	0
2217	City of Sutherlin	6/30/2015	Contribution	5.3	4.3	(43,441)	(35,245)	(8,196)	(8,196)	(8,196)	(8,196)	(8,196)	(2,461)	0
2217	City of Sutherlin	6/30/2014	Proportion	5.4	3.4	78,536	49,448	14,544	14,544	14,544	14,544	5,816	0	0
2217	City of Sutherlin	6/30/2014	Contribution	5.4	3.4	(86,254)	(54,308)	(15,973)	(15,973)	(15,973)	(15,973)	(6,389)	0	0
2217	City of Sutherlin	6/30/2013	Contribution	5.6	2.6	(8,748)	(4,062)	(1,562)	(1,562)	(1,562)	(938)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2218	City of Prairie City	6/30/2015	Proportion	5.3	4.3	33,079	26,838	6,241	6,241	6,241	6,241	6,241	1,874	0
2218	City of Prairie City	6/30/2015	Contribution	5.3	4.3	(4,339)	(3,520)	(819)	(819)	(819)	(819)	(819)	(244)	0
2218	City of Prairie City	6/30/2014	Proportion	5.4	3.4	13,114	8,256	2,429	2,429	2,429	2,429	2,429	969	0
2218	City of Prairie City	6/30/2014	Contribution	5.4	3.4	(4,288)	(2,700)	(794)	(794)	(794)	(794)	(794)	(318)	0
2218	City of Prairie City	6/30/2013	Contribution	5.6	2.6	7,901	3,668	1,411	1,411	1,411	1,411	846	0	0
2219	City of Sheridan	6/30/2015	Proportion	5.3	4.3	(29,697)	(24,094)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(1,682)	0
2219	City of Sheridan	6/30/2015	Contribution	5.3	4.3	10,830	8,787	2,043	2,043	2,043	2,043	2,043	615	0
2219	City of Sheridan	6/30/2014	Proportion	5.4	3.4	(22,725)	(14,309)	(4,208)	(4,208)	(4,208)	(4,208)	(4,208)	0	0
2219	City of Sheridan	6/30/2014	Contribution	5.4	3.4	(33,359)	(21,003)	(6,178)	(6,178)	(6,178)	(6,178)	(2,469)	0	0
2219	City of Sheridan	6/30/2013	Contribution	5.6	2.6	(29,288)	(13,598)	(5,230)	(5,230)	(5,230)	(5,230)	(3,138)	0	0
2220	City of Garibaldi	6/30/2015	Proportion	5.3	4.3	37,572	30,483	7,089	7,089	7,089	7,089	7,089	2,127	0
2220	City of Garibaldi	6/30/2015	Contribution	5.3	4.3	16,245	13,180	3,065	3,065	3,065	3,065	3,065	920	0
2220	City of Garibaldi	6/30/2014	Proportion	5.4	3.4	33,483	21,081	6,201	6,201	6,201	6,201	2,478	0	0
2220	City of Garibaldi	6/30/2014	Contribution	5.4	3.4	6,777	4,267	1,255	1,255	1,255	1,255	502	0	0
2220	City of Garibaldi	6/30/2013	Contribution	5.6	2.6	24,405	11,331	4,358	4,358	4,358	4,358	2,615	0	0
2221	City of Sisters	6/30/2015	Proportion	5.3	4.3	5,655	4,588	1,067	1,067	1,067	1,067	320	0	0
2221	City of Sisters	6/30/2015	Contribution	5.3	4.3	(21,109)	(17,126)	(3,983)	(3,983)	(3,983)	(3,983)	(1,194)	0	0
2221	City of Sisters	6/30/2014	Proportion	5.4	3.4	(7,052)	(4,440)	(1,306)	(1,306)	(1,306)	(1,306)	(522)	0	0
2221	City of Sisters	6/30/2014	Contribution	5.4	3.4	(30,065)	(18,929)	(5,568)	(5,568)	(5,568)	(5,568)	(2,225)	0	0
2221	City of Sisters	6/30/2013	Contribution	5.6	2.6	(16,210)	(7,525)	(2,895)	(2,895)	(2,895)	(2,895)	(1,735)	0	0
2222	City of Jacksonville	6/30/2015	Proportion	5.3	4.3	35,836	29,074	6,762	6,762	6,762	6,762	2,026	0	0
2222	City of Jacksonville	6/30/2015	Contribution	5.3	4.3	31,651	25,679	5,972	5,972	5,972	5,972	1,791	0	0
2222	City of Jacksonville	6/30/2014	Proportion	5.4	3.4	(36,385)	(22,909)	(6,738)	(6,738)	(6,738)	(6,738)	(2,695)	0	0
2222	City of Jacksonville	6/30/2014	Contribution	5.4	3.4	(4,177)	(2,629)	(774)	(774)	(774)	(774)	(307)	0	0
2222	City of Jacksonville	6/30/2013	Contribution	5.6	2.6	(22,791)	(10,581)	(4,070)	(4,070)	(4,070)	(4,070)	(2,441)	0	0
2223	City of Cannon Beach	6/30/2015	Proportion	5.3	4.3	(141,201)	(114,559)	(26,642)	(26,642)	(26,642)	(26,642)	(7,991)	0	0
2223	City of Cannon Beach	6/30/2015	Contribution	5.3	4.3	45,238	36,703	8,535	8,535	8,535	8,535	2,563	0	0
2223	City of Cannon Beach	6/30/2014	Proportion	5.4	3.4	63,357	39,891	11,733	11,733	11,733	11,733	4,692	0	0
2223	City of Cannon Beach	6/30/2014	Contribution	5.4	3.4	(66,917)	(42,133)	(12,392)	(12,392)	(12,392)	(12,392)	(4,957)	0	0
2223	City of Cannon Beach	6/30/2013	Contribution	5.6	2.6	(3,329)	(1,547)	(594)	(594)	(594)	(594)	0	0	0
2224	City of Falls City	6/30/2015	Proportion	5.3	4.3	19,019	15,431	3,588	3,588	3,588	3,588	1,079	0	0
2224	City of Falls City	6/30/2015	Contribution	5.3	4.3	(8,929)	(7,244)	(1,685)	(1,685)	(1,685)	(1,685)	(504)	0	0
2224	City of Falls City	6/30/2014	Proportion	5.4	3.4	2,488	1,566	461	461	461	461	183	0	0
2224	City of Falls City	6/30/2014	Contribution	5.4	3.4	(3,086)	(1,944)	(571)	(571)	(571)	(571)	(231)	0	0
2224	City of Falls City	6/30/2013	Contribution	5.6	2.6	(3,821)	(1,775)	(682)	(682)	(682)	(682)	(411)	0	0
2225	City of Echo	6/30/2015	Proportion	5.3	4.3	(19,521)	(15,838)	(3,683)	(3,683)	(3,683)	(3,683)	(1,106)	0	0
2225	City of Echo	6/30/2015	Contribution	5.3	4.3	15,681	12,722	2,959	2,959	2,959	2,959	886	0	0
2225	City of Echo	6/30/2014	Proportion	5.4	3.4	12,297	7,743	2,277	2,277	2,277	2,277	912	0	0
2225	City of Echo	6/30/2014	Contribution	5.4	3.4	(5,506)	(3,466)	(1,020)	(1,020)	(1,020)	(1,020)	(406)	0	0
2225	City of Echo	6/30/2013	Contribution	5.6	2.6	8,595	3,990	1,535	1,535	1,535	1,535	920	0	0
2226	City of Hines	6/30/2015	Proportion	5.3	4.3	11,140	9,038	2,102	2,102	2,102	2,102	630	0	0
2226	City of Hines	6/30/2015	Contribution	5.3	4.3	(20,367)	(16,524)	(3,843)	(3,843)	(3,843)	(3,843)	(1,152)	0	0
2226	City of Hines	6/30/2014	Proportion	5.4	3.4	16,120	10,150	2,985	2,985	2,985	2,985	1,195	0	0
2226	City of Hines	6/30/2014	Contribution	5.4	3.4	(16,716)	(10,524)	(3,096)	(3,096)	(3,096)	(3,096)	(1,236)	0	0
2226	City of Hines	6/30/2013	Contribution	5.6	2.6	(2,149)	(997)	(384)	(384)	(384)	(384)	(229)	0	0
2227	Town Of Bonanza	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2015	Proportion	5.3	4.3	10,986	8,913	2,073	2,073	2,073	2,073	621	0	0
2228	City of Turner	6/30/2015	Contribution	5.3	4.3	5,139	4,169	970	970	970	970	289	0	0
2228	City of Turner	6/30/2014	Proportion	5.4	3.4	(6,281)	(3,955)	(1,163)	(1,163)	(1,163)	(1,163)	(466)	0	0
2228	City of Turner	6/30/2014	Contribution	5.4	3.4	1,759	1,107	326	326	326	326	129	0	0
2228	City of Turner	6/30/2013	Contribution	5.6	2.6	3,572	1,658	638	638	638	638	382	0	0
2229	City of John Day	6/30/2015	Proportion	5.3	4.3	(225)	(183)	(42)	(42)	(42)	(42)	(15)	0	0
2229	City of John Day	6/30/2015	Contribution	5.3	4.3	(19,985)	(16,214)	(3,771)	(3,771)	(3,771)	(3,771)	(1,130)	0	0
2229	City of John Day	6/30/2014	Proportion	5.4	3.4	(19,964)	(12,570)	(3,697)	(3,697)	(3,697)	(3,697)	(1,479)	0	0
2229	City of John Day	6/30/2014	Contribution	5.4	3.4	(27,582)	(17,366)	(5,108)	(5,108)	(5,108)	(5,108)	(2,042)	0	0
2229	City of John Day	6/30/2013	Contribution	5.6	2.6	(19,023)	(8,832)	(3,397)	(3,397)	(3,397)	(3,397)	(2,038)	0	0
2231	City of Banks	6/30/2015	Proportion	5.3	4.3	37,053	30,062	6,991	6,991	6,991	6,991	2,098	0	0
2231	City of Banks	6/30/2015	Contribution	5.3	4.3	(14,657)	(11,892)	(2,765)	(2,765)	(2,765)	(2,765)	(832)	0	0
2231	City of Banks	6/30/2014	Proportion	5.4	3.4	22,558	14,204	4,177	4,177	4,177	4,177	1,673	0	0
2231	City of Banks	6/30/2014	Contribution	5.4	3.4	(14,261)	(8,979)	(2,641)	(2,641)	(2,641)	(2,641)	(1,056)	0	0
2231	City of Banks	6/30/2013	Contribution	5.6	2.6	(395)	(182)	(71)	(71)	(71)	(71)	(40)	0	0
2232	City of Joseph	6/30/2015	Proportion	5.3	4.3	4,156	3,372	784	784	784	784	236	0	0
2232	City of Joseph	6/30/2015	Contribution	5.3	4.3	(3,059)	(2,482)	(577)	(577)	(577)	(577)	(174)	0	0
2232	City of Joseph	6/30/2014	Proportion	5.4	3.4	(4,230)	(2,664)	(783)	(783)	(783)	(783)	(315)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2232	City of Joseph	6/30/2014	Contribution	5.4	3.4	(8,051)	(5,069)	(1,491)	(1,491)	(1,491)	(1,491)	(1,491)	(596)	0
2232	City of Joseph	6/30/2013	Contribution	5.6	2.6	(6,018)	(2,793)	(1,075)	(1,075)	(1,075)	(1,075)	(643)	0	0
2233	City of Lafayette	6/30/2015	Proportion	5.3	4.3	(98,109)	(79,598)	(18,511)	(18,511)	(18,511)	(18,511)	(18,511)	(5,554)	0
2233	City of Lafayette	6/30/2015	Contribution	5.3	4.3	13,870	11,253	2,617	2,617	2,617	2,617	2,617	785	0
2233	City of Lafayette	6/30/2014	Proportion	5.4	3.4	14,172	8,924	2,624	2,624	2,624	2,624	1,052	0	0
2233	City of Lafayette	6/30/2014	Contribution	5.4	3.4	(22,464)	(14,144)	(4,160)	(4,160)	(4,160)	(4,160)	(1,664)	0	0
2233	City of Lafayette	6/30/2013	Contribution	5.6	2.6	(3,304)	(1,534)	(590)	(590)	(590)	(354)	0	0	0
2234	City of Aumsville	6/30/2015	Proportion	5.3	4.3	289,808	235,127	54,681	54,681	54,681	54,681	54,681	16,403	0
2234	City of Aumsville	6/30/2015	Contribution	5.3	4.3	(33,747)	(27,380)	(6,367)	(6,367)	(6,367)	(6,367)	(6,367)	(1,912)	0
2234	City of Aumsville	6/30/2014	Proportion	5.4	3.4	(81,390)	(51,246)	(15,072)	(15,072)	(15,072)	(15,072)	(6,030)	0	0
2234	City of Aumsville	6/30/2014	Contribution	5.4	3.4	1,694	1,066	314	314	314	314	124	0	0
2234	City of Aumsville	6/30/2013	Contribution	5.6	2.6	(33,456)	(15,534)	(5,974)	(5,974)	(5,974)	(3,586)	0	0	0
2235	City of Amity	6/30/2015	Proportion	5.3	4.3	(52,095)	(42,266)	(9,829)	(9,829)	(9,829)	(9,829)	(9,829)	(2,950)	0
2235	City of Amity	6/30/2015	Contribution	5.3	4.3	(12,232)	(9,924)	(2,308)	(2,308)	(2,308)	(2,308)	(692)	0	0
2235	City of Amity	6/30/2014	Proportion	5.4	3.4	5,685	3,579	1,053	1,053	1,053	420	0	0	0
2235	City of Amity	6/30/2014	Contribution	5.4	3.4	(11,965)	(7,533)	(2,216)	(2,216)	(2,216)	(885)	0	0	0
2235	City of Amity	6/30/2013	Contribution	5.6	2.6	(2,347)	(1,090)	(419)	(419)	(252)	0	0	0	0
2236	City of Creswell	6/30/2015	Proportion	5.3	4.3	96,533	78,319	18,214	18,214	18,214	18,214	5,463	0	0
2236	City of Creswell	6/30/2015	Contribution	5.3	4.3	6,253	5,073	1,180	1,180	1,180	1,180	353	0	0
2236	City of Creswell	6/30/2014	Proportion	5.4	3.4	(46,159)	(29,063)	(8,548)	(8,548)	(8,548)	(3,419)	0	0	0
2236	City of Creswell	6/30/2014	Contribution	5.4	3.4	10,966	6,904	2,031	2,031	2,031	811	0	0	0
2236	City of Creswell	6/30/2013	Contribution	5.6	2.6	(19,259)	(8,942)	(3,439)	(3,439)	(2,064)	0	0	0	0
2237	City of Troutdale	6/30/2015	Proportion	5.3	4.3	(342,452)	(277,838)	(64,614)	(64,614)	(64,614)	(64,614)	(19,382)	0	0
2237	City of Troutdale	6/30/2015	Contribution	5.3	4.3	(213,402)	(173,137)	(40,265)	(40,265)	(40,265)	(40,265)	(12,077)	0	0
2237	City of Troutdale	6/30/2014	Proportion	5.4	3.4	91,573	57,657	16,958	16,958	16,958	6,783	0	0	0
2237	City of Troutdale	6/30/2014	Contribution	5.4	3.4	(208,562)	(131,316)	(38,623)	(38,623)	(38,623)	(15,447)	0	0	0
2237	City of Troutdale	6/30/2013	Contribution	5.6	2.6	(57,892)	(26,878)	(10,338)	(10,338)	(6,202)	0	0	0	0
2238	City of Warrenton	6/30/2015	Proportion	5.3	4.3	(117,708)	(95,499)	(22,209)	(22,209)	(22,209)	(22,209)	(6,663)	0	0
2238	City of Warrenton	6/30/2015	Contribution	5.3	4.3	48,214	39,117	9,097	9,097	9,097	2,729	0	0	0
2238	City of Warrenton	6/30/2014	Proportion	5.4	3.4	99,980	62,950	18,515	18,515	18,515	7,405	0	0	0
2238	City of Warrenton	6/30/2014	Contribution	5.4	3.4	(85,569)	(53,877)	(15,846)	(15,846)	(15,846)	(6,339)	0	0	0
2238	City of Warrenton	6/30/2013	Contribution	5.6	2.6	(2,256)	(1,047)	(403)	(403)	(241)	0	0	0	0
2240	City of Wilsonville	6/30/2015	Proportion	5.3	4.3	(957,994)	(777,240)	(180,754)	(180,754)	(180,754)	(180,754)	(54,224)	0	0
2240	City of Wilsonville	6/30/2015	Contribution	5.3	4.3	133,047	107,944	25,103	25,103	25,103	7,532	0	0	0
2240	City of Wilsonville	6/30/2014	Proportion	5.4	3.4	254,123	160,003	47,060	47,060	47,060	18,823	0	0	0
2240	City of Wilsonville	6/30/2014	Contribution	5.4	3.4	(431,853)	(271,907)	(79,973)	(79,973)	(79,973)	(31,988)	0	0	0
2240	City of Wilsonville	6/30/2013	Contribution	5.6	2.6	(105,326)	(48,902)	(18,808)	(18,808)	(11,286)	0	0	0	0
2241	City of Bay City	6/30/2015	Proportion	5.3	4.3	9,777	7,932	1,845	1,845	1,845	552	0	0	0
2241	City of Bay City	6/30/2015	Contribution	5.3	4.3	(6,494)	(5,269)	(1,225)	(1,225)	(1,225)	(369)	0	0	0
2241	City of Bay City	6/30/2014	Proportion	5.4	3.4	(6,819)	(4,293)	(1,263)	(1,263)	(1,263)	(504)	0	0	0
2241	City of Bay City	6/30/2014	Contribution	5.4	3.4	(9,351)	(5,887)	(1,732)	(1,732)	(1,732)	(691)	0	0	0
2241	City of Bay City	6/30/2013	Contribution	5.6	2.6	(7,460)	(3,464)	(1,332)	(1,332)	(800)	0	0	0	0
2242	City of Gaston	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2014	Contribution	5.4	3.4	215	135	40	40	40	15	0	0	0
2242	City of Gaston	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2015	Proportion	5.3	4.3	(109,797)	(89,081)	(20,716)	(20,716)	(20,716)	(20,716)	(6,217)	0	0
2243	City Of Brownsville	6/30/2015	Contribution	5.3	4.3	(58,110)	(47,146)	(10,964)	(10,964)	(10,964)	(3,290)	0	0	0
2243	City Of Brownsville	6/30/2014	Proportion	5.4	3.4	1,752	1,104	324	324	324	132	0	0	0
2243	City Of Brownsville	6/30/2014	Contribution	5.4	3.4	(85,373)	(53,753)	(15,810)	(15,810)	(15,810)	(6,323)	0	0	0
2243	City Of Brownsville	6/30/2013	Contribution	5.6	2.6	(69,401)	(32,222)	(12,393)	(12,393)	(7,436)	0	0	0	0
2244	City of Lakeside	6/30/2015	Proportion	5.3	4.3	22,190	22,060	5,130	5,130	5,130	1,540	0	0	0
2244	City of Lakeside	6/30/2015	Contribution	5.3	4.3	(15,628)	(12,679)	(2,949)	(2,949)	(2,949)	(883)	0	0	0
2244	City of Lakeside	6/30/2014	Proportion	5.4	3.4	39,412	24,814	7,299	7,299	7,299	2,917	0	0	0
2244	City of Lakeside	6/30/2014	Contribution	5.4	3.4	(11,261)	(7,091)	(2,085)	(2,085)	(2,085)	(836)	0	0	0
2244	City of Lakeside	6/30/2013	Contribution	5.6	2.6	11,075	5,141	1,978	1,978	1,185	0	0	0	0
2245	City of Dundee	6/30/2015	Proportion	5.3	4.3	22,204	18,015	4,189	4,189	4,189	1,259	0	0	0
2245	City of Dundee	6/30/2015	Contribution	5.3	4.3	7,223	5,860	1,363	1,363	1,363	408	0	0	0
2245	City of Dundee	6/30/2014	Proportion	5.4	3.4	(8,637)	(5,439)	(1,599)	(1,599)	(1,599)	(642)	0	0	0
2245	City of Dundee	6/30/2014	Contribution	5.4	3.4	(8,274)	(5,210)	(1,532)	(1,532)	(1,532)	(614)	0	0	0
2245	City of Dundee	6/30/2013	Contribution	5.6	2.6	(8,566)	(3,976)	(1,530)	(1,530)	(916)	0	0	0	0
2246	City of Merrill	6/30/2015	Proportion	5.3	4.3	32,429	26,310	6,119	6,119	6,119	1,834	0	0	0
2246	City of Merrill	6/30/2015	Contribution	5.3	4.3	(2,477)	(2,010)	(467)	(467)	(467)	(142)	0	0	0
2246	City of Merrill	6/30/2014	Proportion	5.4	3.4	690	434	128	128	128	50	0	0	0
2246	City of Merrill	6/30/2014	Contribution	5.4	3.4	3,815	2,403	706	706	706	285	0	0	0
2246	City of Merrill	6/30/2013	Contribution	5.6	2.6	3,069	1,425	548	548	329	0	0	0	0
2247	City of Malin	6/30/2015	Proportion	5.3	4.3	(9,510)	(7,716)	(1,794)	(1,794)	(1,794)	(1,794)	(540)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2247	City of Malin	6/30/2015	Contribution	5.3	4.3	2,172	1,762	410	410	410	410	410	122	0
2247	City of Malin	6/30/2014	Proportion	5.4	3.4	(12,421)	(7,821)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	0	0
2247	City of Malin	6/30/2014	Contribution	5.4	3.4	(5,958)	(3,752)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(443)	0
2247	City of Malin	6/30/2013	Contribution	5.6	2.6	(8,206)	(3,811)	(1,465)	(1,465)	(1,465)	(1,465)	(881)	0	0
2248	City of Fossil	6/30/2015	Proportion	5.3	4.3	(8,872)	(7,198)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(502)	0
2248	City of Fossil	6/30/2015	Contribution	5.3	4.3	(2,538)	(2,059)	(479)	(479)	(479)	(479)	(479)	(143)	0
2248	City of Fossil	6/30/2014	Proportion	5.4	3.4	(927)	(583)	(172)	(172)	(172)	(172)	(67)	0	0
2248	City of Fossil	6/30/2014	Contribution	5.4	3.4	(6,270)	(3,948)	(1,161)	(1,161)	(1,161)	(1,161)	(465)	0	0
2248	City of Fossil	6/30/2013	Contribution	5.6	2.6	(5,302)	(2,461)	(947)	(947)	(947)	(947)	0	0	0
2249	City of Phoenix	6/30/2015	Proportion	5.3	4.3	176,047	142,831	33,216	33,216	33,216	33,216	33,216	9,967	0
2249	City of Phoenix	6/30/2015	Contribution	5.3	4.3	(49,046)	(49,046)	(11,406)	(11,406)	(11,406)	(11,406)	(11,406)	(3,422)	0
2249	City of Phoenix	6/30/2014	Proportion	5.4	3.4	11,153	7,023	2,065	2,065	2,065	2,065	828	0	0
2249	City of Phoenix	6/30/2014	Contribution	5.4	3.4	(39,325)	(24,761)	(7,282)	(7,282)	(7,282)	(7,282)	(2,915)	0	0
2249	City of Phoenix	6/30/2013	Contribution	5.6	2.6	(20,336)	(9,443)	(3,631)	(3,631)	(3,631)	(3,631)	0	0	0
2250	City of Gold Beach	6/30/2015	Proportion	5.3	4.3	(124,815)	(101,265)	(23,550)	(23,550)	(23,550)	(23,550)	(23,550)	(7,065)	0
2250	City of Gold Beach	6/30/2015	Contribution	5.3	4.3	34,542	28,025	6,517	6,517	6,517	6,517	6,517	1,957	0
2250	City of Gold Beach	6/30/2014	Proportion	5.4	3.4	(872)	(550)	(161)	(161)	(161)	(161)	(67)	0	0
2250	City of Gold Beach	6/30/2014	Contribution	5.4	3.4	19,029	11,981	3,524	3,524	3,524	3,524	1,409	0	0
2250	City of Gold Beach	6/30/2013	Contribution	5.6	2.6	35,748	16,596	6,384	6,384	6,384	6,384	3,828	0	0
2251	City of Rogue River	6/30/2015	Proportion	5.3	4.3	(162,646)	(131,958)	(30,688)	(30,688)	(30,688)	(30,688)	(30,688)	(9,206)	0
2251	City of Rogue River	6/30/2015	Contribution	5.3	4.3	35,513	8,259	8,259	8,259	8,259	8,259	8,259	2,477	0
2251	City of Rogue River	6/30/2014	Proportion	5.4	3.4	(7,583)	(4,775)	(1,404)	(1,404)	(1,404)	(1,404)	(563)	0	0
2251	City of Rogue River	6/30/2014	Contribution	5.4	3.4	(8,398)	(5,288)	(1,555)	(1,555)	(1,555)	(1,555)	(623)	0	0
2251	City of Rogue River	6/30/2013	Contribution	5.6	2.6	7,196	3,341	1,285	1,285	1,285	1,285	771	0	0
2252	City of Dayton	6/30/2015	Proportion	5.3	4.3	52,073	42,248	9,825	9,825	9,825	9,825	9,825	2,948	0
2252	City of Dayton	6/30/2015	Contribution	5.3	4.3	(14,284)	(11,589)	(2,695)	(2,695)	(2,695)	(2,695)	(809)	0	0
2252	City of Dayton	6/30/2014	Proportion	5.4	3.4	26,637	16,771	4,933	4,933	4,933	4,933	1,972	0	0
2252	City of Dayton	6/30/2014	Contribution	5.4	3.4	(15,135)	(9,529)	(2,803)	(2,803)	(2,803)	(2,803)	(1,120)	0	0
2252	City of Dayton	6/30/2013	Contribution	5.6	2.6	(1,641)	(762)	(293)	(293)	(293)	(293)	0	0	0
2253	Town of Butte Falls	6/30/2015	Proportion	5.3	4.3	(18,899)	(15,333)	(3,566)	(3,566)	(3,566)	(3,566)	(3,566)	(1,069)	0
2253	Town of Butte Falls	6/30/2015	Contribution	5.3	4.3	(2,415)	(1,959)	(456)	(456)	(456)	(456)	(456)	(135)	0
2253	Town of Butte Falls	6/30/2014	Proportion	5.4	3.4	1,761	1,109	326	326	326	326	131	0	0
2253	Town of Butte Falls	6/30/2014	Contribution	5.4	3.4	(2,688)	(1,692)	(498)	(498)	(498)	(498)	(198)	0	0
2253	Town of Butte Falls	6/30/2013	Contribution	5.6	2.6	1,076	500	192	192	192	192	0	0	0
2254	City of Shady Cove	6/30/2015	Proportion	5.3	4.3	28,080	22,782	5,298	5,298	5,298	5,298	5,298	1,590	0
2254	City of Shady Cove	6/30/2015	Contribution	5.3	4.3	(4,136)	(3,356)	(780)	(780)	(780)	(780)	(780)	(236)	0
2254	City of Shady Cove	6/30/2014	Proportion	5.4	3.4	(16,763)	(10,555)	(3,104)	(3,104)	(3,104)	(3,104)	(1,243)	0	0
2254	City of Shady Cove	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2013	Contribution	5.6	2.6	(7,344)	(3,411)	(1,311)	(1,311)	(1,311)	(789)	0	0	0
2255	Town of Canyon City	6/30/2015	Proportion	5.3	4.3	27,771	22,531	5,240	5,240	5,240	5,240	5,240	1,571	0
2255	Town of Canyon City	6/30/2015	Contribution	5.3	4.3	1,524	1,236	288	288	288	288	288	84	0
2255	Town of Canyon City	6/30/2014	Proportion	5.4	3.4	(15,945)	(10,039)	(2,953)	(2,953)	(2,953)	(2,953)	(1,180)	0	0
2255	Town of Canyon City	6/30/2014	Contribution	5.4	3.4	2,476	1,558	459	459	459	459	181	0	0
2255	Town of Canyon City	6/30/2013	Contribution	5.6	2.6	(5,847)	(2,715)	(1,044)	(1,044)	(1,044)	(627)	0	0	0
2256	City of Jordan Valley	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2015	Contribution	5.3	4.3	65	53	12	12	12	12	12	5	0
2256	City of Jordan Valley	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2013	Contribution	5.6	2.6	1,823	845	326	326	326	193	0	0	0
2257	City of Culver	6/30/2015	Proportion	5.3	4.3	(1,726)	(1,400)	(326)	(326)	(326)	(326)	(326)	(96)	0
2257	City of Culver	6/30/2015	Contribution	5.3	4.3	(1,942)	(1,576)	(366)	(366)	(366)	(366)	(366)	(112)	0
2257	City of Culver	6/30/2014	Proportion	5.4	3.4	2,711	1,707	502	502	502	502	201	0	0
2257	City of Culver	6/30/2014	Contribution	5.4	3.4	(7,847)	(4,941)	(1,453)	(1,453)	(1,453)	(1,453)	(582)	0	0
2257	City of Culver	6/30/2013	Contribution	5.6	2.6	(5,669)	(2,633)	(1,012)	(1,012)	(1,012)	(609)	0	0	0
2258	City of Adair Village	6/30/2015	Proportion	5.3	4.3	38,895	31,556	7,339	7,339	7,339	7,339	7,339	2,200	0
2258	City of Adair Village	6/30/2015	Contribution	5.3	4.3	(11,285)	(9,156)	(2,129)	(2,129)	(2,129)	(2,129)	(640)	0	0
2258	City of Adair Village	6/30/2014	Proportion	5.4	3.4	(26,310)	(16,566)	(4,872)	(4,872)	(4,872)	(4,872)	(1,950)	0	0
2258	City of Adair Village	6/30/2014	Contribution	5.4	3.4	1,586	998	294	294	294	294	116	0	0
2258	City of Adair Village	6/30/2013	Contribution	5.6	2.6	(5,142)	(2,388)	(918)	(918)	(918)	(552)	0	0	0
2259	Town Of Hammond	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2015	Proportion	5.3	4.3	(36,723)	(29,794)	(6,929)	(6,929)	(6,929)	(6,929)	(6,929)	(2,078)	0
2260	City of Riddle	6/30/2015	Contribution	5.3	4.3	8,102	6,573	1,529	1,529	1,529	1,529	1,529	457	0
2260	City of Riddle	6/30/2014	Proportion	5.4	3.4	2,236	1,408	414	414	414	414	166	0	0
2260	City of Riddle	6/30/2014	Contribution	5.4	3.4	(15,536)	(9,782)	(2,877)	(2,877)	(2,877)	(2,877)	(1,151)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2260	City of Riddle	6/30/2013	Contribution	5.6	2.6	(7,290)	(3,384)	(1,302)	(1,302)	(1,302)	(780)	0	0	
2261	City of Waldport	6/30/2015	Proportion	5.3	4.3	(55,417)	(44,961)	(10,456)	(10,456)	(10,456)	(10,456)	(10,456)	(3,137)	0
2261	City of Waldport	6/30/2015	Contribution	5.3	4.3	17,956	14,568	3,388	3,388	3,388	3,388	3,388	1,016	0
2261	City of Waldport	6/30/2014	Proportion	5.4	3.4	(10,445)	(6,577)	(1,934)	(1,934)	(1,934)	(1,934)	(775)	0	0
2261	City of Waldport	6/30/2014	Contribution	5.4	3.4	1,819	1,145	337	337	337	337	134	0	0
2261	City of Waldport	6/30/2013	Contribution	5.6	2.6	6,719	3,119	1,200	1,200	1,200	719	0	0	0
2262	City of Dufur	6/30/2015	Proportion	5.3	4.3	(11,511)	(9,339)	(2,172)	(2,172)	(2,172)	(2,172)	(2,172)	(651)	0
2262	City of Dufur	6/30/2015	Contribution	5.3	4.3	5,234	4,246	988	988	988	988	988	294	0
2262	City of Dufur	6/30/2014	Proportion	5.4	3.4	(2,046)	(1,288)	(379)	(379)	(379)	(379)	(151)	0	0
2262	City of Dufur	6/30/2014	Contribution	5.4	3.4	(4,799)	(3,021)	(889)	(889)	(889)	(889)	(354)	0	0
2262	City of Dufur	6/30/2013	Contribution	5.6	2.6	(2,030)	(944)	(362)	(362)	(220)	0	0	0	0
2263	City of La Grande	6/30/2015	Proportion	5.3	4.3	(37,843)	(30,703)	(7,140)	(7,140)	(7,140)	(7,140)	(7,140)	(2,143)	0
2263	City of La Grande	6/30/2015	Contribution	5.3	4.3	2,010	2,478	468	468	468	468	468	138	0
2263	City of La Grande	6/30/2014	Proportion	5.4	3.4	40,590	25,556	7,517	7,517	7,517	7,517	3,005	0	0
2263	City of La Grande	6/30/2014	Contribution	5.4	3.4	(46,309)	(29,157)	(8,576)	(8,576)	(8,576)	(8,576)	(3,429)	0	0
2263	City of La Grande	6/30/2013	Contribution	5.6	2.6	35,924	16,679	6,415	6,415	6,415	3,849	0	0	0
2264	City of Gervais	6/30/2015	Proportion	5.3	4.3	20,603	16,716	3,887	3,887	3,887	3,887	3,887	1,168	0
2264	City of Gervais	6/30/2015	Contribution	5.3	4.3	13,904	11,281	2,623	2,623	2,623	2,623	789	0	0
2264	City of Gervais	6/30/2014	Proportion	5.4	3.4	(32,127)	(20,229)	(5,949)	(5,949)	(5,949)	(5,949)	(2,382)	0	0
2264	City of Gervais	6/30/2014	Contribution	5.4	3.4	(7,536)	(4,744)	(1,396)	(1,396)	(1,396)	(1,396)	(556)	0	0
2264	City of Gervais	6/30/2013	Contribution	5.6	2.6	(16,367)	(7,598)	(2,923)	(2,923)	(2,923)	(1,752)	0	0	0
2265	City of Westfir	6/30/2015	Proportion	5.3	4.3	5,806	4,711	1,095	1,095	1,095	1,095	1,095	331	0
2265	City of Westfir	6/30/2015	Contribution	5.3	4.3	(2,124)	(1,723)	(401)	(401)	(401)	(401)	(401)	(119)	0
2265	City of Westfir	6/30/2014	Proportion	5.4	3.4	271	171	50	50	50	50	21	0	0
2265	City of Westfir	6/30/2014	Contribution	5.4	3.4	(2,259)	(1,423)	(418)	(418)	(418)	(418)	(169)	0	0
2265	City of Westfir	6/30/2013	Contribution	5.6	2.6	(1,686)	(783)	(301)	(301)	(301)	(181)	0	0	0
2266	City of Irrigon	6/30/2015	Proportion	5.3	4.3	1,746	1,417	329	329	329	329	329	101	0
2266	City of Irrigon	6/30/2015	Contribution	5.3	4.3	(83)	(67)	(16)	(16)	(16)	(16)	(3)	0	0
2266	City of Irrigon	6/30/2014	Proportion	5.4	3.4	1,019	641	189	189	189	189	74	0	0
2266	City of Irrigon	6/30/2014	Contribution	5.4	3.4	(17,879)	(11,257)	(3,311)	(3,311)	(3,311)	(3,311)	(1,324)	0	0
2266	City of Irrigon	6/30/2013	Contribution	5.6	2.6	(2,880)	(1,338)	(514)	(514)	(514)	(310)	0	0	0
2267	City of Independence	6/30/2015	Proportion	5.3	4.3	175,680	142,533	33,147	33,147	33,147	33,147	33,147	9,945	0
2267	City of Independence	6/30/2015	Contribution	5.3	4.3	18,620	15,107	3,513	3,513	3,513	3,513	3,513	1,055	0
2267	City of Independence	6/30/2014	Proportion	5.4	3.4	40,442	25,464	7,489	7,489	7,489	7,489	2,997	0	0
2267	City of Independence	6/30/2014	Contribution	5.4	3.4	(10,979)	(6,913)	(2,033)	(2,033)	(2,033)	(2,033)	(814)	0	0
2267	City of Independence	6/30/2013	Contribution	5.6	2.6	(21,743)	(10,094)	(3,883)	(3,883)	(3,883)	(2,328)	0	0	0
2268	City of Harrisburg	6/30/2015	Proportion	5.3	4.3	(164,745)	(133,661)	(31,084)	(31,084)	(31,084)	(31,084)	(31,084)	(9,325)	0
2268	City of Harrisburg	6/30/2015	Contribution	5.3	4.3	16,813	13,641	3,172	3,172	3,172	3,172	953	0	0
2268	City of Harrisburg	6/30/2014	Proportion	5.4	3.4	(12,439)	(7,831)	(2,304)	(2,304)	(2,304)	(919)	0	0	0
2268	City of Harrisburg	6/30/2014	Contribution	5.4	3.4	(37,960)	(23,900)	(7,030)	(7,030)	(7,030)	(7,030)	(2,810)	0	0
2268	City of Harrisburg	6/30/2013	Contribution	5.6	2.6	(2,135)	(992)	(381)	(381)	(230)	0	0	0	0
2269	City of Durham	6/30/2015	Proportion	5.3	4.3	22,960	18,628	4,332	4,332	4,332	4,332	1,300	0	0
2269	City of Durham	6/30/2015	Contribution	5.3	4.3	(3,582)	(2,906)	(676)	(676)	(676)	(676)	(202)	0	0
2269	City of Durham	6/30/2014	Proportion	5.4	3.4	(15,389)	(9,689)	(2,850)	(2,850)	(2,850)	(2,850)	(1,139)	0	0
2269	City of Durham	6/30/2014	Contribution	5.4	3.4	851	250	250	250	250	101	0	0	0
2269	City of Durham	6/30/2013	Contribution	5.6	2.6	(4,566)	(2,121)	(815)	(815)	(815)	(491)	0	0	0
2270	City of Lyons	6/30/2015	Proportion	5.3	4.3	(36,408)	(29,539)	(6,869)	(6,869)	(6,869)	(6,869)	(2,063)	0	0
2270	City of Lyons	6/30/2015	Contribution	5.3	4.3	437	355	82	82	82	82	27	0	0
2270	City of Lyons	6/30/2014	Proportion	5.4	3.4	(824)	(518)	(153)	(153)	(153)	(59)	0	0	0
2270	City of Lyons	6/30/2014	Contribution	5.4	3.4	(10,942)	(6,890)	(2,026)	(2,026)	(2,026)	(812)	0	0	0
2270	City of Lyons	6/30/2013	Contribution	5.6	2.6	(652)	(304)	(116)	(116)	(72)	0	0	0	0
2271	City of Columbia City	6/30/2015	Proportion	5.3	4.3	(148,664)	(120,614)	(28,050)	(28,050)	(28,050)	(28,050)	(8,414)	0	0
2271	City of Columbia City	6/30/2015	Contribution	5.3	4.3	7,047	5,717	1,330	1,330	1,330	1,330	397	0	0
2271	City of Columbia City	6/30/2014	Proportion	5.4	3.4	24,400	15,362	4,519	4,519	4,519	4,519	1,805	0	0
2271	City of Columbia City	6/30/2014	Contribution	5.4	3.4	(35,337)	(22,249)	(6,544)	(6,544)	(6,544)	(6,544)	(2,617)	0	0
2271	City of Columbia City	6/30/2013	Contribution	5.6	2.6	(7,029)	(3,264)	(1,255)	(1,255)	(1,255)	(754)	0	0	0
2272	City of Aurora	6/30/2015	Proportion	5.3	4.3	68,077	55,232	12,845	12,845	12,845	12,845	3,852	0	0
2272	City of Aurora	6/30/2015	Contribution	5.3	4.3	(10,027)	(8,135)	(1,892)	(1,892)	(1,892)	(1,892)	(567)	0	0
2272	City of Aurora	6/30/2014	Proportion	5.4	3.4	(43,436)	(27,348)	(8,044)	(8,044)	(8,044)	(8,044)	(3,216)	0	0
2272	City of Aurora	6/30/2014	Contribution	5.4	3.4	11,417	7,189	2,114	2,114	2,114	847	0	0	0
2272	City of Aurora	6/30/2013	Contribution	5.6	2.6	(6,448)	(2,995)	(1,151)	(1,151)	(693)	0	0	0	0
2273	City of Silverton	6/30/2015	Proportion	5.3	4.3	(164,250)	(133,259)	(30,991)	(30,991)	(30,991)	(30,991)	(9,295)	0	0
2273	City of Silverton	6/30/2015	Contribution	5.3	4.3	25,288	20,517	4,771	4,771	4,771	4,771	1,433	0	0
2273	City of Silverton	6/30/2014	Proportion	5.4	3.4	28,456	17,916	5,270	5,270	5,270	2,106	0	0	0
2273	City of Silverton	6/30/2014	Contribution	5.4	3.4	(85,173)	(53,627)	(15,773)	(15,773)	(15,773)	(6,308)	0	0	0
2273	City of Silverton	6/30/2013	Contribution	5.6	2.6	(6,438)	(2,988)	(1,150)	(1,150)	(688)	0	0	0	0
2274	City of Gold Hill	6/30/2015	Proportion	5.3	4.3	35,848	29,084	6,764	6,764	6,764	6,764	2,028	0	0
2274	City of Gold Hill	6/30/2015	Contribution	5.3	4.3	(13,360)	(10,839)	(2,521)	(2,521)	(2,521)	(2,521)	(755)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2274	City of Gold Hill	6/30/2014	Proportion	5.4	3.4	(4,629)	(2,915)	(857)	(857)	(857)	(857)	(344)	0	0
2274	City of Gold Hill	6/30/2014	Contribution	5.4	3.4	(129)	(81)	(24)	(24)	(24)	(24)	(9)	0	0
2274	City of Gold Hill	6/30/2013	Contribution	5.6	2.6	(357)	(165)	(64)	(64)	(64)	(37)	0	0	0
2275	City of Toledo	6/30/2015	Proportion	5.3	4.3	(21,248)	(17,239)	(4,009)	(4,009)	(4,009)	(4,009)	(4,009)	(1,203)	0
2275	City of Toledo	6/30/2015	Contribution	5.3	4.3	(53,950)	(43,771)	(10,179)	(10,179)	(10,179)	(10,179)	(10,179)	(3,055)	0
2275	City of Toledo	6/30/2014	Proportion	5.4	3.4	19,359	12,189	3,585	3,585	3,585	3,585	1,434	0	0
2275	City of Toledo	6/30/2014	Contribution	5.4	3.4	(101,837)	(64,119)	(18,859)	(18,859)	(18,859)	(18,859)	(7,542)	0	0
2275	City of Toledo	6/30/2013	Contribution	5.6	2.6	(57,926)	(26,894)	(10,344)	(10,344)	(10,344)	(6,206)	0	0	0
2276	City of Newport	6/30/2015	Proportion	5.3	4.3	60,619	49,181	11,438	11,438	11,438	11,438	11,438	3,429	0
2276	City of Newport	6/30/2015	Contribution	5.3	4.3	(29,138)	(23,640)	(5,498)	(5,498)	(5,498)	(5,498)	(5,498)	(1,648)	0
2276	City of Newport	6/30/2014	Proportion	5.4	3.4	81,163	51,103	15,030	15,030	15,030	15,030	6,013	0	0
2276	City of Newport	6/30/2014	Contribution	5.4	3.4	(111,973)	(70,501)	(20,736)	(20,736)	(20,736)	(20,736)	(8,293)	0	0
2276	City of Newport	6/30/2013	Contribution	5.6	2.6	(20,843)	(9,677)	(3,722)	(3,722)	(3,722)	(2,233)	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2015	Proportion	5.3	4.3	(1,292,455)	(1,048,596)	(243,859)	(243,859)	(243,859)	(243,859)	(243,859)	(73,160)	0
2278	City of Springfield	6/30/2015	Contribution	5.3	4.3	(72,857)	(58,110)	(13,747)	(13,747)	(13,747)	(13,747)	(4,122)	0	0
2278	City of Springfield	6/30/2014	Proportion	5.4	3.4	605,460	381,216	112,122	112,122	112,122	112,122	44,850	0	0
2278	City of Springfield	6/30/2014	Contribution	5.4	3.4	(1,033,710)	(650,854)	(191,428)	(191,428)	(191,428)	(191,428)	(76,570)	0	0
2278	City of Springfield	6/30/2013	Contribution	5.6	2.6	(214,375)	(98,532)	(38,281)	(38,281)	(38,281)	(22,970)	0	0	0
2279	City of Keizer	6/30/2015	Proportion	5.3	4.3	194,628	157,906	36,722	36,722	36,722	36,722	11,018	0	0
2279	City of Keizer	6/30/2015	Contribution	5.3	4.3	58,876	47,767	11,109	11,109	11,109	11,109	3,331	0	0
2279	City of Keizer	6/30/2014	Proportion	5.4	3.4	15,377	9,681	2,848	2,848	2,848	2,848	1,137	0	0
2279	City of Keizer	6/30/2014	Contribution	5.4	3.4	(268,587)	(169,111)	(49,738)	(49,738)	(49,738)	(49,738)	(19,897)	0	0
2279	City of Keizer	6/30/2013	Contribution	5.6	2.6	(169,718)	(78,797)	(30,307)	(30,307)	(30,307)	(18,183)	0	0	0
2280	City of Winston	6/30/2015	Proportion	5.3	4.3	(2,848)	(2,311)	(537)	(537)	(537)	(537)	(163)	0	0
2280	City of Winston	6/30/2015	Contribution	5.3	4.3	(37,456)	(30,389)	(7,067)	(7,067)	(7,067)	(7,067)	(2,121)	0	0
2280	City of Winston	6/30/2014	Proportion	5.4	3.4	48,588	30,592	8,998	8,998	8,998	8,998	3,598	0	0
2280	City of Winston	6/30/2014	Contribution	5.4	3.4	(75,128)	(47,302)	(13,913)	(13,913)	(13,913)	(13,913)	(5,563)	0	0
2280	City of Winston	6/30/2013	Contribution	5.6	2.6	(28,300)	(13,138)	(5,054)	(5,054)	(5,054)	(3,030)	0	0	0
2281	City of Manzanita	6/30/2015	Proportion	5.3	4.3	7,715	6,259	1,456	1,456	1,456	1,456	435	0	0
2281	City of Manzanita	6/30/2015	Contribution	5.3	4.3	(7,886)	(6,398)	(1,488)	(1,488)	(1,488)	(1,488)	(448)	0	0
2281	City of Manzanita	6/30/2014	Proportion	5.4	3.4	9,717	6,119	1,799	1,799	1,799	1,799	722	0	0
2281	City of Manzanita	6/30/2014	Contribution	5.4	3.4	(20,772)	(13,078)	(3,847)	(3,847)	(3,847)	(3,847)	(1,537)	0	0
2281	City of Manzanita	6/30/2013	Contribution	5.6	2.6	(7,071)	(3,282)	(1,263)	(1,263)	(1,263)	(756)	0	0	0
2282	City of Eagle Point	6/30/2015	Proportion	5.3	4.3	(1,269)	(1,030)	(239)	(239)	(239)	(239)	(74)	0	0
2282	City of Eagle Point	6/30/2015	Contribution	5.3	4.3	(14,616)	(11,858)	(2,758)	(2,758)	(2,758)	(2,758)	(826)	0	0
2282	City of Eagle Point	6/30/2014	Proportion	5.4	3.4	(7,219)	(4,545)	(1,337)	(1,337)	(1,337)	(1,337)	(534)	0	0
2282	City of Eagle Point	6/30/2014	Contribution	5.4	3.4	(64,515)	(40,621)	(11,947)	(11,947)	(11,947)	(11,947)	(4,780)	0	0
2282	City of Eagle Point	6/30/2013	Contribution	5.6	2.6	(52,227)	(24,249)	(9,326)	(9,326)	(9,326)	(5,597)	0	0	0
2283	City of Maupin	6/30/2015	Proportion	5.3	4.3	2,648	2,148	500	500	500	500	148	0	0
2283	City of Maupin	6/30/2015	Contribution	5.3	4.3	(2,888)	(2,343)	(545)	(545)	(545)	(545)	(163)	0	0
2283	City of Maupin	6/30/2014	Proportion	5.4	3.4	(4,495)	(2,831)	(832)	(832)	(832)	(832)	(335)	0	0
2283	City of Maupin	6/30/2014	Contribution	5.4	3.4	358	226	66	66	66	66	28	0	0
2283	City of Maupin	6/30/2013	Contribution	5.6	2.6	9,053	4,202	1,617	1,617	1,617	968	0	0	0
2284	City of Halsey	6/30/2015	Proportion	5.3	4.3	86,359	70,065	16,294	16,294	16,294	16,294	4,889	0	0
2284	City of Halsey	6/30/2015	Contribution	5.3	4.3	(13,620)	(11,050)	(2,570)	(2,570)	(2,570)	(2,570)	(770)	0	0
2284	City of Halsey	6/30/2014	Proportion	5.4	3.4	(24,211)	(15,243)	(4,484)	(4,484)	(4,484)	(4,484)	(1,791)	0	0
2284	City of Halsey	6/30/2014	Contribution	5.4	3.4	11,557	7,277	2,140	2,140	2,140	2,140	857	0	0
2284	City of Halsey	6/30/2013	Contribution	5.6	2.6	(1,708)	(793)	(305)	(305)	(305)	(183)	0	0	0
2285	City of Veneta	6/30/2015	Proportion	5.3	4.3	(63,580)	(51,584)	(11,996)	(11,996)	(11,996)	(11,996)	(3,600)	0	0
2285	City of Veneta	6/30/2015	Contribution	5.3	4.3	5,743	4,659	1,084	1,084	1,084	1,084	323	0	0
2285	City of Veneta	6/30/2014	Proportion	5.4	3.4	41,829	26,337	7,746	7,746	7,746	7,746	3,099	0	0
2285	City of Veneta	6/30/2014	Contribution	5.4	3.4	(52,221)	(32,879)	(9,671)	(9,671)	(9,671)	(9,671)	(3,866)	0	0
2285	City of Veneta	6/30/2013	Contribution	5.6	2.6	(11,773)	(5,467)	(2,102)	(2,102)	(2,102)	(1,263)	0	0	0
2286	City of Millersburg	6/30/2015	Proportion	5.3	4.3	(24,826)	(20,142)	(4,684)	(4,684)	(4,684)	(4,684)	(1,406)	0	0
2286	City of Millersburg	6/30/2015	Contribution	5.3	4.3	2,775	2,251	524	524	524	524	155	0	0
2286	City of Millersburg	6/30/2014	Proportion	5.4	3.4	10,519	6,623	1,948	1,948	1,948	1,948	779	0	0
2286	City of Millersburg	6/30/2014	Contribution	5.4	3.4	(11,944)	(7,520)	(2,212)	(2,212)	(2,212)	(2,212)	(884)	0	0
2286	City of Millersburg	6/30/2013	Contribution	5.6	2.6	2,341	1,087	418	418	418	418	251	0	0
2287	City of King City	6/30/2015	Proportion	5.3	4.3	(14,449)	(11,723)	(2,726)	(2,726)	(2,726)	(2,726)	(819)	0	0
2287	City of King City	6/30/2015	Contribution	5.3	4.3	5,940	4,819	1,121	1,121	1,121	1,121	335	0	0
2287	City of King City	6/30/2014	Proportion	5.4	3.4	11,761	7,405	2,178	2,178	2,178	2,178	871	0	0
2287	City of King City	6/30/2014	Contribution	5.4	3.4	(12,936)	(8,144)	(2,396)	(2,396)	(2,396)	(2,396)	(956)	0	0
2287	City of King City	6/30/2013	Contribution	5.6	2.6	(1,982)	(920)	(354)	(354)	(354)	(212)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2288	City of Tualatin	6/30/2015	Proportion	5.3	4.3	(785,184)	(785,184)	(182,601)	(182,601)	(182,601)	(182,601)	(182,601)	(182,601)	(54,780)
2288	City of Tualatin	6/30/2015	Contribution	5.3	4.3	124,383	100,915	23,468	23,468	23,468	23,468	23,468	23,468	7,043
2288	City of Tualatin	6/30/2014	Proportion	5.4	3.4	(46,689)	(29,397)	(8,646)	(8,646)	(8,646)	(8,646)	(8,646)	(8,646)	0
2288	City of Tualatin	6/30/2014	Contribution	5.4	3.4	(176,175)	(110,925)	(32,625)	(32,625)	(32,625)	(32,625)	(32,625)	(13,050)	0
2288	City of Tualatin	6/30/2013	Contribution	5.6	2.6	12,045	5,592	2,151	2,151	2,151	2,151	2,151	2,151	0
2289	City Of St Paul	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2015	Proportion	5.3	4.3	(2,899)	(2,352)	(547)	(547)	(547)	(547)	(547)	(547)	(164)
2290	City of Molalla	6/30/2015	Contribution	5.3	4.3	36,689	29,767	6,922	6,922	6,922	6,922	6,922	6,922	2,079
2290	City of Molalla	6/30/2014	Proportion	5.4	3.4	34,097	21,469	6,314	6,314	6,314	6,314	6,314	6,314	2,527
2290	City of Molalla	6/30/2014	Contribution	5.4	3.4	(21,027)	(13,239)	(3,894)	(3,894)	(3,894)	(3,894)	(3,894)	(1,557)	0
2290	City of Molalla	6/30/2013	Contribution	5.6	2.6	28,279	13,129	5,050	5,050	5,050	5,050	5,050	5,050	0
2291	City of Florence	6/30/2015	Proportion	5.3	4.3	(129,561)	(105,116)	(24,445)	(24,445)	(24,445)	(24,445)	(24,445)	(24,445)	(7,336)
2291	City of Florence	6/30/2015	Contribution	5.3	4.3	(24,289)	(19,706)	(4,583)	(4,583)	(4,583)	(4,583)	(4,583)	(4,583)	(1,374)
2291	City of Florence	6/30/2014	Proportion	5.4	3.4	74,096	46,654	13,721	13,721	13,721	13,721	13,721	13,721	5,491
2291	City of Florence	6/30/2014	Contribution	5.4	3.4	(91,375)	(57,533)	(16,921)	(16,921)	(16,921)	(16,921)	(16,921)	(16,921)	0
2291	City of Florence	6/30/2013	Contribution	5.6	2.6	7,053	3,276	1,259	1,259	1,259	1,259	1,259	1,259	0
2292	City of North Bend	6/30/2015	Proportion	5.3	4.3	(132,120)	(107,192)	(24,928)	(24,928)	(24,928)	(24,928)	(24,928)	(24,928)	(7,480)
2292	City of North Bend	6/30/2015	Contribution	5.3	4.3	(9,447)	(7,665)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(1,782)	(537)
2292	City of North Bend	6/30/2014	Proportion	5.4	3.4	(47,614)	(29,980)	(8,817)	(8,817)	(8,817)	(8,817)	(8,817)	(8,817)	0
2292	City of North Bend	6/30/2014	Contribution	5.4	3.4	(125,604)	(79,084)	(23,260)	(23,260)	(23,260)	(23,260)	(23,260)	(23,260)	(9,304)
2292	City of North Bend	6/30/2013	Contribution	5.6	2.6	(12,163)	(4,678)	(4,678)	(4,678)	(4,678)	(4,678)	(4,678)	(4,678)	0
2293	City of Lowell	6/30/2015	Proportion	5.3	4.3	(144,041)	(116,863)	(27,178)	(27,178)	(27,178)	(27,178)	(27,178)	(27,178)	(8,151)
2293	City of Lowell	6/30/2015	Contribution	5.3	4.3	11,881	9,639	2,242	2,242	2,242	2,242	2,242	2,242	671
2293	City of Lowell	6/30/2014	Proportion	5.4	3.4	2,365	1,489	438	438	438	438	438	438	175
2293	City of Lowell	6/30/2014	Contribution	5.4	3.4	(18,032)	(11,354)	(3,339)	(3,339)	(3,339)	(3,339)	(3,339)	(3,339)	0
2293	City of Lowell	6/30/2013	Contribution	5.6	2.6	(3,195)	(1,482)	(571)	(571)	(571)	(571)	(571)	(571)	0
2294	City of Depoe Bay	6/30/2015	Proportion	5.3	4.3	(11,523)	(9,349)	(2,174)	(2,174)	(2,174)	(2,174)	(2,174)	(2,174)	(653)
2294	City of Depoe Bay	6/30/2015	Contribution	5.3	4.3	2,243	1,820	423	423	423	423	423	423	128
2294	City of Depoe Bay	6/30/2014	Proportion	5.4	3.4	(10,692)	(6,732)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	(1,980)	0
2294	City of Depoe Bay	6/30/2014	Contribution	5.4	3.4	(18,582)	(11,700)	(3,441)	(3,441)	(3,441)	(3,441)	(3,441)	(3,441)	(1,377)
2294	City of Depoe Bay	6/30/2013	Contribution	5.6	2.6	(7,342)	(3,409)	(1,311)	(1,311)	(1,311)	(1,311)	(1,311)	(1,311)	0
2295	City of Tigard	6/30/2015	Proportion	5.3	4.3	(449,175)	(364,425)	(84,750)	(84,750)	(84,750)	(84,750)	(84,750)	(84,750)	(25,425)
2295	City of Tigard	6/30/2015	Contribution	5.3	4.3	41,326	33,529	7,797	7,797	7,797	7,797	7,797	7,797	2,341
2295	City of Tigard	6/30/2014	Proportion	5.4	3.4	157,317	99,051	29,133	29,133	29,133	29,133	29,133	29,133	11,652
2295	City of Tigard	6/30/2014	Contribution	5.4	3.4	(118,862)	(74,840)	(22,011)	(22,011)	(22,011)	(22,011)	(22,011)	(22,011)	(8,807)
2295	City of Tigard	6/30/2013	Contribution	5.6	2.6	44,631	20,721	7,970	7,970	7,970	7,970	7,970	7,970	0
2296	City of Happy Valley	6/30/2015	Proportion	5.3	4.3	(11,194)	(9,082)	(2,112)	(2,112)	(2,112)	(2,112)	(2,112)	(2,112)	(634)
2296	City of Happy Valley	6/30/2015	Contribution	5.3	4.3	108,700	88,191	20,509	20,509	20,509	20,509	20,509	20,509	6,155
2296	City of Happy Valley	6/30/2014	Proportion	5.4	3.4	86,750	54,620	16,065	16,065	16,065	16,065	16,065	16,065	6,425
2296	City of Happy Valley	6/30/2014	Contribution	5.4	3.4	(42,598)	(26,820)	(7,889)	(7,889)	(7,889)	(7,889)	(7,889)	(7,889)	(3,153)
2296	City of Happy Valley	6/30/2013	Contribution	5.6	2.6	29,890	13,876	5,338	5,338	5,338	5,338	5,338	5,338	0
2297	City of Rainier	6/30/2015	Proportion	5.3	4.3	55,561	45,078	10,483	10,483	10,483	10,483	10,483	10,483	3,146
2297	City of Rainier	6/30/2015	Contribution	5.3	4.3	(295)	(239)	(56)	(56)	(56)	(56)	(56)	(56)	(15)
2297	City of Rainier	6/30/2014	Proportion	5.4	3.4	(59,592)	(37,520)	(11,036)	(11,036)	(11,036)	(11,036)	(11,036)	(11,036)	(4,412)
2297	City of Rainier	6/30/2014	Contribution	5.4	3.4	(14,943)	(9,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(4,395)	(1,758)
2297	City of Rainier	6/30/2013	Contribution	5.6	2.6	(37,071)	(17,211)	(6,620)	(6,620)	(6,620)	(6,620)	(6,620)	(6,620)	0
2298	City of Lincoln City	6/30/2015	Proportion	5.3	4.3	(541,801)	(439,574)	(102,227)	(102,227)	(102,227)	(102,227)	(102,227)	(102,227)	(30,666)
2298	City of Lincoln City	6/30/2015	Contribution	5.3	4.3	(78,448)	(63,646)	(14,802)	(14,802)	(14,802)	(14,802)	(14,802)	(14,802)	(4,438)
2298	City of Lincoln City	6/30/2014	Proportion	5.4	3.4	190,823	120,147	35,338	35,338	35,338	35,338	35,338	35,338	14,133
2298	City of Lincoln City	6/30/2014	Contribution	5.4	3.4	(353,764)	(222,740)	(65,512)	(65,512)	(65,512)	(65,512)	(65,512)	(65,512)	(26,204)
2298	City of Lincoln City	6/30/2013	Contribution	5.6	2.6	(90,401)	(41,972)	(16,143)	(16,143)	(16,143)	(16,143)	(16,143)	(16,143)	0
2299	City of Dunes City	6/30/2015	Proportion	5.3	4.3	(4,276)	(3,469)	(807)	(807)	(807)	(807)	(807)	(807)	(241)
2299	City of Dunes City	6/30/2015	Contribution	5.3	4.3	(2,875)	(2,333)	(542)	(542)	(542)	(542)	(542)	(542)	(165)
2299	City of Dunes City	6/30/2014	Proportion	5.4	3.4	875	551	162	162	162	162	162	162	65
2299	City of Dunes City	6/30/2014	Contribution	5.4	3.4	(1,212)	(764)	(224)	(224)	(224)	(224)	(224)	(224)	(92)
2299	City of Dunes City	6/30/2013	Contribution	5.6	2.6	627	291	112	112	112	112	112	112	0
2300	City of Yachats	6/30/2015	Proportion	5.3	4.3	(2,436)	(1,976)	(460)	(460)	(460)	(460)	(460)	(460)	(136)
2300	City of Yachats	6/30/2015	Contribution	5.3	4.3	(9,255)	(7,509)	(1,746)	(1,746)	(1,746)	(1,746)	(1,746)	(1,746)	(525)
2300	City of Yachats	6/30/2014	Proportion	5.4	3.4	2,670	1,682	494	494	494	494	494	494	200
2300	City of Yachats	6/30/2014	Contribution	5.4	3.4	(24,961)	(15,717)	(4,622)	(4,622)	(4,622)	(4,622)	(4,622)	(4,622)	(1,851)
2300	City of Yachats	6/30/2013	Contribution	5.6	2.6	(15,452)	(7,175)	(2,759)	(2,759)	(2,759)	(2,759)	(2,759)	(2,759)	0
2301	City of Moro	6/30/2015	Proportion	5.3	4.3	11,561	9,380	2,181	2,181	2,181	2,181	2,181	2,181	656
2301	City of Moro	6/30/2015	Contribution	5.3	4.3	(3,824)	(3,102)	(722)	(722)	(722)	(722)	(722)	(722)	(214)
2301	City of Moro	6/30/2014	Proportion	5.4	3.4	3,568	2,246	661	661	661	661	661	661	263

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2301	City of Moro	6/30/2014	Contribution	5.4	3.4	(6,068)	(3,820)	(1,124)	(1,124)	(1,124)	(1,124)	(1,124)	(448)	0
2301	City of Moro	6/30/2013	Contribution	5.6	2.6	(3,059)	(1,421)	(546)	(546)	(546)	(329)	0	0	0
2302	City of Mt. Vernon	6/30/2015	Proportion	5.3	4.3	7,983	6,477	1,506	1,506	1,506	1,506	1,506	453	0
2302	City of Mt. Vernon	6/30/2015	Contribution	5.3	4.3	(2,534)	(2,056)	(478)	(478)	(478)	(478)	(478)	(144)	0
2302	City of Mt. Vernon	6/30/2014	Proportion	5.4	3.4	3,513	2,211	651	651	651	651	258	0	0
2302	City of Mt. Vernon	6/30/2014	Contribution	5.4	3.4	(6,958)	(4,380)	(1,289)	(1,289)	(1,289)	(1,289)	(513)	0	0
2302	City of Mt. Vernon	6/30/2013	Contribution	5.6	2.6	(4,239)	(1,968)	(757)	(757)	(454)	0	0	0	0
2303	City of Woodburn	6/30/2015	Proportion	5.3	4.3	(947,069)	(768,377)	(178,692)	(178,692)	(178,692)	(178,692)	(178,692)	(53,609)	0
2303	City of Woodburn	6/30/2015	Contribution	5.3	4.3	55,135	44,732	10,403	10,403	10,403	10,403	10,403	3,120	0
2303	City of Woodburn	6/30/2014	Proportion	5.4	3.4	166,387	104,763	30,812	30,812	30,812	30,812	12,327	0	0
2303	City of Woodburn	6/30/2014	Contribution	5.4	3.4	(380,044)	(239,286)	(70,379)	(70,379)	(70,379)	(70,379)	(28,149)	0	0
2303	City of Woodburn	6/30/2013	Contribution	5.6	2.6	(34,918)	(16,213)	(6,235)	(6,235)	(6,235)	(3,743)	0	0	0
2304	City of Gladstone	6/30/2015	Proportion	5.3	4.3	271,644	220,390	51,254	51,254	51,254	51,254	51,254	15,374	0
2304	City of Gladstone	6/30/2015	Contribution	5.3	4.3	(55,494)	(45,023)	(10,471)	(10,471)	(10,471)	(10,471)	(3,139)	0	0
2304	City of Gladstone	6/30/2014	Proportion	5.4	3.4	52,033	32,761	9,636	9,636	9,636	9,636	3,853	0	0
2304	City of Gladstone	6/30/2014	Contribution	5.4	3.4	(67,541)	(42,525)	(12,508)	(12,508)	(12,508)	(12,508)	(5,001)	0	0
2304	City of Gladstone	6/30/2013	Contribution	5.6	2.6	(1,336)	(619)	(239)	(239)	(141)	0	0	0	0
2305	City of Elkton	6/30/2015	Proportion	5.3	4.3	(33,192)	(26,929)	(6,263)	(6,263)	(6,263)	(6,263)	(1,877)	0	0
2305	City of Elkton	6/30/2015	Contribution	5.3	4.3	1,781	1,445	336	336	336	336	101	0	0
2305	City of Elkton	6/30/2014	Proportion	5.4	3.4	(428)	(270)	(79)	(79)	(79)	(33)	0	0	0
2305	City of Elkton	6/30/2014	Contribution	5.4	3.4	(1,998)	(1,258)	(370)	(370)	(370)	(148)	0	0	0
2305	City of Elkton	6/30/2013	Contribution	5.6	2.6	961	445	172	172	101	0	0	0	0
2306	City of Imbler	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Contribution	5.4	3.4	941	593	174	174	174	71	0	0	0
2307	City of Yoncalla	6/30/2015	Proportion	5.3	4.3	(27,212)	(22,078)	(5,134)	(5,134)	(5,134)	(5,134)	(1,542)	0	0
2307	City of Yoncalla	6/30/2015	Contribution	5.3	4.3	2,382	1,933	449	449	449	449	137	0	0
2307	City of Yoncalla	6/30/2014	Proportion	5.4	3.4	9,099	5,729	1,685	1,685	1,685	674	0	0	0
2307	City of Yoncalla	6/30/2014	Contribution	5.4	3.4	(4,045)	(2,547)	(749)	(749)	(749)	(300)	0	0	0
2307	City of Yoncalla	6/30/2013	Contribution	5.6	2.6	3,247	1,507	580	580	347	0	0	0	0
2308	City of North Powder	6/30/2015	Proportion	5.3	4.3	(2,173)	(1,763)	(410)	(410)	(410)	(123)	0	0	0
2308	City of North Powder	6/30/2015	Contribution	5.3	4.3	(343)	(278)	(65)	(65)	(65)	(18)	0	0	0
2308	City of North Powder	6/30/2014	Proportion	5.4	3.4	2,639	1,661	489	489	489	194	0	0	0
2308	City of North Powder	6/30/2014	Contribution	5.4	3.4	(1,878)	(1,182)	(348)	(348)	(348)	(138)	0	0	0
2308	City of North Powder	6/30/2013	Contribution	5.6	2.6	66	30	12	12	6	0	0	0	0
2309	City of Gearhart	6/30/2015	Proportion	5.3	4.3	(15,413)	(12,505)	(2,908)	(2,908)	(2,908)	(873)	0	0	0
2309	City of Gearhart	6/30/2015	Contribution	5.3	4.3	4,234	3,435	799	799	799	239	0	0	0
2309	City of Gearhart	6/30/2014	Proportion	5.4	3.4	(5,591)	(3,521)	(1,035)	(1,035)	(1,035)	(416)	0	0	0
2309	City of Gearhart	6/30/2014	Contribution	5.4	3.4	(30,612)	(19,274)	(5,669)	(5,669)	(5,669)	(2,267)	0	0	0
2309	City of Gearhart	6/30/2013	Contribution	5.6	2.6	(26,034)	(12,087)	(4,649)	(4,649)	(2,789)	0	0	0	0
2501	Port of The Dalles	6/30/2015	Proportion	5.3	4.3	(424)	(344)	(80)	(80)	(80)	(24)	0	0	0
2501	Port of The Dalles	6/30/2015	Contribution	5.3	4.3	(5,975)	(4,848)	(1,127)	(1,127)	(1,127)	(340)	0	0	0
2501	Port of The Dalles	6/30/2014	Proportion	5.4	3.4	18,049	11,365	3,342	3,342	3,342	1,339	0	0	0
2501	Port of The Dalles	6/30/2014	Contribution	5.4	3.4	(10,234)	(6,444)	(1,895)	(1,895)	(1,895)	(759)	0	0	0
2501	Port of The Dalles	6/30/2013	Contribution	5.6	2.6	(739)	(343)	(132)	(132)	(79)	0	0	0	0
2504	Oak Lodge Water District	6/30/2015	Proportion	5.3	4.3	(110,562)	(89,701)	(20,861)	(20,861)	(20,861)	(6,257)	0	0	0
2504	Oak Lodge Water District	6/30/2015	Contribution	5.3	4.3	36,797	29,854	6,943	6,943	6,943	2,082	0	0	0
2504	Oak Lodge Water District	6/30/2014	Proportion	5.4	3.4	(2,222)	(1,400)	(411)	(411)	(411)	(167)	0	0	0
2504	Oak Lodge Water District	6/30/2014	Contribution	5.4	3.4	(35,941)	(22,629)	(6,656)	(6,656)	(6,656)	(2,661)	0	0	0
2504	Oak Lodge Water District	6/30/2013	Contribution	5.6	2.6	(8,739)	(4,056)	(1,561)	(1,561)	(934)	0	0	0	0
2507	Port of Astoria	6/30/2015	Proportion	5.3	4.3	(22,250)	(18,052)	(4,198)	(4,198)	(4,198)	(1,260)	0	0	0
2507	Port of Astoria	6/30/2015	Contribution	5.3	4.3	32,440	26,319	6,121	6,121	6,121	1,835	0	0	0
2507	Port of Astoria	6/30/2014	Proportion	5.4	3.4	(30,675)	(19,313)	(5,681)	(5,681)	(5,681)	(2,270)	0	0	0
2507	Port of Astoria	6/30/2014	Contribution	5.4	3.4	7,367	4,639	1,364	1,364	1,364	547	0	0	0
2507	Port of Astoria	6/30/2013	Contribution	5.6	2.6	24,317	11,291	4,342	4,342	2,607	0	0	0	0
2508	Multnomah Drainage	6/30/2015	Proportion	5.3	4.3	86,729	70,365	16,364	16,364	16,364	4,909	0	0	0
2508	Multnomah Drainage	6/30/2015	Contribution	5.3	4.3	64,393	52,243	12,150	12,150	12,150	3,643	0	0	0
2508	Multnomah Drainage	6/30/2014	Proportion	5.4	3.4	23,670	15,592	6,961	6,961	2,787	0	0	0	0
2508	Multnomah Drainage	6/30/2014	Contribution	5.4	3.4	12,185	7,673	2,256	2,256	905	0	0	0	0
2508	Multnomah Drainage	6/30/2013	Contribution	5.6	2.6	54,825	25,455	9,790	9,790	5,875	0	0	0	0
2510	Horsely Irrigation District	6/30/2015	Proportion	5.3	4.3	41,041	33,297	7,744	7,744	7,744	2,321	0	0	0
2510	Horsely Irrigation District	6/30/2015	Contribution	5.3	4.3	4,619	3,747	872	872	872	259	0	0	0
2510	Horsely Irrigation District	6/30/2014	Proportion	5.4	3.4	(10,380)	(6,536)	(1,922)	(1,922)	(1,922)	(770)	0	0	0
2510	Horsely Irrigation District	6/30/2014	Contribution	5.4	3.4	3,677	2,315	681	681	272	0	0	0	0
2510	Horsely Irrigation District	6/30/2013	Contribution	5.6	2.6	3,121	1,450	557	557	336	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Proportion	5.3	4.3	(51,491)	(41,776)	(9,715)	(9,715)	(9,715)	(2,916)	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Contribution	5.3	4.3	5,125	4,158	967	967	967	290	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2511	Grants Pass Irrigation District	6/30/2014	Proportion	5.4	3.4	(6,868)	(4,324)	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)	(508)	0
2511	Grants Pass Irrigation District	6/30/2014	Contribution	5.4	3.4	(20,858)	(13,132)	(3,863)	(3,863)	(3,863)	(3,863)	(3,863)	(1,543)	0
2511	Grants Pass Irrigation District	6/30/2013	Contribution	5.6	2.6	(22,390)	(10,396)	(3,998)	(3,998)	(3,998)	(3,998)	(2,400)	0	0
2512	Port of Portland	6/30/2015	Proportion	5.3	4.3	3,964,238	3,216,269	747,969	747,969	747,969	747,969	747,969	224,393	0
2512	Port of Portland	6/30/2015	Contribution	5.3	4.3	(886,988)	(886,988)	(206,276)	(206,276)	(206,276)	(206,276)	(206,276)	(61,884)	0
2512	Port of Portland	6/30/2014	Proportion	5.4	3.4	(176,499)	(111,129)	(32,685)	(32,685)	(32,685)	(32,685)	(13,074)	0	0
2512	Port of Portland	6/30/2014	Contribution	5.4	3.4	(1,624,908)	(1,023,090)	(300,909)	(300,909)	(300,909)	(300,909)	(120,363)	0	0
2512	Port of Portland	6/30/2013	Contribution	5.6	2.6	(1,040,775)	(483,216)	(185,853)	(185,853)	(185,853)	(185,853)	(111,510)	0	0
2513	Port of Coos Bay	6/30/2015	Proportion	5.3	4.3	(151,625)	(123,017)	(28,608)	(28,608)	(28,608)	(28,608)	(28,608)	(8,585)	0
2513	Port of Coos Bay	6/30/2015	Contribution	5.3	4.3	16,832	13,656	3,176	3,176	3,176	3,176	3,176	952	0
2513	Port of Coos Bay	6/30/2014	Proportion	5.4	3.4	(4,678)	(2,946)	(866)	(866)	(866)	(866)	(348)	0	0
2513	Port of Coos Bay	6/30/2014	Contribution	5.4	3.4	(72,026)	(45,350)	(13,338)	(13,338)	(13,338)	(13,338)	(5,336)	0	0
2513	Port of Coos Bay	6/30/2013	Contribution	5.6	2.6	(33,333)	(15,477)	(5,952)	(5,952)	(5,952)	(5,952)	(3,573)	0	0
2515	Klamath County Fire District 1	6/30/2015	Proportion	5.3	4.3	(626,486)	(508,281)	(118,205)	(118,205)	(118,205)	(118,205)	(118,205)	(35,461)	0
2515	Klamath County Fire District 1	6/30/2015	Contribution	5.3	4.3	205,051	252,737	47,686	47,686	47,686	47,686	47,686	14,307	0
2515	Klamath County Fire District 1	6/30/2014	Proportion	5.4	3.4	(278,267)	(175,205)	(51,531)	(51,531)	(51,531)	(51,531)	(20,612)	0	0
2515	Klamath County Fire District 1	6/30/2014	Contribution	5.4	3.4	(768,022)	(483,570)	(142,226)	(142,226)	(142,226)	(142,226)	(56,892)	0	0
2515	Klamath County Fire District 1	6/30/2013	Contribution	5.6	2.6	(428,637)	(199,011)	(76,542)	(76,542)	(76,542)	(76,542)	(45,927)	0	0
2518	Clackamas County Housing Authority	6/30/2015	Proportion	5.3	4.3	(135,008)	(109,535)	(25,473)	(25,473)	(25,473)	(25,473)	(25,473)	(7,643)	0
2518	Clackamas County Housing Authority	6/30/2015	Contribution	5.3	4.3	38,805	31,483	7,322	7,322	7,322	7,322	2,195	0	0
2518	Clackamas County Housing Authority	6/30/2014	Proportion	5.4	3.4	29,011	18,267	5,372	5,372	5,372	5,372	2,151	0	0
2518	Clackamas County Housing Authority	6/30/2014	Contribution	5.4	3.4	(94,843)	(59,715)	(17,564)	(17,564)	(17,564)	(17,564)	(7,023)	0	0
2518	Clackamas County Housing Authority	6/30/2013	Contribution	5.6	2.6	3,820	1,774	682	682	682	682	410	0	0
2519	Portland Housing Authority	6/30/2015	Proportion	5.3	4.3	240,669	195,260	45,409	45,409	45,409	45,409	45,409	13,624	0
2519	Portland Housing Authority	6/30/2015	Contribution	5.3	4.3	(100,900)	(81,862)	(19,038)	(19,038)	(19,038)	(19,038)	(19,038)	(5,710)	0
2519	Portland Housing Authority	6/30/2014	Proportion	5.4	3.4	(125,994)	(79,330)	(23,332)	(23,332)	(23,332)	(23,332)	(9,334)	0	0
2519	Portland Housing Authority	6/30/2014	Contribution	5.4	3.4	(462,528)	(291,222)	(85,653)	(85,653)	(85,653)	(85,653)	(34,263)	0	0
2519	Portland Housing Authority	6/30/2013	Contribution	5.6	2.6	(200,770)	(93,214)	(35,852)	(35,852)	(35,852)	(35,852)	(21,510)	0	0
2521	League of Oregon Cities	6/30/2015	Proportion	5.3	4.3	(383,948)	(299,290)	(89,290)	(89,290)	(89,290)	(89,290)	(89,290)	(26,788)	0
2521	League of Oregon Cities	6/30/2015	Contribution	5.3	4.3	261,266	211,971	49,295	49,295	49,295	49,295	49,295	14,791	0
2521	League of Oregon Cities	6/30/2014	Proportion	5.4	3.4	(9,941)	(6,259)	(1,841)	(1,841)	(1,841)	(1,841)	(736)	0	0
2521	League of Oregon Cities	6/30/2014	Contribution	5.4	3.4	(156,383)	(98,463)	(28,960)	(28,960)	(28,960)	(28,960)	(11,583)	0	0
2521	League of Oregon Cities	6/30/2013	Contribution	5.6	2.6	(103,087)	(47,863)	(18,408)	(18,408)	(18,408)	(18,408)	(11,047)	0	0
2522	Lane Council of Governments	6/30/2015	Proportion	5.3	4.3	732,756	594,500	138,256	138,256	138,256	138,256	138,256	41,476	0
2522	Lane Council of Governments	6/30/2015	Contribution	5.3	4.3	159,195	159,177	37,018	37,018	37,018	37,018	37,018	11,105	0
2522	Lane Council of Governments	6/30/2014	Proportion	5.4	3.4	(320,949)	(202,079)	(59,435)	(59,435)	(59,435)	(59,435)	(23,774)	0	0
2522	Lane Council of Governments	6/30/2014	Contribution	5.4	3.4	(170,793)	(271,259)	(50,233)	(50,233)	(50,233)	(50,233)	(20,094)	0	0
2522	Lane Council of Governments	6/30/2013	Contribution	5.6	2.6	(217,376)	(100,925)	(38,817)	(38,817)	(38,817)	(38,817)	(23,291)	0	0
2524	Oak Lodge Sanitary District	6/30/2015	Proportion	5.3	4.3	(133,799)	(108,554)	(25,245)	(25,245)	(25,245)	(25,245)	(25,245)	(7,574)	0
2524	Oak Lodge Sanitary District	6/30/2015	Contribution	5.3	4.3	25,276	20,507	4,769	4,769	4,769	4,769	4,769	1,431	0
2524	Oak Lodge Sanitary District	6/30/2014	Proportion	5.4	3.4	(21,260)	(13,386)	(3,937)	(3,937)	(3,937)	(3,937)	(1,575)	0	0
2524	Oak Lodge Sanitary District	6/30/2014	Contribution	5.4	3.4	(81,820)	(51,516)	(15,152)	(15,152)	(15,152)	(15,152)	(6,060)	0	0
2524	Oak Lodge Sanitary District	6/30/2013	Contribution	5.6	2.6	(55,762)	(25,888)	(9,958)	(9,958)	(9,958)	(9,958)	(5,972)	0	0
2526	Clatskanie PUD	6/30/2015	Proportion	5.3	4.3	(203,684)	(165,253)	(38,431)	(38,431)	(38,431)	(38,431)	(38,431)	(11,529)	0
2526	Clatskanie PUD	6/30/2015	Contribution	5.3	4.3	166,337	134,953	31,384	31,384	31,384	31,384	31,384	9,417	0
2526	Clatskanie PUD	6/30/2014	Proportion	5.4	3.4	(143,594)	(90,412)	(26,591)	(26,591)	(26,591)	(26,591)	(10,639)	0	0
2526	Clatskanie PUD	6/30/2014	Contribution	5.4	3.4	(22,389)	(14,097)	(4,146)	(4,146)	(4,146)	(4,146)	(1,659)	0	0
2526	Clatskanie PUD	6/30/2013	Contribution	5.6	2.6	40,074	18,606	7,156	7,156	7,156	7,156	4,294	0	0
2527	Deschutes Valley Water District	6/30/2015	Proportion	5.3	4.3	(266,795)	(216,456)	(50,339)	(50,339)	(50,339)	(50,339)	(50,339)	(15,100)	0
2527	Deschutes Valley Water District	6/30/2015	Contribution	5.3	4.3	56,720	46,018	10,702	10,702	10,702	10,702	10,702	3,210	0
2527	Deschutes Valley Water District	6/30/2014	Proportion	5.4	3.4	(328)	(206)	(61)	(61)	(61)	(61)	(23)	0	0
2527	Deschutes Valley Water District	6/30/2014	Contribution	5.4	3.4	(39,250)	(24,712)	(7,269)	(7,269)	(7,269)	(7,269)	(2,905)	0	0
2527	Deschutes Valley Water District	6/30/2013	Contribution	5.6	2.6	(6,395)	(2,969)	(1,142)	(1,142)	(1,142)	(1,142)	(685)	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Proportion	5.3	4.3	(118,027)	(95,758)	(22,269)	(22,269)	(22,269)	(22,269)	(22,269)	(6,682)	0
2528	Columbia River Fire & Rescue	6/30/2015	Contribution	5.3	4.3	13,263	10,761	2,502	2,502	2,502	2,502	753	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Proportion	5.4	3.4	74,726	47,050	13,838	13,838	13,838	13,838	5,536	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Contribution	5.4	3.4	(126,582)	(79,700)	(23,441)	(23,441)	(23,441)	(23,441)	(9,377)	0	0
2528	Columbia River Fire & Rescue	6/30/2013	Contribution	5.6	2.6	34,920	16,212	6,236	6,236	6,236	6,236	3,740	0	0
2529	East Fork Irrigation District	6/30/2015	Proportion	5.3	4.3	(7,641)	(6,199)	(1,442)	(1,442)	(1,442)	(1,442)	(1,442)	(431)	0
2529	East Fork Irrigation District	6/30/2015	Contribution	5.3	4.3	7,865	6,381	1,484	1,484	1,484	1,484	1,484	445	0
2529	East Fork Irrigation District	6/30/2014	Proportion	5.4	3.4	1,059	667	196	196	196	196	79	0	0
2529	East Fork Irrigation District	6/30/2014	Contribution	5.4	3.4	1,821	1,147	337	337	337	337	136	0	0
2529	East Fork Irrigation District	6/30/2013	Contribution	5.6	2.6	5,085	2,361	908	908	908	908	545	0	0
2530	River Road Water District	6/30/2015	Proportion	5.3	4.3	(56,703)	(46,004)	(10,699)	(10,699)	(10,699)	(10,699)	(10,699)	(3,208)	0
2530	River Road Water District	6/30/2015	Contribution	5.3	4.3	(30,148)	(37,159)	(7,011)	(7,011)	(7,011)	(7,011)	(7,011)	(2,104)	0
2530	River Road Water District	6/30/2014	Proportion	5.4	3.4	(1,468)	(924)	(272)	(272)	(272)	(272)	(108)	0	0
2530	River Road Water District	6/30/2014	Contribution	5.4	3.4	(52,306)	(32,934)	(9,686)	(9,686)	(9,686)	(9,686)	(3,876)	0	0
2530	River Road Water District	6/30/2013	Contribution	5.6	2.6	(43,634)	(20,258)	(7,792)	(7,792)	(7,792)	(7,792)	(4,674)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2531	Oregon School Boards Association	6/30/2015	Proportion	5.3	4.3	(201,281)	(163,303)	(37,978)	(37,978)	(37,978)	(37,978)	(37,978)	(37,978)	(11,391)
2531	Oregon School Boards Association	6/30/2015	Contribution	5.3	4.3	97,670	79,242	18,428	18,428	18,428	18,428	18,428	18,428	5,530
2531	Oregon School Boards Association	6/30/2014	Proportion	5.4	3.4	73,781	46,455	13,663	13,663	13,663	13,663	13,663	13,663	5,466
2531	Oregon School Boards Association	6/30/2014	Contribution	5.4	3.4	(113,425)	(71,415)	(21,005)	(21,005)	(21,005)	(21,005)	(21,005)	(21,005)	(8,400)
2531	Oregon School Boards Association	6/30/2013	Contribution	5.6	2.6	(52,027)	(24,154)	(9,291)	(9,291)	(9,291)	(9,291)	(9,291)	(9,291)	(5,572)
2533	Owyhee Irrigation District	6/30/2015	Proportion	5.3	4.3	(373,606)	(303,114)	(70,492)	(70,492)	(70,492)	(70,492)	(70,492)	(70,492)	(21,146)
2533	Owyhee Irrigation District	6/30/2015	Contribution	5.3	4.3	75,834	61,526	14,308	14,308	14,308	14,308	14,308	14,308	4,294
2533	Owyhee Irrigation District	6/30/2014	Proportion	5.4	3.4	(46,078)	(29,012)	(8,533)	(8,533)	(8,533)	(8,533)	(8,533)	(8,533)	(3,413)
2533	Owyhee Irrigation District	6/30/2014	Contribution	5.4	3.4	12,614	7,942	2,336	2,336	2,336	2,336	2,336	2,336	934
2533	Owyhee Irrigation District	6/30/2013	Contribution	5.6	2.6	61,844	28,712	11,044	11,044	11,044	11,044	6,624	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetary	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetary	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetary	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetary	6/30/2014	Contribution	5.4	3.4	2,671	1,681	495	495	495	495	495	196	0
2536	Valley View Cemetary	6/30/2013	Contribution	5.6	2.6	2,376	1,104	424	424	424	424	256	0	0
2538	Clackamas Vector Control	6/30/2015	Proportion	5.3	4.3	(2,812)	(2,281)	(531)	(531)	(531)	(531)	(531)	(531)	(157)
2538	Clackamas Vector Control	6/30/2015	Contribution	5.3	4.3	6,392	5,186	1,206	1,206	1,206	1,206	1,206	1,206	362
2538	Clackamas Vector Control	6/30/2014	Proportion	5.4	3.4	2,748	1,730	509	509	509	509	509	203	0
2538	Clackamas Vector Control	6/30/2014	Contribution	5.4	3.4	1,373	865	254	254	254	254	254	103	0
2538	Clackamas Vector Control	6/30/2013	Contribution	5.6	2.6	13,204	6,130	2,358	2,358	2,358	2,358	1,414	0	0
2540	West Extension Irrigation District	6/30/2015	Proportion	5.3	4.3	(21,454)	(17,406)	(4,048)	(4,048)	(4,048)	(4,048)	(4,048)	(4,048)	(1,214)
2540	West Extension Irrigation District	6/30/2015	Contribution	5.3	4.3	(9,044)	(7,338)	(1,706)	(1,706)	(1,706)	(1,706)	(1,706)	(1,706)	(514)
2540	West Extension Irrigation District	6/30/2014	Proportion	5.4	3.4	3,267	2,057	605	605	605	605	605	242	0
2540	West Extension Irrigation District	6/30/2014	Contribution	5.4	3.4	(10,384)	(6,538)	(1,923)	(1,923)	(1,923)	(1,923)	(1,923)	(769)	0
2540	West Extension Irrigation District	6/30/2013	Contribution	5.6	2.6	(2,098)	(973)	(375)	(375)	(375)	(375)	(223)	0	0
2541	Jackson County Vector Control District	6/30/2015	Proportion	5.3	4.3	(135,323)	(109,790)	(25,533)	(25,533)	(25,533)	(25,533)	(25,533)	(25,533)	(7,658)
2541	Jackson County Vector Control District	6/30/2015	Contribution	5.3	4.3	8,797	7,137	1,660	1,660	1,660	1,660	1,660	497	0
2541	Jackson County Vector Control District	6/30/2014	Proportion	5.4	3.4	21,352	13,444	3,954	3,954	3,954	3,954	1,582	0	0
2541	Jackson County Vector Control District	6/30/2014	Contribution	5.4	3.4	(23,450)	(14,764)	(4,343)	(4,343)	(4,343)	(4,343)	(1,735)	0	0
2541	Jackson County Vector Control District	6/30/2013	Contribution	5.6	2.6	4,144	1,924	740	740	740	740	444	0	0
2542	Rainbow Water District	6/30/2015	Proportion	5.3	4.3	(68,206)	(55,337)	(12,869)	(12,869)	(12,869)	(12,869)	(12,869)	(12,869)	(3,861)
2542	Rainbow Water District	6/30/2015	Contribution	5.3	4.3	16,158	13,109	3,049	3,049	3,049	3,049	3,049	913	0
2542	Rainbow Water District	6/30/2014	Proportion	5.4	3.4	6,597	4,153	1,222	1,222	1,222	1,222	487	0	0
2542	Rainbow Water District	6/30/2014	Contribution	5.4	3.4	(25,085)	(15,795)	(4,645)	(4,645)	(4,645)	(4,645)	(1,860)	0	0
2542	Rainbow Water District	6/30/2013	Contribution	5.6	2.6	(6,693)	(3,108)	(1,195)	(1,195)	(1,195)	(1,195)	(718)	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(28,553)	(23,166)	(5,387)	(5,387)	(5,387)	(5,387)	(5,387)	(5,387)	(1,618)
2544	Santa Clara Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	1,011	820	191	191	191	191	191	56	0
2544	Santa Clara Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	38,208	24,056	7,076	7,076	7,076	7,076	2,828	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(6,003)	(3,779)	(1,112)	(1,112)	(1,112)	(1,112)	(443)	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	17,044	7,912	3,044	3,044	3,044	3,044	1,824	0	0
2545	Council of Governments	6/30/2015	Proportion	5.3	4.3	(86,250)	(69,976)	(16,274)	(16,274)	(16,274)	(16,274)	(16,274)	(16,274)	(4,880)
2545	Council of Governments	6/30/2015	Contribution	5.3	4.3	52,648	42,714	9,934	9,934	9,934	9,934	9,934	2,978	0
2545	Council of Governments	6/30/2014	Proportion	5.4	3.4	190,597	120,005	35,296	35,296	35,296	35,296	35,296	14,117	0
2545	Council of Governments	6/30/2014	Contribution	5.4	3.4	(189,549)	(119,345)	(35,102)	(35,102)	(35,102)	(35,102)	(35,102)	(14,039)	0
2545	Council of Governments	6/30/2013	Contribution	5.6	2.6	5,028	2,334	898	898	898	898	538	0	0
2547	Metzger Water District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2015	Proportion	5.3	4.3	(69,612)	(56,478)	(13,134)	(13,134)	(13,134)	(13,134)	(13,134)	(13,134)	(3,942)
2549	Rogue River Fire District	6/30/2015	Contribution	5.3	4.3	32,710	26,538	6,172	6,172	6,172	6,172	6,172	1,850	0
2549	Rogue River Fire District	6/30/2014	Proportion	5.4	3.4	54,659	34,415	10,122	10,122	10,122	10,122	4,049	0	0
2549	Rogue River Fire District	6/30/2014	Contribution	5.4	3.4	(13,699)	(8,625)	(2,537)	(2,537)	(2,537)	(2,537)	(1,014)	0	0
2549	Rogue River Fire District	6/30/2013	Contribution	5.6	2.6	18,356	8,522	3,278	3,278	3,278	3,278	1,966	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Proportion	5.3	4.3	(72,659)	(58,950)	(13,709)	(13,709)	(13,709)	(13,709)	(13,709)	(13,709)	(4,114)
2550	Nyssa Road Assessment District 2	6/30/2015	Contribution	5.3	4.3	28,447	23,080	5,367	5,367	5,367	5,367	5,367	1,612	0
2550	Nyssa Road Assessment District 2	6/30/2014	Proportion	5.4	3.4	(9,881)	(6,221)	(1,830)	(1,830)	(1,830)	(1,830)	(731)	0	0
2550	Nyssa Road Assessment District 2	6/30/2014	Contribution	5.4	3.4	31,154	19,616	5,769	5,769	5,769	5,769	2,309	0	0
2550	Nyssa Road Assessment District 2	6/30/2013	Contribution	5.6	2.6	21,171	9,828	3,781	3,781	3,781	3,781	2,266	0	0
2551	Sandy Fire Department	6/30/2015	Proportion	5.3	4.3	(52,001)	(42,189)	(9,812)	(9,812)	(9,812)	(9,812)	(9,812)	(9,812)	(2,941)
2551	Sandy Fire Department	6/30/2015	Contribution	5.3	4.3	26,673	21,640	5,033	5,033	5,033	5,033	5,033	1,508	0
2551	Sandy Fire Department	6/30/2014	Proportion	5.4	3.4	(91,689)	(57,731)	(16,979)	(16,979)	(16,979)	(16,979)	(16,979)	(6,794)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2551	Sandy Fire Department	6/30/2014	Contribution	5.4	3.4	23,179	14,595	4,292	4,292	4,292	4,292	4,292	1,719	0
2551	Sandy Fire Department	6/30/2013	Contribution	5.6	2.6	(1,396)	(649)	(249)	(249)	(249)	(249)	(151)	0	0
2552	Winston-Dillard Fire District	6/30/2015	Proportion	5.3	4.3	(324,750)	(263,476)	(61,274)	(61,274)	(61,274)	(61,274)	(61,274)	(18,380)	0
2552	Winston-Dillard Fire District	6/30/2015	Contribution	5.3	4.3	107,214	86,985	20,229	20,229	20,229	20,229	20,229	6,069	0
2552	Winston-Dillard Fire District	6/30/2014	Proportion	5.4	3.4	12,219	7,693	2,263	2,263	2,263	2,263	904	0	0
2552	Winston-Dillard Fire District	6/30/2014	Contribution	5.4	3.4	27,099	17,063	5,018	5,018	5,018	5,018	2,009	0	0
2552	Winston-Dillard Fire District	6/30/2013	Contribution	5.6	2.6	116,400	54,042	20,786	20,786	20,786	20,786	12,470	0	0
2553	Tangent Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(14,073)	(11,418)	(2,655)	(2,655)	(2,655)	(2,655)	(798)	0	0
2553	Tangent Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	11,488	9,320	2,168	2,168	2,168	2,168	2,168	648	0
2553	Tangent Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	3,469	2,185	642	642	642	642	259	0	0
2553	Tangent Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(108)	(68)	(20)	(20)	(20)	(20)	(8)	0	0
2553	Tangent Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	1,941	900	347	347	347	347	206	0	0
2555	Monroe Fire Department	6/30/2015	Proportion	5.3	4.3	(508)	(412)	(96)	(96)	(96)	(96)	(96)	(28)	0
2555	Monroe Fire Department	6/30/2015	Contribution	5.3	4.3	1,525	1,237	288	288	288	288	288	85	0
2555	Monroe Fire Department	6/30/2014	Proportion	5.4	3.4	1,529	963	283	283	283	283	114	0	0
2555	Monroe Fire Department	6/30/2014	Contribution	5.4	3.4	92	58	17	17	17	17	7	0	0
2555	Monroe Fire Department	6/30/2013	Contribution	5.6	2.6	1,779	825	318	318	318	318	189	0	0
2556	Jackson County Fire District 5	6/30/2015	Proportion	5.3	4.3	(367,988)	(298,556)	(69,432)	(69,432)	(69,432)	(69,432)	(69,432)	(20,828)	0
2556	Jackson County Fire District 5	6/30/2015	Contribution	5.3	4.3	(4,461)	(5,498)	(1,037)	(1,037)	(1,037)	(1,037)	(1,037)	(313)	0
2556	Jackson County Fire District 5	6/30/2014	Proportion	5.4	3.4	(28,580)	(17,994)	(5,293)	(5,293)	(5,293)	(5,293)	(2,115)	0	0
2556	Jackson County Fire District 5	6/30/2014	Contribution	5.4	3.4	(171,852)	(108,204)	(31,824)	(31,824)	(31,824)	(31,824)	(12,732)	0	0
2556	Jackson County Fire District 5	6/30/2013	Contribution	5.6	2.6	(119,886)	(55,662)	(21,408)	(21,408)	(21,408)	(21,408)	0	0	0
2557	Estacada Fire Department	6/30/2015	Proportion	5.3	4.3	100,344	81,411	18,933	18,933	18,933	18,933	18,933	5,679	0
2557	Estacada Fire Department	6/30/2015	Contribution	5.3	4.3	(63,604)	(51,603)	(12,001)	(12,001)	(12,001)	(12,001)	(12,001)	(3,599)	0
2557	Estacada Fire Department	6/30/2014	Proportion	5.4	3.4	84,701	53,331	15,685	15,685	15,685	15,685	6,276	0	0
2557	Estacada Fire Department	6/30/2014	Contribution	5.4	3.4	(56,115)	(35,331)	(10,392)	(10,392)	(10,392)	(10,392)	(4,155)	0	0
2557	Estacada Fire Department	6/30/2013	Contribution	5.6	2.6	(4,184)	(1,609)	(966)	(966)	(966)	(966)	0	0	0
2558	Boring Fire Department	6/30/2015	Proportion	5.3	4.3	(1,623,101)	(1,316,856)	(306,245)	(306,245)	(306,245)	(306,245)	(306,245)	(91,876)	0
2558	Boring Fire Department	6/30/2015	Contribution	5.3	4.3	4,406	5,431	1,025	1,025	1,025	1,025	306	0	0
2558	Boring Fire Department	6/30/2014	Proportion	5.4	3.4	35,330	22,244	6,543	6,543	6,543	6,543	2,615	0	0
2558	Boring Fire Department	6/30/2014	Contribution	5.4	3.4	(257,682)	(162,244)	(47,719)	(47,719)	(47,719)	(47,719)	(19,087)	0	0
2558	Boring Fire Department	6/30/2013	Contribution	5.6	2.6	2,547	1,182	455	455	455	455	272	0	0
2559	Keizer Fire Department	6/30/2015	Proportion	5.3	4.3	(233,320)	(189,297)	(44,023)	(44,023)	(44,023)	(44,023)	(44,023)	(13,205)	0
2559	Keizer Fire Department	6/30/2015	Contribution	5.3	4.3	49,803	40,406	9,397	9,397	9,397	9,397	2,818	0	0
2559	Keizer Fire Department	6/30/2014	Proportion	5.4	3.4	104,006	65,486	19,260	19,260	19,260	19,260	7,706	0	0
2559	Keizer Fire Department	6/30/2014	Contribution	5.4	3.4	(95,238)	(59,964)	(17,637)	(17,637)	(17,637)	(17,637)	(7,053)	0	0
2559	Keizer Fire Department	6/30/2013	Contribution	5.6	2.6	(4,998)	(2,322)	(892)	(892)	(892)	(892)	(538)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(27,575)	(22,372)	(5,203)	(5,203)	(5,203)	(5,203)	(5,203)	(1,560)	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(1,036)	(841)	(195)	(195)	(195)	(195)	(195)	(61)	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	16,481	10,377	3,052	3,052	3,052	3,052	1,221	0	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(21,444)	(13,502)	(3,971)	(3,971)	(3,971)	(3,971)	(1,589)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(9,296)	(4,316)	(1,660)	(1,660)	(1,660)	(1,660)	(996)	0	0
2562	Odell Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(95,632)	(77,588)	(18,044)	(18,044)	(18,044)	(18,044)	(18,044)	(5,412)	0
2562	Odell Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	13,004	10,550	2,454	2,454	2,454	2,454	2,454	734	0
2562	Odell Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	4,783	3,011	886	886	886	886	353	0	0
2562	Odell Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(3,781)	(2,381)	(700)	(700)	(700)	(700)	(281)	0	0
2562	Odell Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(591)	(273)	(106)	(106)	(106)	(106)	(61)	0	0
2563	Central Oregon Irrigation District	6/30/2015	Proportion	5.3	4.3	(50,525)	(40,992)	(9,533)	(9,533)	(9,533)	(9,533)	(9,533)	(2,860)	0
2563	Central Oregon Irrigation District	6/30/2015	Contribution	5.3	4.3	49,034	39,782	9,252	9,252	9,252	9,252	2,774	0	0
2563	Central Oregon Irrigation District	6/30/2014	Proportion	5.4	3.4	13,471	8,481	2,495	2,495	2,495	2,495	996	0	0
2563	Central Oregon Irrigation District	6/30/2014	Contribution	5.4	3.4	(21,054)	(13,256)	(3,899)	(3,899)	(3,899)	(3,899)	(1,559)	0	0
2563	Central Oregon Irrigation District	6/30/2013	Contribution	5.6	2.6	27,954	12,978	4,992	4,992	4,992	4,992	2,994	0	0
2564	Illinois Valley Fire District	6/30/2015	Proportion	5.3	4.3	76,546	62,103	14,443	14,443	14,443	14,443	14,443	4,331	0
2564	Illinois Valley Fire District	6/30/2015	Contribution	5.3	4.3	(21,022)	(17,056)	(3,966)	(3,966)	(3,966)	(3,966)	(3,966)	(1,192)	0
2564	Illinois Valley Fire District	6/30/2014	Proportion	5.4	3.4	57,711	36,337	10,687	10,687	10,687	10,687	4,276	0	0
2564	Illinois Valley Fire District	6/30/2014	Contribution	5.4	3.4	(34,494)	(21,718)	(6,388)	(6,388)	(6,388)	(6,388)	(2,554)	0	0
2564	Illinois Valley Fire District	6/30/2013	Contribution	5.6	2.6	(2,291)	(1,064)	(409)	(409)	(409)	(409)	(246)	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(11,282)	(9,153)	(2,129)	(2,129)	(2,129)	(2,129)	(2,129)	(637)	0
2567	Charleston Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	8,115	6,584	1,531	1,531	1,531	1,531	460	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(571)	(359)	(106)	(106)	(106)	(106)	(41)	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(2,613)	(1,645)	(484)	(484)	(484)	(484)	(193)	0	0
2567	Charleston Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(379)	(175)	(68)	(68)	(68)	(68)	(39)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Proportion	5.3	4.3	308,740	250,487	58,253	58,253	58,253	58,253	58,253	17,475	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Contribution	5.3	4.3	82,684	67,083	15,601	15,601	15,601	15,601	15,601	4,679	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Proportion	5.4	3.4	(18,007)	(11,337)	(3,335)	(3,335)	(3,335)	(3,335)	(1,332)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Contribution	5.4	3.4	59,167	37,253	10,957	10,957	10,957	10,957	4,382	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2013	Contribution	5.6	2.6	25,104	11,655	4,483	4,483	4,483	4,483	2,689	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Proportion	5.3	4.3	(242,415)	(196,676)	(45,739)	(45,739)	(45,739)	(45,739)	(45,739)	(13,720)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2569	Central Oregon Intergovernmental Council	6/30/2015	Contribution	5.3	4.3	176,609	143,287	33,322	33,322	33,322	33,322	33,322	33,322	9,999
2569	Central Oregon Intergovernmental Council	6/30/2014	Proportion	5.4	3.4	(89,149)	(56,131)	(16,509)	(16,509)	(16,509)	(16,509)	(16,509)	(6,604)	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Contribution	5.4	3.4	(45,591)	(28,705)	(8,443)	(8,443)	(8,443)	(8,443)	(8,443)	(3,376)	0
2569	Central Oregon Intergovernmental Council	6/30/2013	Contribution	5.6	2.6	(20,990)	(9,746)	(3,748)	(3,748)	(3,748)	(3,748)	(2,250)	0	0
2570	Port of St Helens	6/30/2015	Proportion	5.3	4.3	16,534	13,414	3,120	3,120	3,120	3,120	3,120	3,120	934
2570	Port of St Helens	6/30/2015	Contribution	5.3	4.3	17,996	14,601	3,395	3,395	3,395	3,395	3,395	3,395	1,021
2570	Port of St Helens	6/30/2014	Proportion	5.4	3.4	(4,004)	(2,522)	(741)	(741)	(741)	(741)	(299)	0	0
2570	Port of St Helens	6/30/2014	Contribution	5.4	3.4	135	85	25	25	25	25	10	0	0
2570	Port of St Helens	6/30/2013	Contribution	5.6	2.6	3,954	1,836	706	706	706	706	424	0	0
2571	Crystal Springs Water District	6/30/2015	Proportion	5.3	4.3	67,841	55,041	12,800	12,800	12,800	12,800	12,800	12,800	3,841
2571	Crystal Springs Water District	6/30/2015	Contribution	5.3	4.3	(650)	(527)	(123)	(123)	(123)	(123)	(123)	(123)	(35)
2571	Crystal Springs Water District	6/30/2014	Proportion	5.4	3.4	(44,043)	(27,731)	(8,156)	(8,156)	(8,156)	(8,156)	(8,156)	(3,263)	0
2571	Crystal Springs Water District	6/30/2014	Contribution	5.4	3.4	3,236	2,038	599	599	599	599	241	0	0
2571	Crystal Springs Water District	6/30/2013	Contribution	5.6	2.6	(16,208)	(7,526)	(2,894)	(2,894)	(2,894)	(2,894)	(1,738)	0	0
2572	Local Government Personnel Institute	6/30/2015	Proportion	5.3	4.3	(373,559)	(303,076)	(70,483)	(70,483)	(70,483)	(70,483)	(70,483)	(70,483)	(21,144)
2572	Local Government Personnel Institute	6/30/2015	Contribution	5.3	4.3	21,731	17,631	4,100	4,100	4,100	4,100	4,100	1,231	0
2572	Local Government Personnel Institute	6/30/2014	Proportion	5.4	3.4	19,024	11,978	3,523	3,523	3,523	3,523	1,409	0	0
2572	Local Government Personnel Institute	6/30/2014	Contribution	5.4	3.4	(39,541)	(24,897)	(7,322)	(7,322)	(7,322)	(7,322)	(2,931)	0	0
2572	Local Government Personnel Institute	6/30/2013	Contribution	5.6	2.6	6,312	2,931	1,127	1,127	1,127	1,127	677	0	0
2573	Goshen Fire District	6/30/2015	Proportion	5.3	4.3	42,905	34,810	8,095	8,095	8,095	8,095	8,095	8,095	2,430
2573	Goshen Fire District	6/30/2015	Contribution	5.3	4.3	(15,194)	(12,327)	(2,867)	(2,867)	(2,867)	(2,867)	(2,867)	(859)	0
2573	Goshen Fire District	6/30/2014	Proportion	5.4	3.4	(21,893)	(13,785)	(4,054)	(4,054)	(4,054)	(4,054)	(1,623)	0	0
2573	Goshen Fire District	6/30/2014	Contribution	5.4	3.4	9,918	6,244	1,837	1,837	1,837	1,837	733	0	0
2573	Goshen Fire District	6/30/2013	Contribution	5.6	2.6	(5,714)	(2,654)	(1,020)	(1,020)	(1,020)	(1,020)	(614)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	4.3	(6,258)	(5,077)	(1,181)	(1,181)	(1,181)	(1,181)	(1,181)	(353)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	4.3	1,206	978	228	228	228	228	66	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	3.4	11,427	7,195	2,116	2,116	2,116	2,116	847	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	3.4	(11,030)	(6,944)	(2,043)	(2,043)	(2,043)	(2,043)	(815)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	2.6	(1,824)	(846)	(326)	(326)	(326)	(194)	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	97,778	79,329	18,449	18,449	18,449	18,449	18,449	5,533	0
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	40	32	8	8	8	8	8	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	4,057	2,555	751	751	751	751	302	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(7,511)	(4,729)	(1,391)	(1,391)	(1,391)	(1,391)	(556)	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	511	238	91	91	91	56	0	0	0
2578	Washington County Fire District 2	6/30/2015	Proportion	5.3	4.3	(189,587)	(153,816)	(35,771)	(35,771)	(35,771)	(35,771)	(35,771)	(10,732)	0
2578	Washington County Fire District 2	6/30/2015	Contribution	5.3	4.3	53,126	43,102	10,024	10,024	10,024	10,024	10,024	3,006	0
2578	Washington County Fire District 2	6/30/2014	Proportion	5.4	3.4	(8,609)	(5,421)	(1,594)	(1,594)	(1,594)	(1,594)	(639)	0	0
2578	Washington County Fire District 2	6/30/2014	Contribution	5.4	3.4	(16,458)	(10,362)	(3,048)	(3,048)	(3,048)	(3,048)	(1,218)	0	0
2578	Washington County Fire District 2	6/30/2013	Contribution	5.6	2.6	17,383	8,071	3,104	3,104	3,104	1,863	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(125,324)	(101,678)	(23,646)	(23,646)	(23,646)	(23,646)	(7,094)	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	23,370	18,961	4,409	4,409	4,409	4,409	1,325	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	3,705	2,333	686	686	686	686	275	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(71,363)	(44,933)	(13,215)	(13,215)	(13,215)	(13,215)	(5,288)	0	0
2579	La Pine Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(43,448)	(20,171)	(7,759)	(7,759)	(7,759)	(4,653)	0	0	0
2580	Marion County Fire District 1	6/30/2015	Proportion	5.3	4.3	(670,500)	(543,991)	(126,509)	(126,509)	(126,509)	(126,509)	(126,509)	(37,955)	0
2580	Marion County Fire District 1	6/30/2015	Contribution	5.3	4.3	312,648	253,658	58,990	58,990	58,990	58,990	17,698	0	0
2580	Marion County Fire District 1	6/30/2014	Proportion	5.4	3.4	(80,316)	(50,570)	(14,873)	(14,873)	(14,873)	(14,873)	(5,951)	0	0
2580	Marion County Fire District 1	6/30/2014	Contribution	5.4	3.4	(53,145)	(33,461)	(9,842)	(9,842)	(9,842)	(9,842)	(3,935)	0	0
2580	Marion County Fire District 1	6/30/2013	Contribution	5.6	2.6	1,789,254	830,726	319,509	319,509	319,509	191,708	0	0	0
2581	Port of Umatilla	6/30/2015	Proportion	5.3	4.3	(28,708)	(23,291)	(5,417)	(5,417)	(5,417)	(5,417)	(1,623)	0	0
2581	Port of Umatilla	6/30/2015	Contribution	5.3	4.3	(6,402)	(5,194)	(1,208)	(1,208)	(1,208)	(1,208)	(362)	0	0
2581	Port of Umatilla	6/30/2014	Proportion	5.4	3.4	22,762	14,332	4,215	4,215	4,215	4,215	1,687	0	0
2581	Port of Umatilla	6/30/2014	Contribution	5.4	3.4	(20,580)	(12,958)	(3,811)	(3,811)	(3,811)	(1,525)	0	0	0
2581	Port of Umatilla	6/30/2013	Contribution	5.6	2.6	(5,736)	(2,664)	(1,024)	(1,024)	(1,024)	(616)	0	0	0
2582	Talent Irrigation District	6/30/2015	Proportion	5.3	4.3	(103,168)	(83,702)	(19,466)	(19,466)	(19,466)	(19,466)	(5,838)	0	0
2582	Talent Irrigation District	6/30/2015	Contribution	5.3	4.3	28,201	22,880	5,321	5,321	5,321	5,321	1,596	0	0
2582	Talent Irrigation District	6/30/2014	Proportion	5.4	3.4	(1,376)	(866)	(255)	(255)	(255)	(101)	0	0	0
2582	Talent Irrigation District	6/30/2014	Contribution	5.4	3.4	(28,991)	(18,253)	(5,369)	(5,369)	(5,369)	(5,369)	(2,146)	0	0
2582	Talent Irrigation District	6/30/2013	Contribution	5.6	2.6	(13,748)	(6,383)	(2,455)	(2,455)	(2,455)	(1,473)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Proportion	5.3	4.3	17,023	13,811	3,212	3,212	3,212	3,212	963	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Contribution	5.3	4.3	20,436	16,580	3,856	3,856	3,856	3,856	1,156	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Proportion	5.4	3.4	(12,281)	(7,733)	(2,274)	(2,274)	(2,274)	(911)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Contribution	5.4	3.4	17,438	10,980	3,229	3,229	3,229	1,293	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2013	Contribution	5.6	2.6	19,037	8,840	3,399	3,399	3,399	2,042	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Proportion	5.3	4.3	(63,888)	(51,834)	(12,054)	(12,054)	(12,054)	(12,054)	(3,618)	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Contribution	5.3	4.3	(1,134)	(920)	(214)	(214)	(214)	(214)	(64)	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Proportion	5.4	3.4	11,790	7,424	2,183	2,183	2,183	875	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Contribution	5.4	3.4	(16,395)	(10,323)	(3,036)	(3,036)	(3,036)	(3,036)	(1,215)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2587	Tualatin Valley Irrigation District	6/30/2013	Contribution	5.6	2.6	(2,467)	(1,144)	(441)	(441)	(441)	(262)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	269,549	218,691	50,858	50,858	50,858	50,858	50,858	15,259	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(20,447)	(16,589)	(3,858)	(3,858)	(3,858)	(3,858)	(3,858)	(1,157)	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	45,770	28,818	8,476	8,476	8,476	8,476	3,390	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(12,489)	(7,863)	(2,313)	(2,313)	(2,313)	(924)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	7,564	3,511	1,351	1,351	1,351	809	0	0	0
2589	West Slope Water District	6/30/2015	Proportion	5.3	4.3	(40,627)	(32,962)	(7,665)	(7,665)	(7,665)	(7,665)	(7,665)	(2,302)	0
2589	West Slope Water District	6/30/2015	Contribution	5.3	4.3	12,131	9,842	2,289	2,289	2,289	2,289	2,289	686	0
2589	West Slope Water District	6/30/2014	Proportion	5.4	3.4	9,350	5,888	1,731	1,731	1,731	695	0	0	0
2589	West Slope Water District	6/30/2014	Contribution	5.4	3.4	(4,065)	(2,559)	(753)	(753)	(753)	(300)	0	0	0
2589	West Slope Water District	6/30/2013	Contribution	5.6	2.6	16,687	7,747	2,980	2,980	2,980	1,787	0	0	0
2590	Redmond Fire & Rescue	6/30/2015	Proportion	5.3	4.3	(141,365)	(114,692)	(26,673)	(26,673)	(26,673)	(26,673)	(26,673)	(8,000)	0
2590	Redmond Fire & Rescue	6/30/2015	Contribution	5.3	4.3	62,770	50,927	11,843	11,843	11,843	11,843	11,843	3,555	0
2590	Redmond Fire & Rescue	6/30/2014	Proportion	5.4	3.4	161,463	101,661	29,901	29,901	29,901	29,901	11,958	0	0
2590	Redmond Fire & Rescue	6/30/2014	Contribution	5.4	3.4	(48,240)	(30,374)	(8,933)	(8,933)	(8,933)	(8,933)	(3,575)	0	0
2590	Redmond Fire & Rescue	6/30/2013	Contribution	5.6	2.6	45,663	21,201	8,154	8,154	8,154	4,893	0	0	0
2592	Medford Irrigation District	6/30/2015	Proportion	5.3	4.3	(56,263)	(45,647)	(10,616)	(10,616)	(10,616)	(10,616)	(10,616)	(3,183)	0
2592	Medford Irrigation District	6/30/2015	Contribution	5.3	4.3	2,963	2,404	559	559	559	559	168	0	0
2592	Medford Irrigation District	6/30/2014	Proportion	5.4	3.4	(24)	(16)	(4)	(4)	(4)	(4)	0	0	0
2592	Medford Irrigation District	6/30/2014	Contribution	5.4	3.4	(19,391)	(12,209)	(3,591)	(3,591)	(3,591)	(3,591)	(1,436)	0	0
2592	Medford Irrigation District	6/30/2013	Contribution	5.6	2.6	(5,496)	(2,553)	(981)	(981)	(981)	(591)	0	0	0
2594	Metro	6/30/2015	Proportion	5.3	4.3	(236,635)	(191,987)	(44,648)	(44,648)	(44,648)	(44,648)	(44,648)	(13,395)	0
2594	Metro	6/30/2015	Contribution	5.3	4.3	(557,031)	(451,931)	(105,100)	(105,100)	(105,100)	(105,100)	(105,100)	(31,531)	0
2594	Metro	6/30/2014	Proportion	5.4	3.4	762,699	480,217	141,241	141,241	141,241	141,241	56,494	0	0
2594	Metro	6/30/2014	Contribution	5.4	3.4	(2,014,325)	(1,268,279)	(373,023)	(373,023)	(373,023)	(373,023)	(149,210)	0	0
2594	Metro	6/30/2013	Contribution	5.6	2.6	(869,941)	(403,900)	(155,347)	(155,347)	(155,347)	(93,206)	0	0	0
2595	Canby Fire District	6/30/2015	Proportion	5.3	4.3	(148,516)	(118,060)	(27,456)	(27,456)	(27,456)	(27,456)	(27,456)	(8,236)	0
2595	Canby Fire District	6/30/2015	Contribution	5.3	4.3	37,191	30,174	7,017	7,017	7,017	7,017	2,106	0	0
2595	Canby Fire District	6/30/2014	Proportion	5.4	3.4	19,719	12,415	3,652	3,652	3,652	1,459	0	0	0
2595	Canby Fire District	6/30/2014	Contribution	5.4	3.4	33,325	20,983	6,171	6,171	6,171	2,470	0	0	0
2595	Canby Fire District	6/30/2013	Contribution	5.6	2.6	31,465	14,608	5,619	5,619	5,619	3,370	0	0	0
2596	Bend Parks & Recreation	6/30/2015	Proportion	5.3	4.3	(90,815)	(73,680)	(17,135)	(17,135)	(17,135)	(17,135)	(17,135)	(5,140)	0
2596	Bend Parks & Recreation	6/30/2015	Contribution	5.3	4.3	130,896	106,199	24,697	24,697	24,697	24,697	7,411	0	0
2596	Bend Parks & Recreation	6/30/2014	Proportion	5.4	3.4	84,404	53,144	15,630	15,630	15,630	6,254	0	0	0
2596	Bend Parks & Recreation	6/30/2014	Contribution	5.4	3.4	(121,512)	(76,508)	(22,502)	(22,502)	(22,502)	(9,002)	0	0	0
2596	Bend Parks & Recreation	6/30/2013	Contribution	5.6	2.6	(33,727)	(15,658)	(6,023)	(6,023)	(6,023)	(3,612)	0	0	0
2597	Mapleton Water District	6/30/2015	Proportion	5.3	4.3	(4,249)	(3,447)	(802)	(802)	(802)	(802)	(802)	(239)	0
2597	Mapleton Water District	6/30/2015	Contribution	5.3	4.3	3,941	3,197	744	744	744	744	221	0	0
2597	Mapleton Water District	6/30/2014	Proportion	5.4	3.4	(1,940)	(1,222)	(359)	(359)	(359)	(145)	0	0	0
2597	Mapleton Water District	6/30/2014	Contribution	5.4	3.4	2,062	1,298	382	382	382	152	0	0	0
2597	Mapleton Water District	6/30/2013	Contribution	5.6	2.6	1,934	899	345	345	345	209	0	0	0
2598	Marion County Housing Authority	6/30/2015	Proportion	5.3	4.3	21,382	17,348	4,034	4,034	4,034	4,034	1,212	0	0
2598	Marion County Housing Authority	6/30/2015	Contribution	5.3	4.3	(3,149)	(2,555)	(594)	(594)	(594)	(594)	(179)	0	0
2598	Marion County Housing Authority	6/30/2014	Proportion	5.4	3.4	(42,969)	(27,055)	(7,957)	(7,957)	(7,957)	(7,957)	(3,184)	0	0
2598	Marion County Housing Authority	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2013	Contribution	5.6	2.6	(18,826)	(8,740)	(3,362)	(3,362)	(3,362)	(2,016)	0	0	0
2599	South Suburban Sanitary District	6/30/2015	Proportion	5.3	4.3	(50,334)	(40,837)	(9,497)	(9,497)	(9,497)	(9,497)	(2,849)	0	0
2599	South Suburban Sanitary District	6/30/2015	Contribution	5.3	4.3	8,882	7,206	1,676	1,676	1,676	1,676	502	0	0
2599	South Suburban Sanitary District	6/30/2014	Proportion	5.4	3.4	(12,168)	(7,662)	(2,253)	(2,253)	(2,253)	(903)	0	0	0
2599	South Suburban Sanitary District	6/30/2014	Contribution	5.4	3.4	(34,053)	(21,441)	(6,306)	(6,306)	(6,306)	(2,523)	0	0	0
2599	South Suburban Sanitary District	6/30/2013	Contribution	5.6	2.6	(22,646)	(10,514)	(4,044)	(4,044)	(4,044)	(2,426)	0	0	0
2600	Winston-Dillard Water District	6/30/2015	Proportion	5.3	4.3	(35,537)	(28,832)	(6,705)	(6,705)	(6,705)	(6,705)	(2,012)	0	0
2600	Winston-Dillard Water District	6/30/2015	Contribution	5.3	4.3	(84)	(68)	(16)	(16)	(16)	(16)	(4)	0	0
2600	Winston-Dillard Water District	6/30/2014	Proportion	5.4	3.4	13,379	8,423	2,478	2,478	2,478	989	0	0	0
2600	Winston-Dillard Water District	6/30/2014	Contribution	5.4	3.4	(14,435)	(9,089)	(2,673)	(2,673)	(2,673)	(1,070)	0	0	0
2600	Winston-Dillard Water District	6/30/2013	Contribution	5.6	2.6	(1,865)	(866)	(333)	(333)	(333)	(200)	0	0	0
2601	Baker Valley Irrigation District	6/30/2015	Proportion	5.3	4.3	(12,866)	(10,438)	(2,428)	(2,428)	(2,428)	(2,428)	(726)	0	0
2601	Baker Valley Irrigation District	6/30/2015	Contribution	5.3	4.3	2,301	1,867	434	434	434	434	131	0	0
2601	Baker Valley Irrigation District	6/30/2014	Proportion	5.4	3.4	3,170	1,996	587	587	587	235	0	0	0
2601	Baker Valley Irrigation District	6/30/2014	Contribution	5.4	3.4	(1,538)	(968)	(285)	(285)	(285)	(113)	0	0	0
2601	Baker Valley Irrigation District	6/30/2013	Contribution	5.6	2.6	(401)	(185)	(72)	(72)	(72)	(41)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(28,354)	(23,004)	(5,350)	(5,350)	(5,350)	(5,350)	(1,604)	0	0
2602	Aumsville Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	1,491	1,210	281	281	281	281	86	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	16,696	10,512	3,092	3,092	3,092	1,236	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(6,829)	(4,299)	(1,265)	(1,265)	(1,265)	(504)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	7,670	3,560	1,370	1,370	1,370	820	0	0	0
2603	Corbett Water District	6/30/2015	Proportion	5.3	4.3	(24,839)	(20,152)	(4,687)	(4,687)	(4,687)	(4,687)	(1,404)	0	0
2603	Corbett Water District	6/30/2015	Contribution	5.3	4.3	(230)	(187)	(43)	(43)	(43)	(43)	(15)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2603	Corbett Water District	6/30/2014	Proportion	5.4	3.4	4,660	2,934	863	863	863	863	345	0	0
2603	Corbett Water District	6/30/2014	Contribution	5.4	3.4	(10,092)	(6,354)	(1,869)	(1,869)	(1,869)	(1,869)	(747)	0	0
2603	Corbett Water District	6/30/2013	Contribution	5.6	2.6	(3,094)	(1,438)	(552)	(552)	(552)	(334)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Proportion	5.3	4.3	19,832	16,090	3,742	3,742	3,742	3,742	3,742	1,122	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Contribution	5.3	4.3	(11,437)	(9,279)	(2,158)	(2,158)	(2,158)	(2,158)	(2,158)	(647)	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Proportion	5.4	3.4	11,802	7,430	2,186	2,186	2,186	2,186	872	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Contribution	5.4	3.4	(14,123)	(8,893)	(2,615)	(2,615)	(2,615)	(2,615)	(1,048)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2013	Contribution	5.6	2.6	(5,111)	(2,372)	(913)	(913)	(913)	(546)	0	0	0
2605	Scio Fire District	6/30/2015	Proportion	5.3	4.3	53,496	43,402	10,094	10,094	10,094	10,094	10,094	3,026	0
2605	Scio Fire District	6/30/2015	Contribution	5.3	4.3	(3,851)	(3,124)	(727)	(727)	(727)	(727)	(727)	(216)	0
2605	Scio Fire District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2015	Proportion	5.3	4.3	(327,784)	(265,938)	(61,846)	(61,846)	(61,846)	(61,846)	(61,846)	(18,554)	0
2606	West Valley Housing Authority	6/30/2015	Contribution	5.3	4.3	29,293	23,766	5,527	5,527	5,527	5,527	5,527	1,658	0
2606	West Valley Housing Authority	6/30/2014	Proportion	5.4	3.4	7,721	4,861	1,430	1,430	1,430	1,430	571	0	0
2606	West Valley Housing Authority	6/30/2014	Contribution	5.4	3.4	(59,824)	(37,666)	(11,079)	(11,079)	(11,079)	(11,079)	(4,429)	0	0
2606	West Valley Housing Authority	6/30/2013	Contribution	5.6	2.6	(22,023)	(10,224)	(3,933)	(3,933)	(3,933)	(2,358)	0	0	0
2607	Hoodland Fire District 74	6/30/2015	Proportion	5.3	4.3	(226,843)	(184,042)	(42,801)	(42,801)	(42,801)	(42,801)	(42,801)	(12,838)	0
2607	Hoodland Fire District 74	6/30/2015	Contribution	5.3	4.3	50,843	41,250	9,593	9,593	9,593	9,593	9,593	2,878	0
2607	Hoodland Fire District 74	6/30/2014	Proportion	5.4	3.4	11,983	7,545	2,219	2,219	2,219	2,219	888	0	0
2607	Hoodland Fire District 74	6/30/2014	Contribution	5.4	3.4	(16,215)	(10,209)	(3,003)	(3,003)	(3,003)	(3,003)	(1,200)	0	0
2607	Hoodland Fire District 74	6/30/2013	Contribution	5.6	2.6	11,640	5,403	2,079	2,079	2,079	1,245	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(8,281)	(6,719)	(1,562)	(1,562)	(1,562)	(1,562)	(1,562)	(471)	0
2608	Gaston Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	4,292	3,482	810	810	810	810	242	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	3,234	2,036	599	599	599	599	239	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(8,598)	(5,414)	(1,592)	(1,592)	(1,592)	(1,592)	(638)	0	0
2608	Gaston Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(4,332)	(2,010)	(774)	(774)	(774)	(462)	0	0	0
2610	Turner Fire District	6/30/2015	Proportion	5.3	4.3	86,309	70,024	16,285	16,285	16,285	16,285	16,285	4,884	0
2610	Turner Fire District	6/30/2015	Contribution	5.3	4.3	(969)	(786)	(183)	(183)	(183)	(183)	(54)	0	0
2610	Turner Fire District	6/30/2014	Proportion	5.4	3.4	9,097	5,727	1,685	1,685	1,685	1,685	672	0	0
2610	Turner Fire District	6/30/2014	Contribution	5.4	3.4	19,095	12,023	3,536	3,536	3,536	3,536	1,415	0	0
2610	Turner Fire District	6/30/2013	Contribution	5.6	2.6	151,003	70,109	26,965	26,965	26,965	16,179	0	0	0
2612	Community Services Consortium	6/30/2015	Proportion	5.3	4.3	(393,590)	(319,328)	(74,262)	(74,262)	(74,262)	(74,262)	(74,262)	(22,280)	0
2612	Community Services Consortium	6/30/2015	Contribution	5.3	4.3	(36,282)	(29,436)	(6,846)	(6,846)	(6,846)	(6,846)	(2,052)	0	0
2612	Community Services Consortium	6/30/2014	Proportion	5.4	3.4	(73,151)	(46,059)	(13,546)	(13,546)	(13,546)	(13,546)	(5,421)	0	0
2612	Community Services Consortium	6/30/2014	Contribution	5.4	3.4	(147,751)	(93,029)	(27,361)	(27,361)	(27,361)	(27,361)	(10,946)	0	0
2612	Community Services Consortium	6/30/2013	Contribution	5.6	2.6	(112,889)	(52,412)	(20,159)	(20,159)	(20,159)	(12,094)	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Proportion	5.3	4.3	(22,595)	(18,332)	(4,263)	(4,263)	(4,263)	(4,263)	(1,280)	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Contribution	5.3	4.3	2,181	1,769	412	412	412	412	121	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Proportion	5.4	3.4	(14,017)	(8,825)	(2,596)	(2,596)	(2,596)	(2,596)	(1,037)	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Contribution	5.4	3.4	(4,574)	(2,880)	(847)	(847)	(847)	(339)	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2013	Contribution	5.6	2.6	(9,318)	(4,326)	(1,664)	(1,664)	(1,664)	(998)	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2015	Proportion	5.3	4.3	(10,519)	(8,534)	(1,985)	(1,985)	(1,985)	(1,985)	(594)	0	0
2615	Humanities Council	6/30/2015	Contribution	5.3	4.3	(10,032)	(8,139)	(1,893)	(1,893)	(1,893)	(1,893)	(1,893)	(567)	0
2615	Humanities Council	6/30/2014	Proportion	5.4	3.4	(631)	(397)	(117)	(117)	(117)	(46)	0	0	0
2615	Humanities Council	6/30/2014	Contribution	5.4	3.4	(13,311)	(8,381)	(2,465)	(2,465)	(2,465)	(986)	0	0	0
2615	Humanities Council	6/30/2013	Contribution	5.6	2.6	(11,217)	(5,208)	(2,003)	(2,003)	(2,003)	(1,202)	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2015	Proportion	5.3	4.3	(221,117)	(179,397)	(41,720)	(41,720)	(41,720)	(41,720)	(12,517)	0	0
2617	Clean Water Services	6/30/2015	Contribution	5.3	4.3	(116,276)	(94,337)	(21,939)	(21,939)	(21,939)	(21,939)	(6,581)	0	0
2617	Clean Water Services	6/30/2014	Proportion	5.4	3.4	99,922	62,914	18,504	18,504	18,504	18,504	7,402	0	0
2617	Clean Water Services	6/30/2014	Contribution	5.4	3.4	(1,110,933)	(699,477)	(205,728)	(205,728)	(205,728)	(205,728)	(82,293)	0	0
2617	Clean Water Services	6/30/2013	Contribution	5.6	2.6	(668,217)	(310,245)	(119,324)	(119,324)	(119,324)	(71,597)	0	0	0
2618	Estacada Cemetery District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Contribution	5.4	3.4	981	617	182	182	182	182	71	0	0
2618	Estacada Cemetery District	6/30/2013	Contribution	5.6	2.6	1,037	482	185	185	185	112	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2619	Comprehensive Options For Drug Abusers	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2015	Proportion	5.3	4.3	(52,701)	(42,757)	(9,944)	(9,944)	(9,944)	(9,944)	(9,944)	(2,981)	0
2620	Jackson County Fire District 4	6/30/2015	Contribution	5.3	4.3	18,245	14,803	3,442	3,442	3,442	3,442	3,442	1,035	0
2620	Jackson County Fire District 4	6/30/2014	Proportion	5.4	3.4	(18,050)	(11,364)	(3,343)	(3,343)	(3,343)	(3,343)	(1,335)	0	0
2620	Jackson County Fire District 4	6/30/2014	Contribution	5.4	3.4	(5,275)	(3,321)	(977)	(977)	(977)	(977)	(390)	0	0
2620	Jackson County Fire District 4	6/30/2013	Contribution	5.6	2.6	(5,803)	(2,695)	(1,036)	(1,036)	(1,036)	(623)	0	0	0
2623	Evans Valley Fire District 6	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2015	Contribution	5.3	4.3	1,483	1,203	280	280	280	280	280	83	0
2623	Evans Valley Fire District 6	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2014	Contribution	5.4	3.4	1,784	1,124	330	330	330	330	134	0	0
2623	Evans Valley Fire District 6	6/30/2013	Contribution	5.6	2.6	2,015	935	360	360	360	215	0	0	0
2624	Klamath Vector Control	6/30/2015	Proportion	5.3	4.3	(100,930)	(81,887)	(19,043)	(19,043)	(19,043)	(19,043)	(5,715)	0	0
2624	Klamath Vector Control	6/30/2015	Contribution	5.3	4.3	1,907	1,547	360	360	360	360	107	0	0
2624	Klamath Vector Control	6/30/2014	Proportion	5.4	3.4	376	236	70	70	70	26	0	0	0
2624	Klamath Vector Control	6/30/2014	Contribution	5.4	3.4	(10,841)	(6,825)	(2,008)	(2,008)	(2,008)	(801)	0	0	0
2624	Klamath Vector Control	6/30/2013	Contribution	5.6	2.6	(1,992)	(924)	(356)	(356)	(356)	(212)	0	0	0
2625	Port of Newport	6/30/2015	Proportion	5.3	4.3	112,018	90,883	21,135	21,135	21,135	21,135	6,343	0	0
2625	Port of Newport	6/30/2015	Contribution	5.3	4.3	(35,222)	(28,576)	(6,646)	(6,646)	(6,646)	(6,646)	(1,992)	0	0
2625	Port of Newport	6/30/2014	Proportion	5.4	3.4	(98,598)	(62,080)	(18,259)	(18,259)	(18,259)	(7,303)	0	0	0
2625	Port of Newport	6/30/2014	Contribution	5.4	3.4	(10,615)	(6,683)	(1,966)	(1,966)	(1,966)	(785)	0	0	0
2625	Port of Newport	6/30/2013	Contribution	5.6	2.6	(44,275)	(20,557)	(7,906)	(7,906)	(7,906)	(4,745)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2015	Proportion	5.3	4.3	(734,096)	(595,587)	(138,509)	(138,509)	(138,509)	(138,509)	(41,551)	0	0
2626	Tillamook Peoples Utility District	6/30/2015	Contribution	5.3	4.3	71,392	16,603	16,603	16,603	16,603	16,603	4,980	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Proportion	5.4	3.4	(40,622)	(25,576)	(7,523)	(7,523)	(7,523)	(3,007)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Contribution	5.4	3.4	(346,275)	(218,025)	(64,125)	(64,125)	(64,125)	(25,650)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2013	Contribution	5.6	2.6	(189,277)	(87,880)	(33,799)	(33,799)	(33,799)	(20,282)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2015	Proportion	5.3	4.3	(37,555)	(30,469)	(7,086)	(7,086)	(7,086)	(2,125)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2015	Contribution	5.3	4.3	(3,628)	(2,943)	(685)	(685)	(685)	(203)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Proportion	5.4	3.4	(13,104)	(8,250)	(2,427)	(2,427)	(2,427)	969	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Contribution	5.4	3.4	(24,154)	(15,208)	(4,473)	(4,473)	(4,473)	(1,789)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2013	Contribution	5.6	2.6	(7,338)	(3,408)	(1,310)	(1,310)	(1,310)	(788)	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2015	Proportion	5.3	4.3	(72,769)	(59,039)	(13,730)	(13,730)	(13,730)	(4,119)	0	0	0
2630	Sheridan Fire District	6/30/2015	Contribution	5.3	4.3	12,781	10,369	2,412	2,412	2,412	721	0	0	0
2630	Sheridan Fire District	6/30/2014	Proportion	5.4	3.4	4,567	2,875	846	846	846	337	0	0	0
2630	Sheridan Fire District	6/30/2014	Contribution	5.4	3.4	(22,322)	(14,054)	(4,134)	(4,134)	(4,134)	(1,652)	0	0	0
2630	Sheridan Fire District	6/30/2013	Contribution	5.6	2.6	(10,933)	(5,077)	(1,952)	(1,952)	(1,952)	(1,173)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Proportion	5.3	4.3	(32,298)	(26,204)	(6,094)	(6,094)	(6,094)	(1,828)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Contribution	5.3	4.3	978	793	185	185	185	53	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2014	Proportion	5.4	3.4	2,035	1,281	377	377	377	150	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2014	Contribution	5.4	3.4	(8,627)	(5,431)	(1,598)	(1,598)	(1,598)	(637)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2013	Contribution	5.6	2.6	(3,484)	(1,618)	(622)	(622)	(622)	(374)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Proportion	5.3	4.3	583	473	110	110	110	110	33	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Contribution	5.3	4.3	(4,641)	(3,765)	(876)	(876)	(876)	(261)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Proportion	5.4	3.4	9,822	6,184	1,819	1,819	1,819	727	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Contribution	5.4	3.4	(5,236)	(3,296)	(970)	(970)	(970)	(386)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2015	Proportion	5.3	4.3	59,830	48,541	11,289	11,289	11,289	3,385	0	0	0
2633	Port of Cascade Locks	6/30/2015	Contribution	5.3	4.3	(18,240)	(14,798)	(3,442)	(3,442)	(3,442)	(1,030)	0	0	0
2633	Port of Cascade Locks	6/30/2014	Proportion	5.4	3.4	(662)	(416)	(123)	(123)	(123)	(47)	0	0	0
2633	Port of Cascade Locks	6/30/2014	Contribution	5.4	3.4	(16,033)	(10,095)	(2,969)	(2,969)	(2,969)	(1,188)	0	0	0
2633	Port of Cascade Locks	6/30/2013	Contribution	5.6	2.6	(965)	(449)	(172)	(172)	(172)	(105)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Proportion	5.3	4.3	(82,833)	(67,204)	(15,629)	(15,629)	(15,629)	(4,688)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Contribution	5.3	4.3	(40,738)	(33,052)	(7,686)	(7,686)	(7,686)	(2,308)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Proportion	5.4	3.4	25,038	15,764	4,637	4,637	4,637	1,853	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Contribution	5.4	3.4	(60,682)	(38,208)	(11,237)	(11,237)	(11,237)	(4,497)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2013	Contribution	5.6	2.6	(34,455)	(6,153)	(6,153)	(6,153)	(3,690)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Proportion	5.3	4.3	(13,436)	(10,901)	(2,535)	(2,535)	(2,535)	(761)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Contribution	5.3	4.3	(3,133)	(2,542)	(591)	(591)	(591)	(178)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Proportion	5.4	3.4	5,000	3,148	926	926	926	370	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2638	North Douglas County Fire and EMS	6/30/2014	Contribution	5.4	3.4	(7,901)	(4,975)	(1,463)	(1,463)	(1,463)	(1,463)	(586)	0	0
2638	North Douglas County Fire and EMS	6/30/2013	Contribution	5.6	2.6	2,261	1,049	404	404	404	241	0	0	0
2641	Suburban East Salem Water District	6/30/2015	Proportion	5.3	4.3	(30,351)	(24,624)	(5,727)	(5,727)	(5,727)	(5,727)	(5,727)	(1,716)	0
2641	Suburban East Salem Water District	6/30/2015	Contribution	5.3	4.3	6,148	4,988	1,160	1,160	1,160	1,160	348	0	0
2641	Suburban East Salem Water District	6/30/2014	Proportion	5.4	3.4	(29,850)	(18,794)	(5,528)	(5,528)	(5,528)	(5,528)	(2,210)	0	0
2641	Suburban East Salem Water District	6/30/2014	Contribution	5.4	3.4	(16,376)	(10,310)	(3,033)	(3,033)	(3,033)	(3,033)	(1,211)	0	0
2641	Suburban East Salem Water District	6/30/2013	Contribution	5.6	2.6	(21,565)	(10,012)	(3,851)	(3,851)	(3,851)	(2,310)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(62,336)	(50,574)	(11,762)	(11,762)	(11,762)	(11,762)	(11,762)	(3,526)	0
2642	Dexter Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	5,111	4,147	964	964	964	964	291	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(504)	(318)	(93)	(93)	(93)	(93)	(39)	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(1,504)	(946)	(279)	(279)	(279)	(279)	(109)	0	0
2642	Dexter Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	1,768	820	316	316	316	188	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Proportion	5.3	4.3	(30,770)	(24,964)	(5,806)	(5,806)	(5,806)	(5,806)	(5,806)	(1,740)	0
2643	Sweet Home Cemetery	6/30/2015	Contribution	5.3	4.3	7,129	5,784	1,345	1,345	1,345	1,345	404	0	0
2643	Sweet Home Cemetery	6/30/2014	Proportion	5.4	3.4	752	474	139	139	139	57	0	0	0
2643	Sweet Home Cemetery	6/30/2014	Contribution	5.4	3.4	8,369	5,269	1,550	1,550	1,550	619	0	0	0
2643	Sweet Home Cemetery	6/30/2013	Contribution	5.6	2.6	4,963	1,690	1,690	1,690	1,690	1,013	0	0	0
2644	Lakeside Water District	6/30/2015	Proportion	5.3	4.3	(10,763)	(8,732)	(2,031)	(2,031)	(2,031)	(2,031)	(608)	0	0
2644	Lakeside Water District	6/30/2015	Contribution	5.3	4.3	4,720	3,829	891	891	891	891	265	0	0
2644	Lakeside Water District	6/30/2014	Proportion	5.4	3.4	(2,215)	(1,395)	(410)	(410)	(410)	(165)	0	0	0
2644	Lakeside Water District	6/30/2014	Contribution	5.4	3.4	2,361	1,487	437	437	437	176	0	0	0
2644	Lakeside Water District	6/30/2013	Contribution	5.6	2.6	3,503	1,625	626	626	626	373	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(29,906)	(24,263)	(5,643)	(5,643)	(5,643)	(5,643)	(5,643)	(1,691)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	6,093	4,943	1,150	1,150	1,150	1,150	343	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(1,911)	(1,203)	(354)	(354)	(354)	(141)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(9,469)	(5,961)	(1,754)	(1,754)	(1,754)	(699)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(1,730)	(803)	(309)	(309)	(309)	(185)	0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(1,237)	(1,004)	(233)	(233)	(233)	(233)	(72)	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	11,118	9,020	2,098	2,098	2,098	2,098	628	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	1,142	720	211	211	211	87	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	6,073	3,823	1,125	1,125	1,125	448	0	0	0
2646	Keno Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	8,549	3,968	1,527	1,527	1,527	914	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(67,978)	(55,152)	(12,826)	(12,826)	(12,826)	(12,826)	(12,826)	(3,848)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(5,483)	(4,448)	(1,035)	(1,035)	(1,035)	(1,035)	(308)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(4,378)	(2,756)	(811)	(811)	(811)	(323)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(27,395)	(17,249)	(5,073)	(5,073)	(5,073)	(2,030)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(12,889)	(5,983)	(2,302)	(2,302)	(2,302)	(1,379)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	28,399	23,041	5,358	5,358	5,358	5,358	1,609	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(24,429)	(19,820)	(4,609)	(4,609)	(4,609)	(4,609)	(1,384)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	32,362	20,376	5,993	5,993	5,993	2,397	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(75,081)	(47,273)	(13,904)	(13,904)	(13,904)	(13,904)	(5,561)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(42,010)	(19,504)	(7,502)	(7,502)	(7,502)	(4,500)	0	0	0
2649	Colton Fire Department	6/30/2015	Proportion	5.3	4.3	(5,529)	(4,486)	(1,043)	(1,043)	(1,043)	(1,043)	(314)	0	0
2649	Colton Fire Department	6/30/2015	Contribution	5.3	4.3	4,213	3,418	795	795	795	795	238	0	0
2649	Colton Fire Department	6/30/2014	Proportion	5.4	3.4	1,118	704	207	207	207	83	0	0	0
2649	Colton Fire Department	6/30/2014	Contribution	5.4	3.4	(1,480)	(932)	(274)	(274)	(274)	(110)	0	0	0
2649	Colton Fire Department	6/30/2013	Contribution	5.6	2.6	1,049	488	187	187	187	114	0	0	0
2650	Pleasant Hill Fire Department	6/30/2015	Proportion	5.3	4.3	5,492	4,456	1,036	1,036	1,036	1,036	312	0	0
2650	Pleasant Hill Fire Department	6/30/2015	Contribution	5.3	4.3	(1,518)	(1,232)	(286)	(286)	(286)	(286)	(88)	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Proportion	5.4	3.4	2,438	1,536	451	451	451	183	0	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Contribution	5.4	3.4	(2,065)	(1,301)	(382)	(382)	(382)	(155)	0	0	0
2650	Pleasant Hill Fire Department	6/30/2013	Contribution	5.6	2.6	(985)	(457)	(176)	(176)	(176)	(105)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(4,331)	(3,514)	(817)	(817)	(817)	(817)	(246)	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	456	370	86	86	86	86	26	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	356	224	66	66	66	66	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(678)	(426)	(126)	(126)	(126)	(48)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	716	332	128	128	128	76	0	0	0
2652	The Oregon Consortium	6/30/2015	Proportion	5.3	4.3	(24,918)	(20,216)	(4,702)	(4,702)	(4,702)	(4,702)	(1,408)	0	0
2652	The Oregon Consortium	6/30/2015	Contribution	5.3	4.3	2,799	2,271	528	528	528	528	159	0	0
2652	The Oregon Consortium	6/30/2014	Proportion	5.4	3.4	23,070	14,526	4,272	4,272	4,272	4,272	1,710	0	0
2652	The Oregon Consortium	6/30/2014	Contribution	5.4	3.4	(81,228)	(51,144)	(15,042)	(15,042)	(15,042)	(15,042)	(6,018)	0	0
2652	The Oregon Consortium	6/30/2013	Contribution	5.6	2.6	5,994	2,784	1,070	1,070	1,070	644	0	0	0
2653	Umatilla Fire Department	6/30/2015	Proportion	5.3	4.3	(10,598)	(8,598)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(598)	0
2653	Umatilla Fire Department	6/30/2015	Contribution	5.3	4.3	269	218	51	51	51	51	14	0	0
2653	Umatilla Fire Department	6/30/2014	Proportion	5.4	3.4	(6,709)	(4,225)	(1,242)	(1,242)	(1,242)	(499)	0	0	0
2653	Umatilla Fire Department	6/30/2014	Contribution	5.4	3.4	(7,057)	(4,443)	(1,307)	(1,307)	(1,307)	(522)	0	0	0
2653	Umatilla Fire Department	6/30/2013	Contribution	5.6	2.6	(7,580)	(3,518)	(1,354)	(1,354)	(1,354)	(810)	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2654	Spring Valley Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(13,942)	(11,311)	(2,631)	(2,631)	(2,631)	(2,631)	(2,631)	(787)	0
2655	North Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(6,641)	(5,388)	(1,253)	(1,253)	(1,253)	(1,253)	(1,253)	(376)	0
2655	North Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	299	189	55	55	55	55	24	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(9,993)	(6,291)	(1,851)	(1,851)	(1,851)	(1,851)	(738)	0	0
2655	North Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(8,082)	(3,753)	(1,443)	(1,443)	(1,443)	(867)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Proportion	5.3	4.3	1,139,254	924,300	214,954	214,954	214,954	214,954	214,954	64,484	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Contribution	5.3	4.3	(79,739)	(64,694)	(15,045)	(15,045)	(15,045)	(15,045)	(15,045)	(4,514)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Proportion	5.4	3.4	72,595	45,707	13,444	13,444	13,444	13,444	5,375	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Contribution	5.4	3.4	(179,611)	(113,089)	(33,261)	(33,261)	(33,261)	(33,261)	(13,306)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2013	Contribution	5.6	2.6	(94,426)	(43,840)	(16,862)	(16,862)	(16,862)	(10,116)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Proportion	5.3	4.3	18,476	14,990	3,486	3,486	3,486	3,486	1,046	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Contribution	5.3	4.3	(19,677)	(15,964)	(3,713)	(3,713)	(3,713)	(3,713)	(1,112)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Proportion	5.4	3.4	522	328	97	97	97	37	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Contribution	5.4	3.4	(18,828)	(11,854)	(3,487)	(3,487)	(3,487)	(3,487)	(1,393)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2013	Contribution	5.6	2.6	(15,788)	(7,331)	(2,819)	(2,819)	(2,819)	(1,693)	0	0	0
2659	Silverton Fire District	6/30/2015	Proportion	5.3	4.3	(99,793)	(80,964)	(18,829)	(18,829)	(18,829)	(18,829)	(5,648)	0	0
2659	Silverton Fire District	6/30/2015	Contribution	5.3	4.3	20,808	16,882	3,926	3,926	3,926	3,926	1,178	0	0
2659	Silverton Fire District	6/30/2014	Proportion	5.4	3.4	7,965	5,015	1,475	1,475	1,475	590	0	0	0
2659	Silverton Fire District	6/30/2014	Contribution	5.4	3.4	(9,947)	(6,263)	(1,842)	(1,842)	(1,842)	(737)	0	0	0
2659	Silverton Fire District	6/30/2013	Contribution	5.6	2.6	9,147	4,248	1,633	1,633	1,633	982	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Proportion	5.3	4.3	964,450	782,478	181,972	181,972	181,972	181,972	54,590	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Contribution	5.3	4.3	600,221	486,972	113,249	113,249	113,249	113,249	33,976	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Proportion	5.4	3.4	116,599	73,415	21,592	21,592	21,592	8,639	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Contribution	5.4	3.4	(419,744)	(264,284)	(77,730)	(77,730)	(77,730)	(31,094)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2013	Contribution	5.6	2.6	(16,736)	(7,769)	(2,989)	(2,989)	(1,791)	0	0	0	0
2661	Lincoln County 911	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Contribution	5.4	3.4	869	547	161	161	161	64	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Proportion	5.3	4.3	2,053	1,666	387	387	387	387	118	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Contribution	5.3	4.3	(2,602)	(1,111)	(491)	(491)	(491)	(147)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2014	Proportion	5.4	3.4	(376)	(236)	(70)	(70)	(70)	(26)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2014	Contribution	5.4	3.4	(2,643)	(1,665)	(489)	(489)	(489)	(198)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2013	Contribution	5.6	2.6	(2,337)	(1,086)	(417)	(417)	(252)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2015	Proportion	5.3	4.3	(59,532)	(48,300)	(11,232)	(11,232)	(11,232)	(11,232)	(3,372)	0	0
2663	Metropolitan Area Communications Commission	6/30/2015	Contribution	5.3	4.3	(12,189)	(9,889)	(2,300)	(2,300)	(2,300)	(2,300)	(689)	0	0
2663	Metropolitan Area Communications Commission	6/30/2014	Proportion	5.4	3.4	7,007	2,238	2,238	2,238	2,238	893	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2014	Contribution	5.4	3.4	(72,628)	(45,728)	(13,450)	(13,450)	(13,450)	(5,378)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2013	Contribution	5.6	2.6	(44,356)	(20,593)	(7,921)	(7,921)	(4,751)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Proportion	5.3	4.3	(23,567)	(19,120)	(4,447)	(4,447)	(4,447)	(4,447)	(1,332)	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Contribution	5.3	4.3	8,971	8,009	1,862	1,862	1,862	561	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Proportion	5.4	3.4	11,849	7,461	2,194	2,194	2,194	879	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Contribution	5.4	3.4	2,997	1,887	555	555	555	222	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2013	Contribution	5.6	2.6	12,326	5,723	2,201	2,201	2,201	1,321	0	0	0
2665	N NE Community Mental Health Center	6/30/2015	Proportion	5.3	4.3	(10,929)	(8,867)	(2,062)	(2,062)	(2,062)	(619)	0	0	0
2665	N NE Community Mental Health Center	6/30/2015	Contribution	5.3	4.3	(12,727)	(10,326)	(2,401)	(2,401)	(2,401)	(722)	0	0	0
2665	N NE Community Mental Health Center	6/30/2014	Proportion	5.4	3.4	(841)	(529)	(156)	(156)	(156)	(61)	0	0	0
2665	N NE Community Mental Health Center	6/30/2014	Contribution	5.4	3.4	(16,478)	(10,376)	(3,051)	(3,051)	(3,051)	(1,223)	0	0	0
2665	N NE Community Mental Health Center	6/30/2013	Contribution	5.6	2.6	(13,912)	(6,460)	(2,484)	(2,484)	(1,492)	0	0	0	0
2666	Central City Concern	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2669	Roseburg Urban Sanitary Authority	6/30/2015	Proportion	5.3	4.3	(41,343)	(33,542)	(7,801)	(7,801)	(7,801)	(7,801)	(7,801)	(7,801)	(2,338)
2669	Roseburg Urban Sanitary Authority	6/30/2015	Contribution	5.3	4.3	3,445	2,795	650	650	650	650	650	650	195
2669	Roseburg Urban Sanitary Authority	6/30/2014	Proportion	5.4	3.4	19,404	12,218	3,593	3,593	3,593	3,593	3,593	1,439	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Contribution	5.4	3.4	(53,355)	(33,593)	(9,881)	(9,881)	(9,881)	(9,881)	(9,881)	(3,950)	0
2669	Roseburg Urban Sanitary Authority	6/30/2013	Contribution	5.6	2.6	(26,650)	(12,373)	(4,759)	(4,759)	(4,759)	(4,759)	(2,855)	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Proportion	5.3	4.3	(40,324)	(32,716)	(7,608)	(7,608)	(7,608)	(7,608)	(7,608)	(7,608)	(2,284)
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Contribution	5.3	4.3	(25,178)	(20,427)	(4,751)	(4,751)	(4,751)	(4,751)	(4,751)	(4,751)	(1,423)
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Proportion	5.4	3.4	40	26	7	7	7	7	7	5	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Contribution	5.4	3.4	(35,763)	(22,517)	(6,623)	(6,623)	(6,623)	(6,623)	(6,623)	(2,648)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2013	Contribution	5.6	2.6	(29,376)	(13,638)	(5,246)	(5,246)	(5,246)	(5,246)	(3,146)	0	0
2671	Columbia 911 Communications District	6/30/2015	Proportion	5.3	4.3	(152,163)	(123,453)	(28,710)	(28,710)	(28,710)	(28,710)	(28,710)	(8,613)	0
2671	Columbia 911 Communications District	6/30/2015	Contribution	5.3	4.3	19,748	16,022	3,726	3,726	3,726	3,726	3,726	1,118	0
2671	Columbia 911 Communications District	6/30/2014	Proportion	5.4	3.4	33,599	21,155	6,222	6,222	6,222	6,222	6,222	2,489	0
2671	Columbia 911 Communications District	6/30/2014	Contribution	5.4	3.4	(42,825)	(26,963)	(7,931)	(7,931)	(7,931)	(7,931)	(7,931)	(3,170)	0
2671	Columbia 911 Communications District	6/30/2013	Contribution	5.6	2.6	1,208	560	216	216	216	216	128	0	0
2672	Rockwood Water PUD	6/30/2015	Proportion	5.3	4.3	(282,947)	(229,561)	(53,386)	(53,386)	(53,386)	(53,386)	(53,386)	(16,017)	0
2672	Rockwood Water PUD	6/30/2015	Contribution	5.3	4.3	9,028	7,325	1,703	1,703	1,703	1,703	1,703	513	0
2672	Rockwood Water PUD	6/30/2014	Proportion	5.4	3.4	(49,898)	(31,418)	(9,240)	(9,240)	(9,240)	(9,240)	(3,698)	0	0
2672	Rockwood Water PUD	6/30/2014	Contribution	5.4	3.4	(102,369)	(64,455)	(18,957)	(18,957)	(18,957)	(18,957)	(7,584)	0	0
2672	Rockwood Water PUD	6/30/2013	Contribution	5.6	2.6	(85,768)	(39,820)	(15,316)	(15,316)	(15,316)	(9,188)	0	0	0
2673	Port Orford Library	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Proportion	5.4	3.4	(2,079)	(1,309)	(385)	(385)	(385)	(385)	(154)	0	0
2673	Port Orford Library	6/30/2014	Contribution	5.4	3.4	16	10	3	3	3	3	1	0	0
2673	Port Orford Library	6/30/2013	Contribution	5.6	2.6	(911)	(422)	(163)	(163)	(163)	(96)	0	0	0
2674	Nestucca Rural Fire District	6/30/2015	Proportion	5.3	4.3	1,551	1,258	293	293	293	293	293	86	0
2674	Nestucca Rural Fire District	6/30/2015	Contribution	5.3	4.3	(9,537)	(7,738)	(1,799)	(1,799)	(1,799)	(1,799)	(1,799)	(542)	0
2674	Nestucca Rural Fire District	6/30/2014	Proportion	5.4	3.4	20,110	12,662	3,724	3,724	3,724	3,724	1,490	0	0
2674	Nestucca Rural Fire District	6/30/2014	Contribution	5.4	3.4	(12,709)	(8,001)	(2,354)	(2,354)	(2,354)	(2,354)	(939)	0	0
2674	Nestucca Rural Fire District	6/30/2013	Contribution	5.6	2.6	(1,144)	(532)	(204)	(204)	(204)	(124)	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2015	Proportion	5.3	4.3	22,846	18,535	4,311	4,311	4,311	4,311	4,311	1,291	0
2675	Salmon Harbor-Douglas County	6/30/2015	Contribution	5.3	4.3	(939)	(762)	(177)	(177)	(177)	(177)	(177)	(54)	0
2675	Salmon Harbor-Douglas County	6/30/2014	Proportion	5.4	3.4	17,733	11,165	3,284	3,284	3,284	3,284	1,313	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Contribution	5.4	3.4	(1,725)	(1,087)	(319)	(319)	(319)	(319)	(130)	0	0
2675	Salmon Harbor-Douglas County	6/30/2013	Contribution	5.6	2.6	3,497	3,497	1,344	1,344	809	0	0	0	0
2676	Woodburn Fire District	6/30/2015	Proportion	5.3	4.3	(180,289)	(146,272)	(34,017)	(34,017)	(34,017)	(34,017)	(34,017)	(10,204)	0
2676	Woodburn Fire District	6/30/2015	Contribution	5.3	4.3	158,537	128,624	29,913	29,913	29,913	29,913	29,913	8,972	0
2676	Woodburn Fire District	6/30/2014	Proportion	5.4	3.4	47,646	30,000	8,823	8,823	8,823	8,823	3,531	0	0
2676	Woodburn Fire District	6/30/2014	Contribution	5.4	3.4	(1,987)	(1,251)	(368)	(368)	(368)	(368)	(147)	0	0
2676	Woodburn Fire District	6/30/2013	Contribution	5.6	2.6	90,397	41,971	16,142	16,142	16,142	9,687	0	0	0
2677	Portland Private Industry Council Inc	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Proportion	5.3	4.3	26,733	21,689	5,044	5,044	5,044	5,044	5,044	1,513	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Contribution	5.3	4.3	(23,476)	(19,047)	(4,429)	(4,429)	(4,429)	(4,429)	(4,429)	(1,331)	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Proportion	5.4	3.4	47,128	29,674	8,727	8,727	8,727	8,727	3,493	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Contribution	5.4	3.4	(1,673)	(1,053)	(310)	(310)	(310)	(310)	(123)	0	0
2678	Central Oregon Regional Housing Authority	6/30/2013	Contribution	5.6	2.6	21,667	10,060	3,869	3,869	3,869	2,322	0	0	0
2679	Columbia River Public Utility District	6/30/2015	Proportion	5.3	4.3	(107,555)	(87,262)	(20,293)	(20,293)	(20,293)	(20,293)	(20,293)	(6,090)	0
2679	Columbia River Public Utility District	6/30/2015	Contribution	5.3	4.3	142,238	115,401	26,837	26,837	26,837	26,837	26,837	8,053	0
2679	Columbia River Public Utility District	6/30/2014	Proportion	5.4	3.4	(49,257)	(31,013)	(9,122)	(9,122)	(9,122)	(9,122)	(3,647)	0	0
2679	Columbia River Public Utility District	6/30/2014	Contribution	5.4	3.4	(102,387)	(64,465)	(18,961)	(18,961)	(18,961)	(18,961)	(7,582)	0	0
2679	Columbia River Public Utility District	6/30/2013	Contribution	5.6	2.6	(34,410)	(15,975)	(6,145)	(6,145)	(6,145)	(3,685)	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(18,182)	(14,751)	(3,431)	(3,431)	(3,431)	(3,431)	(3,431)	(1,027)	0
2681	Cloverdale Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	12,385	10,048	2,337	2,337	2,337	2,337	700	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	17,348	10,922	3,213	3,213	3,213	3,213	1,283	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	131	83	24	24	24	24	11	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	17,428	8,092	3,112	3,112	3,112	1,868	0	0	0
2684	Parkdale Fire District	6/30/2015	Proportion	5.3	4.3	(8,447)	(6,853)	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)	(477)	0
2684	Parkdale Fire District	6/30/2015	Contribution	5.3	4.3	3,474	2,819	655	655	655	655	655	199	0
2684	Parkdale Fire District	6/30/2014	Proportion	5.4	3.4	639	403	118	118	118	118	49	0	0
2684	Parkdale Fire District	6/30/2014	Contribution	5.4	3.4	(3,248)	(2,046)	(601)	(601)	(601)	(601)	(243)	0	0
2684	Parkdale Fire District	6/30/2013	Contribution	5.6	2.6	2,812	1,306	502	502	502	302	0	0	0
2685	Oregon Community College Association	6/30/2015	Proportion	5.3	4.3	99,199	80,482	18,717	18,717	18,717	18,717	18,717	5,614	0
2685	Oregon Community College Association	6/30/2015	Contribution	5.3	4.3	(1,530)	(1,241)	(289)	(289)	(289)	(289)	(289)	(85)	0
2685	Oregon Community College Association	6/30/2014	Proportion	5.4	3.4	388	244	72	72	72	72	28	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2685	Oregon Community College Association	6/30/2014	Contribution	5.4	3.4	22,016	13,862	4,077	4,077	4,077	4,077	1,631	0	0
2685	Oregon Community College Association	6/30/2013	Contribution	5.6	2.6	14,055	6,525	2,510	2,510	2,510	1,505	0	0	0
2686	Weston Cemetery	6/30/2015	Proportion	5.3	4.3	(1,528)	(1,240)	(288)	(288)	(288)	(288)	(288)	(88)	0
2686	Weston Cemetery	6/30/2015	Contribution	5.3	4.3	(479)	(389)	(90)	(90)	(90)	(90)	(90)	(29)	0
2686	Weston Cemetery	6/30/2014	Proportion	5.4	3.4	(517)	(325)	(96)	(96)	(96)	(96)	(37)	0	0
2686	Weston Cemetery	6/30/2014	Contribution	5.4	3.4	(1,759)	(1,107)	(326)	(326)	(326)	(326)	(129)	0	0
2686	Weston Cemetery	6/30/2013	Contribution	5.6	2.6	(2,245)	(1,042)	(401)	(401)	(401)	(240)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2015	Proportion	5.3	4.3	(116,066)	(94,167)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(6,571)	0
2687	Columbia Drainage Vector Control District	6/30/2015	Contribution	5.3	4.3	18,246	14,803	3,443	3,443	3,443	3,443	3,443	1,031	0
2687	Columbia Drainage Vector Control District	6/30/2014	Proportion	5.4	3.4	10,933	6,883	2,025	2,025	2,025	2,025	808	0	0
2687	Columbia Drainage Vector Control District	6/30/2014	Contribution	5.4	3.4	(1,072)	(674)	(199)	(199)	(199)	(199)	(77)	0	0
2687	Columbia Drainage Vector Control District	6/30/2013	Contribution	5.6	2.6	22,785	10,578	4,069	4,069	4,069	2,440	0	0	0
2688	Polk County Fire District 1	6/30/2015	Proportion	5.3	4.3	(71,805)	(58,257)	(13,548)	(13,548)	(13,548)	(13,548)	(13,548)	(4,065)	0
2688	Polk County Fire District 1	6/30/2015	Contribution	5.3	4.3	54,513	44,228	10,285	10,285	10,285	10,285	10,285	3,088	0
2688	Polk County Fire District 1	6/30/2014	Proportion	5.4	3.4	(12,180)	(7,668)	(2,256)	(2,256)	(2,256)	(900)	0	0	0
2688	Polk County Fire District 1	6/30/2014	Contribution	5.4	3.4	(35,030)	(22,056)	(6,487)	(6,487)	(6,487)	(6,487)	(2,595)	0	0
2688	Polk County Fire District 1	6/30/2013	Contribution	5.6	2.6	(34,688)	(16,106)	(6,194)	(6,194)	(6,194)	(3,718)	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2015	Proportion	5.3	4.3	(346)	(281)	(65)	(65)	(65)	(65)	(21)	0	0
2689	Redmond Area Park & Recreation District	6/30/2015	Contribution	5.3	4.3	18,632	15,117	3,515	3,515	3,515	3,515	1,057	0	0
2689	Redmond Area Park & Recreation District	6/30/2014	Proportion	5.4	3.4	(15,039)	(9,469)	(2,785)	(2,785)	(2,785)	(2,785)	(1,114)	0	0
2689	Redmond Area Park & Recreation District	6/30/2014	Contribution	5.4	3.4	1,343	845	249	249	249	98	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2013	Contribution	5.6	2.6	(8,732)	(4,055)	(1,559)	(1,559)	(1,559)	(937)	0	0	0
2692	Siuslaw Public Library	6/30/2015	Proportion	5.3	4.3	41,791	33,906	7,885	7,885	7,885	7,885	2,366	0	0
2692	Siuslaw Public Library	6/30/2015	Contribution	5.3	4.3	(671)	(544)	(127)	(127)	(127)	(127)	(36)	0	0
2692	Siuslaw Public Library	6/30/2014	Proportion	5.4	3.4	(19,623)	(12,355)	(3,634)	(3,634)	(3,634)	(3,634)	(1,453)	0	0
2692	Siuslaw Public Library	6/30/2014	Contribution	5.4	3.4	(1,646)	(1,036)	(305)	(305)	(305)	(305)	(121)	0	0
2692	Siuslaw Public Library	6/30/2013	Contribution	5.6	2.6	(8,356)	(3,880)	(1,492)	(1,492)	(1,492)	(896)	0	0	0
2694	Philomath Fire Department	6/30/2015	Proportion	5.3	4.3	(29,703)	(24,099)	(5,604)	(5,604)	(5,604)	(5,604)	(1,683)	0	0
2694	Philomath Fire Department	6/30/2015	Contribution	5.3	4.3	(16,997)	(13,790)	(3,207)	(3,207)	(3,207)	(3,207)	(962)	0	0
2694	Philomath Fire Department	6/30/2014	Proportion	5.4	3.4	(9,017)	(5,677)	(1,670)	(1,670)	(1,670)	(1,670)	(667)	0	0
2694	Philomath Fire Department	6/30/2014	Contribution	5.4	3.4	(4,278)	(2,694)	(792)	(792)	(792)	(318)	0	0	0
2694	Philomath Fire Department	6/30/2013	Contribution	5.6	2.6	(1,810)	(841)	(323)	(323)	(323)	(195)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2015	Proportion	5.3	4.3	(374,300)	(303,677)	(70,623)	(70,623)	(70,623)	(70,623)	(21,185)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2015	Contribution	5.3	4.3	104,877	85,089	19,788	19,788	19,788	19,788	5,937	0	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Proportion	5.4	3.4	(52,728)	(33,200)	(9,764)	(9,764)	(9,764)	(3,908)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4	3.4	(201,366)	(126,786)	(37,290)	(37,290)	(37,290)	(37,290)	(14,916)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2013	Contribution	5.6	2.6	(91,489)	(42,478)	(16,337)	(16,337)	(16,337)	(9,804)	0	0	0
2696	Stayton Fire District	6/30/2015	Proportion	5.3	4.3	(53,967)	(43,785)	(10,182)	(10,182)	(10,182)	(10,182)	(3,057)	0	0
2696	Stayton Fire District	6/30/2015	Contribution	5.3	4.3	12,872	10,443	2,429	2,429	2,429	2,429	727	0	0
2696	Stayton Fire District	6/30/2014	Proportion	5.4	3.4	6,581	4,143	1,219	1,219	1,219	486	0	0	0
2696	Stayton Fire District	6/30/2014	Contribution	5.4	3.4	(9,249)	(5,823)	(1,713)	(1,713)	(1,713)	(684)	0	0	0
2696	Stayton Fire District	6/30/2013	Contribution	5.6	2.6	11,032	5,122	1,970	1,970	1,970	1,182	0	0	0
2697	Oregon Museum Park	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	13,453	10,915	2,538	2,538	2,538	2,538	763	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	3,288	2,668	620	620	620	620	188	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	230	144	43	43	43	15	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	194	122	36	36	36	14	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	1,209	561	216	216	216	129	0	0	0
2699	Chetco Library Board	6/30/2015	Proportion	5.3	4.3	(34,761)	(28,202)	(6,559)	(6,559)	(6,559)	(6,559)	(1,966)	0	0
2699	Chetco Library Board	6/30/2015	Contribution	5.3	4.3	6,562	5,324	1,238	1,238	1,238	1,238	372	0	0
2699	Chetco Library Board	6/30/2014	Proportion	5.4	3.4	(9,697)	(6,105)	(1,796)	(1,796)	(1,796)	(717)	0	0	0
2699	Chetco Library Board	6/30/2014	Contribution	5.4	3.4	(13,371)	(8,419)	(2,476)	(2,476)	(2,476)	(991)	0	0	0
2699	Chetco Library Board	6/30/2013	Contribution	5.6	2.6	(11,800)	(5,479)	(2,107)	(2,107)	(2,107)	(1,265)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	809	656	153	153	153	153	44	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	2,484	1,564	460	460	460	184	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(137,601)	(111,639)	(25,962)	(25,962)	(25,962)	(25,962)	(7,791)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	44,344	35,977	8,367	8,367	8,367	8,367	2,509	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(50,021)	(31,495)	(9,263)	(9,263)	(9,263)	(3,706)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(57,206)	(36,018)	(10,594)	(10,594)	(10,594)	(4,236)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(20,475)	(9,507)	(3,656)	(3,656)	(2,195)	0	0	0	0
2702	Banks Fire District 13	6/30/2015	Proportion	5.3	4.3	59,687	48,425	11,262	11,262	11,262	11,262	3,377	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2702	Banks Fire District 13	6/30/2015	Contribution	5.3	4.3	3,566	2,893	673	673	673	673	673	201	0
2702	Banks Fire District 13	6/30/2014	Proportion	5.4	3.4	(215)	(135)	(40)	(40)	(40)	(40)	(15)	0	0
2702	Banks Fire District 13	6/30/2014	Contribution	5.4	3.4	5,019	3,161	929	929	929	929	374	0	0
2702	Banks Fire District 13	6/30/2013	Contribution	5.6	2.6	(1,230)	(570)	(220)	(220)	(220)	(130)	0	0	0
2703	Westport Sewer District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Proportion	5.4	3.4	(53,936)	(33,960)	(9,988)	(9,988)	(9,988)	(9,988)	(3,996)	0	0
2704	Clatsop County 4-H District	6/30/2014	Contribution	5.4	3.4	224	142	41	41	41	41	19	0	0
2704	Clatsop County 4-H District	6/30/2013	Contribution	5.6	2.6	(22,679)	(10,529)	(4,050)	(4,050)	(4,050)	(2,429)	0	0	0
2705	Lebanon Fire District	6/30/2015	Proportion	5.3	4.3	(337,431)	(273,765)	(63,666)	(63,666)	(63,666)	(63,666)	(63,666)	(19,101)	0
2705	Lebanon Fire District	6/30/2015	Contribution	5.3	4.3	107,116	86,905	20,211	20,211	20,211	20,211	20,211	6,061	0
2705	Lebanon Fire District	6/30/2014	Proportion	5.4	3.4	54,514	34,324	10,095	10,095	10,095	10,095	4,039	0	0
2705	Lebanon Fire District	6/30/2014	Contribution	5.4	3.4	(73,824)	(46,482)	(13,671)	(13,671)	(13,671)	(13,671)	(5,469)	0	0
2705	Lebanon Fire District	6/30/2013	Contribution	5.6	2.6	44,710	20,758	7,984	7,984	7,984	4,790	0	0	0
2706	Stanfield Fire District	6/30/2015	Proportion	5.3	4.3	(72,527)	(58,843)	(13,684)	(13,684)	(13,684)	(13,684)	(13,684)	(4,107)	0
2706	Stanfield Fire District	6/30/2015	Contribution	5.3	4.3	1,582	1,284	298	298	298	298	298	92	0
2706	Stanfield Fire District	6/30/2014	Proportion	5.4	3.4	(953)	(601)	(176)	(176)	(176)	(176)	(73)	0	0
2706	Stanfield Fire District	6/30/2014	Contribution	5.4	3.4	(12,248)	(7,712)	(2,268)	(2,268)	(2,268)	(2,268)	(908)	0	0
2706	Stanfield Fire District	6/30/2013	Contribution	5.6	2.6	5,817	2,700	1,039	1,039	1,039	622	0	0	0
2707	Clatskanie Library	6/30/2015	Proportion	5.3	4.3	(14,812)	(12,017)	(2,795)	(2,795)	(2,795)	(2,795)	(2,795)	(837)	0
2707	Clatskanie Library	6/30/2015	Contribution	5.3	4.3	3,693	2,996	697	697	697	697	208	0	0
2707	Clatskanie Library	6/30/2014	Proportion	5.4	3.4	1,583	997	293	293	293	293	118	0	0
2707	Clatskanie Library	6/30/2014	Contribution	5.4	3.4	(3,718)	(2,340)	(689)	(689)	(689)	(689)	(273)	0	0
2707	Clatskanie Library	6/30/2013	Contribution	5.6	2.6	(1,681)	(781)	(300)	(300)	(300)	(181)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Proportion	5.3	4.3	(49,928)	(40,508)	(9,420)	(9,420)	(9,420)	(9,420)	(9,420)	(2,828)	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Contribution	5.3	4.3	(1,640)	(1,331)	(309)	(309)	(309)	(309)	(309)	(95)	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Proportion	5.4	3.4	(355)	(223)	(66)	(66)	(66)	(66)	(25)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Contribution	5.4	3.4	(10,337)	(6,509)	(1,914)	(1,914)	(1,914)	(1,914)	(767)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2013	Contribution	5.6	2.6	(8,652)	(4,017)	(1,545)	(1,545)	(1,545)	(927)	0	0	0
2709	Scappoose Public Library	6/30/2015	Proportion	5.3	4.3	17,187	13,944	3,243	3,243	3,243	3,243	3,243	972	0
2709	Scappoose Public Library	6/30/2015	Contribution	5.3	4.3	(3,736)	(3,031)	(705)	(705)	(705)	(705)	(211)	0	0
2709	Scappoose Public Library	6/30/2014	Proportion	5.4	3.4	516	324	96	96	96	96	36	0	0
2709	Scappoose Public Library	6/30/2014	Contribution	5.4	3.4	(12,587)	(7,925)	(2,331)	(2,331)	(2,331)	(2,331)	(932)	0	0
2709	Scappoose Public Library	6/30/2013	Contribution	5.6	2.6	(4,679)	(2,171)	(836)	(836)	(836)	(499)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2015	Proportion	5.3	4.3	(51,032)	(41,403)	(9,629)	(9,629)	(9,629)	(9,629)	(9,629)	(2,887)	0
2710	Klamath County Emergency Communications District	6/30/2015	Contribution	5.3	4.3	12,336	10,008	2,328	2,328	2,328	2,328	2,328	696	0
2710	Klamath County Emergency Communications District	6/30/2014	Proportion	5.4	3.4	(15,901)	(10,011)	(2,945)	(2,945)	(2,945)	(2,945)	(1,176)	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Contribution	5.4	3.4	(21,229)	(13,367)	(3,931)	(3,931)	(3,931)	(3,931)	(1,574)	0	0
2710	Klamath County Emergency Communications District	6/30/2013	Contribution	5.6	2.6	(7,827)	(3,633)	(1,398)	(1,398)	(1,398)	(837)	0	0	0
2712	Jefferson County EMS	6/30/2015	Proportion	5.3	4.3	62,248	50,503	11,745	11,745	11,745	11,745	11,745	3,523	0
2712	Jefferson County EMS	6/30/2015	Contribution	5.3	4.3	9,869	8,007	1,862	1,862	1,862	1,862	1,862	559	0
2712	Jefferson County EMS	6/30/2014	Proportion	5.4	3.4	(19,200)	(12,088)	(3,556)	(3,556)	(3,556)	(3,556)	(1,420)	0	0
2712	Jefferson County EMS	6/30/2014	Contribution	5.4	3.4	9,127	5,747	1,690	1,690	1,690	1,690	677	0	0
2712	Jefferson County EMS	6/30/2013	Contribution	5.6	2.6	3,023	1,403	540	540	540	323	0	0	0
2713	Port of Tillamook Bay	6/30/2015	Proportion	5.3	4.3	43,661	35,423	8,238	8,238	8,238	8,238	8,238	2,471	0
2713	Port of Tillamook Bay	6/30/2015	Contribution	5.3	4.3	2,542	2,062	480	480	480	480	480	142	0
2713	Port of Tillamook Bay	6/30/2014	Proportion	5.4	3.4	(60,842)	(38,308)	(11,267)	(11,267)	(11,267)	(11,267)	(4,507)	0	0
2713	Port of Tillamook Bay	6/30/2014	Contribution	5.4	3.4	(18,205)	(11,463)	(3,371)	(3,371)	(3,371)	(3,371)	(1,350)	0	0
2713	Port of Tillamook Bay	6/30/2013	Contribution	5.6	2.6	(30,538)	(14,179)	(5,453)	(5,453)	(5,453)	(3,273)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Proportion	5.3	4.3	(14,371)	(11,659)	(2,712)	(2,712)	(2,712)	(2,712)	(2,712)	(811)	0
2714	Winchester Bay Sanitary District	6/30/2015	Contribution	5.3	4.3	8,731	7,084	1,647	1,647	1,647	1,647	1,647	496	0
2714	Winchester Bay Sanitary District	6/30/2014	Proportion	5.4	3.4	(4,016)	(2,528)	(744)	(744)	(744)	(744)	(296)	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Contribution	5.4	3.4	1,461	919	271	271	271	271	106	0	0
2714	Winchester Bay Sanitary District	6/30/2013	Contribution	5.6	2.6	3,303	1,533	590	590	590	353	0	0	0
2715	Jackson County Fire District 3	6/30/2015	Proportion	5.3	4.3	(298,123)	(241,873)	(56,250)	(56,250)	(56,250)	(56,250)	(56,250)	(16,873)	0
2715	Jackson County Fire District 3	6/30/2015	Contribution	5.3	4.3	(35,927)	(29,148)	(6,779)	(6,779)	(6,779)	(6,779)	(2,032)	0	0
2715	Jackson County Fire District 3	6/30/2014	Proportion	5.4	3.4	395,413	248,963	73,225	73,225	73,225	73,225	29,288	0	0
2715	Jackson County Fire District 3	6/30/2014	Contribution	5.4	3.4	(274,863)	(173,061)	(50,901)	(50,901)	(50,901)	(50,901)	(20,358)	0	0
2715	Jackson County Fire District 3	6/30/2013	Contribution	5.6	2.6	37,312	17,323	6,663	6,663	6,663	3,997	0	0	0
2716	Neskowin Water District	6/30/2015	Proportion	5.3	4.3	(864)	(701)	(163)	(163)	(163)	(163)	(163)	(49)	0
2716	Neskowin Water District	6/30/2015	Contribution	5.3	4.3	(1,817)	(1,474)	(343)	(343)	(343)	(343)	(102)	0	0
2716	Neskowin Water District	6/30/2014	Proportion	5.4	3.4	(4,191)	(2,639)	(776)	(776)	(776)	(776)	(311)	0	0
2716	Neskowin Water District	6/30/2014	Contribution	5.4	3.4	(8,587)	(5,407)	(1,590)	(1,590)	(1,590)	(1,590)	(637)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2716	Neskowin Water District	6/30/2013	Contribution	5.6	2.6	(7,074)	(3,285)	(1,263)	(1,263)	(1,263)	(1,263)	(759)	0	0
2717	Ice Fountain Water District	6/30/2015	Proportion	5.3	4.3	16,979	13,775	3,204	3,204	3,204	3,204	3,204	959	0
2717	Ice Fountain Water District	6/30/2015	Contribution	5.3	4.3	10,177	8,257	1,920	1,920	1,920	1,920	1,920	577	0
2717	Ice Fountain Water District	6/30/2014	Proportion	5.4	3.4	(5,338)	(3,360)	(989)	(989)	(989)	(989)	(393)	0	0
2717	Ice Fountain Water District	6/30/2014	Contribution	5.4	3.4	3,009	1,895	557	557	557	557	224	0	0
2717	Ice Fountain Water District	6/30/2013	Contribution	5.6	2.6	(2,198)	(1,022)	(392)	(392)	(392)	(238)	0	0	0
2718	Curry Library	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2015	Contribution	5.3	4.3	15,818	12,833	2,985	2,985	2,985	2,985	2,985	893	0
2718	Curry Library	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2015	Proportion	5.3	4.3	(142,356)	(115,496)	(26,860)	(26,860)	(26,860)	(26,860)	(26,860)	(8,056)	0
2721	Klamath Housing Authority	6/30/2015	Contribution	5.3	4.3	11,131	9,031	2,100	2,100	2,100	2,100	2,100	631	0
2721	Klamath Housing Authority	6/30/2014	Proportion	5.4	3.4	184	116	34	34	34	34	14	0	0
2721	Klamath Housing Authority	6/30/2014	Contribution	5.4	3.4	(41,808)	(26,324)	(7,742)	(7,742)	(7,742)	(7,742)	(3,098)	0	0
2721	Klamath Housing Authority	6/30/2013	Contribution	5.6	2.6	(18,880)	(8,767)	(3,371)	(3,371)	(3,371)	(2,025)	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Proportion	5.3	4.3	108,571	88,086	20,485	20,485	20,485	20,485	20,485	6,146	0
2722	Tillamook 9-1-1	6/30/2015	Contribution	5.3	4.3	1,268	1,029	239	239	239	239	239	73	0
2722	Tillamook 9-1-1	6/30/2014	Proportion	5.4	3.4	(3,555)	(2,239)	(658)	(658)	(658)	(265)	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Contribution	5.4	3.4	24,353	15,333	4,510	4,510	4,510	4,510	1,803	0	0
2722	Tillamook 9-1-1	6/30/2013	Contribution	5.6	2.6	23,770	11,035	4,245	4,245	4,245	2,545	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Contribution	5.4	3.4	1,784	1,124	330	330	330	330	134	0	0
2723	Oregon Coastal Zone Management Association	6/30/2013	Contribution	5.6	2.6	2,756	1,280	492	492	492	296	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Proportion	5.3	4.3	21,897	17,765	4,132	4,132	4,132	4,132	1,237	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Contribution	5.3	4.3	(5,008)	(4,063)	(945)	(945)	(945)	(945)	(283)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Proportion	5.4	3.4	1,639	1,031	304	304	304	304	119	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Contribution	5.4	3.4	11,513	7,249	2,132	2,132	2,132	2,132	853	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2013	Contribution	5.6	2.6	12,997	6,034	2,321	2,321	2,321	1,392	0	0	0
2725	West Valley Fire District	6/30/2015	Proportion	5.3	4.3	66,963	54,328	12,635	12,635	12,635	12,635	3,788	0	0
2725	West Valley Fire District	6/30/2015	Contribution	5.3	4.3	10,192	8,269	1,923	1,923	1,923	1,923	577	0	0
2725	West Valley Fire District	6/30/2014	Proportion	5.4	3.4	19,185	12,079	3,553	3,553	3,553	3,553	1,420	0	0
2725	West Valley Fire District	6/30/2014	Contribution	5.4	3.4	(30,787)	(19,385)	(5,701)	(5,701)	(5,701)	(2,282)	0	0	0
2725	West Valley Fire District	6/30/2013	Contribution	5.6	2.6	711	330	127	127	127	76	0	0	0
2726	Yamhill Communications Agency	6/30/2015	Proportion	5.3	4.3	(212,877)	(172,712)	(40,165)	(40,165)	(40,165)	(40,165)	(12,052)	0	0
2726	Yamhill Communications Agency	6/30/2015	Contribution	5.3	4.3	5,495	4,458	1,037	1,037	1,037	1,037	310	0	0
2726	Yamhill Communications Agency	6/30/2014	Proportion	5.4	3.4	(47,079)	(29,643)	(8,718)	(8,718)	(8,718)	(3,489)	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Contribution	5.4	3.4	(59,522)	(37,476)	(11,023)	(11,023)	(11,023)	(4,407)	0	0	0
2726	Yamhill Communications Agency	6/30/2013	Contribution	5.6	2.6	(45,478)	(8,121)	(8,121)	(8,121)	(4,873)	0	0	0	0
2728	Baker County Library District	6/30/2015	Proportion	5.3	4.3	(57,132)	(46,352)	(10,780)	(10,780)	(10,780)	(10,780)	(3,232)	0	0
2728	Baker County Library District	6/30/2015	Contribution	5.3	4.3	19,500	15,821	3,679	3,679	3,679	3,679	1,105	0	0
2728	Baker County Library District	6/30/2014	Proportion	5.4	3.4	5,710	3,596	1,057	1,057	1,057	425	0	0	0
2728	Baker County Library District	6/30/2014	Contribution	5.4	3.4	(19,814)	(12,476)	(3,669)	(3,669)	(3,669)	(1,469)	0	0	0
2728	Baker County Library District	6/30/2013	Contribution	5.6	2.6	(5,489)	(2,549)	(980)	(980)	(980)	(589)	0	0	0
2729	Douglas County Fire District 2	6/30/2015	Proportion	5.3	4.3	(795,431)	(645,350)	(150,081)	(150,081)	(150,081)	(150,081)	(45,026)	0	0
2729	Douglas County Fire District 2	6/30/2015	Contribution	5.3	4.3	(87,764)	(71,205)	(16,559)	(16,559)	(16,559)	(16,559)	(4,969)	0	0
2729	Douglas County Fire District 2	6/30/2014	Proportion	5.4	3.4	(94,291)	(59,369)	(17,461)	(17,461)	(17,461)	(6,986)	0	0	0
2729	Douglas County Fire District 2	6/30/2014	Contribution	5.4	3.4	(676,605)	(426,011)	(125,297)	(125,297)	(125,297)	(50,120)	0	0	0
2729	Douglas County Fire District 2	6/30/2013	Contribution	5.6	2.6	(500,727)	(232,479)	(89,416)	(89,416)	(89,416)	(53,647)	0	0	0
2731	Canby Utility Board	6/30/2015	Proportion	5.3	4.3	(235,946)	(191,428)	(44,518)	(44,518)	(44,518)	(44,518)	(13,356)	0	0
2731	Canby Utility Board	6/30/2015	Contribution	5.3	4.3	5,928	4,810	1,118	1,118	1,118	338	0	0	0
2731	Canby Utility Board	6/30/2014	Proportion	5.4	3.4	63,260	39,830	11,715	11,715	11,715	4,685	0	0	0
2731	Canby Utility Board	6/30/2014	Contribution	5.4	3.4	(86,281)	(54,325)	(15,978)	(15,978)	(15,978)	(6,391)	0	0	0
2731	Canby Utility Board	6/30/2013	Contribution	5.6	2.6	(15,027)	(6,978)	(2,683)	(2,683)	(2,683)	(1,612)	0	0	0
2732	Umatilla County Special Library District	6/30/2015	Proportion	5.3	4.3	2,609	2,117	492	492	492	492	149	0	0
2732	Umatilla County Special Library District	6/30/2015	Contribution	5.3	4.3	2,476	2,009	467	467	467	467	141	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2732	Umatilla County Special Library District	6/30/2014	Proportion	5.4	3.4	(2,346)	(1,478)	(434)	(434)	(434)	(434)	(176)	0	0
2732	Umatilla County Special Library District	6/30/2014	Contribution	5.4	3.4	(6,641)	(4,181)	(1,230)	(1,230)	(1,230)	(1,230)	(491)	0	0
2732	Umatilla County Special Library District	6/30/2013	Contribution	5.6	2.6	(5,474)	(2,540)	(978)	(978)	(978)	(584)	0	0	0
2733	Wiard Memorial Park District	6/30/2015	Proportion	5.3	4.3	(32,833)	(26,638)	(6,195)	(6,195)	(6,195)	(6,195)	(6,195)	(1,858)	0
2733	Wiard Memorial Park District	6/30/2015	Contribution	5.3	4.3	(14,506)	(11,769)	(2,737)	(2,737)	(2,737)	(2,737)	(821)	0	0
2733	Wiard Memorial Park District	6/30/2014	Proportion	5.4	3.4	2,764	1,740	512	512	512	512	204	0	0
2733	Wiard Memorial Park District	6/30/2014	Contribution	5.4	3.4	(26,289)	(16,553)	(4,868)	(4,868)	(4,868)	(4,868)	(1,949)	0	0
2733	Wiard Memorial Park District	6/30/2013	Contribution	5.6	2.6	(20,396)	(9,470)	(3,642)	(3,642)	(3,642)	(2,186)	0	0	0
2734	Seal Rock Water District	6/30/2015	Proportion	5.3	4.3	7,221	5,859	1,362	1,362	1,362	1,362	1,362	411	0
2734	Seal Rock Water District	6/30/2015	Contribution	5.3	4.3	(4,564)	(3,703)	(861)	(861)	(861)	(861)	(861)	(259)	0
2734	Seal Rock Water District	6/30/2014	Proportion	5.4	3.4	8,101	2,867	2,383	2,383	2,383	2,383	952	0	0
2734	Seal Rock Water District	6/30/2014	Contribution	5.4	3.4	(28,635)	(18,029)	(5,303)	(5,303)	(5,303)	(5,303)	(2,120)	0	0
2734	Seal Rock Water District	6/30/2013	Contribution	5.6	2.6	(14,648)	(6,800)	(2,616)	(2,616)	(2,616)	(1,568)	0	0	0
2736	Wasco 9-1-1	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Proportion	5.3	4.3	9,396	7,623	1,773	1,773	1,773	1,773	1,773	531	0
2737	Portland Energy Conservation Inc	6/30/2015	Contribution	5.3	4.3	(7,095)	(5,756)	(1,339)	(1,339)	(1,339)	(1,339)	(1,339)	(400)	0
2737	Portland Energy Conservation Inc	6/30/2014	Proportion	5.4	3.4	2,133	395	395	395	395	395	158	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Contribution	5.4	3.4	(6,564)	(4,132)	(1,216)	(1,216)	(1,216)	(1,216)	(484)	0	0
2737	Portland Energy Conservation Inc	6/30/2013	Contribution	5.6	2.6	(4,460)	(2,072)	(796)	(796)	(796)	(480)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(186,583)	(151,379)	(35,204)	(35,204)	(35,204)	(35,204)	(35,204)	(10,563)	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	43,960	35,666	8,294	8,294	8,294	8,294	8,294	2,490	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	73,082	46,014	13,534	13,534	13,534	13,534	5,412	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(27,320)	(17,202)	(5,059)	(5,059)	(5,059)	(5,059)	(2,025)	0	0
2739	Scappoose Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	53,055	24,633	9,474	9,474	9,474	5,685	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Proportion	5.3	4.3	(8,904)	(7,224)	(1,680)	(1,680)	(1,680)	(1,680)	(504)	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Contribution	5.3	4.3	6,783	5,503	1,280	1,280	1,280	1,280	383	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Proportion	5.4	3.4	(994)	(626)	(184)	(184)	(184)	(184)	(74)	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Contribution	5.4	3.4	(1,589)	(1,001)	(294)	(294)	(294)	(294)	(119)	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2013	Contribution	5.6	2.6	(1,000)	(463)	(179)	(179)	(179)	(105)	0	0	0
2741	Port of Garibaldi	6/30/2015	Proportion	5.3	4.3	(90,240)	(73,214)	(17,026)	(17,026)	(17,026)	(17,026)	(5,110)	0	0
2741	Port of Garibaldi	6/30/2015	Contribution	5.3	4.3	12,770	10,361	2,409	2,409	2,409	2,409	725	0	0
2741	Port of Garibaldi	6/30/2014	Proportion	5.4	3.4	13,428	8,454	2,487	2,487	2,487	2,487	993	0	0
2741	Port of Garibaldi	6/30/2014	Contribution	5.4	3.4	(18,647)	(11,741)	(3,453)	(3,453)	(3,453)	(1,382)	0	0	0
2741	Port of Garibaldi	6/30/2013	Contribution	5.6	2.6	(4,659)	(2,163)	(832)	(832)	(832)	(499)	0	0	0
2742	Amity Fire District	6/30/2015	Proportion	5.3	4.3	(5,456)	(4,427)	(1,029)	(1,029)	(1,029)	(1,029)	(311)	0	0
2742	Amity Fire District	6/30/2015	Contribution	5.3	4.3	1,717	1,393	324	324	324	324	97	0	0
2742	Amity Fire District	6/30/2014	Proportion	5.4	3.4	1,320	832	244	244	244	244	100	0	0
2742	Amity Fire District	6/30/2014	Contribution	5.4	3.4	(1,438)	(906)	(266)	(266)	(266)	(108)	0	0	0
2742	Amity Fire District	6/30/2013	Contribution	5.6	2.6	2,693	1,250	481	481	481	288	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2015	Contribution	5.3	4.3	4,726	3,834	892	892	892	892	266	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Proportion	5.4	3.4	(149)	(93)	(28)	(28)	(28)	(28)	(9)	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Contribution	5.4	3.4	8,780	5,528	1,626	1,626	1,626	1,626	650	0	0
2743	Douglas Soil & Water Conservation District	6/30/2013	Contribution	5.6	2.6	12,572	5,837	2,245	2,245	2,245	1,347	0	0	0
2745	Clackamas County Fire District	6/30/2015	Proportion	5.3	4.3	1,322,061	1,072,616	249,445	249,445	249,445	249,445	74,836	0	0
2745	Clackamas County Fire District	6/30/2015	Contribution	5.3	4.3	672,872	545,915	126,957	126,957	126,957	126,957	38,087	0	0
2745	Clackamas County Fire District	6/30/2014	Proportion	5.4	3.4	147,031	92,575	27,228	27,228	27,228	10,891	0	0	0
2745	Clackamas County Fire District	6/30/2014	Contribution	5.4	3.4	(144,790)	(91,164)	(26,813)	(26,813)	(26,813)	(10,725)	0	0	0
2745	Clackamas County Fire District	6/30/2013	Contribution	5.6	2.6	253,027	117,478	45,183	45,183	45,183	27,112	0	0	0
2746	Marion-Salem Data Center	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Contribution	5.4	3.4	4,668	2,940	864	864	864	348	0	0	0
2746	Marion-Salem Data Center	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2015	Proportion	5.3	4.3	(82,173)	(66,669)	(15,504)	(15,504)	(15,504)	(15,504)	(4,653)	0	0
2747	Salem Housing Authority	6/30/2015	Contribution	5.3	4.3	32,346	26,243	6,103	6,103	6,103	6,103	1,831	0	0
2747	Salem Housing Authority	6/30/2014	Proportion	5.4	3.4	(71,440)	(44,980)	(13,230)	(13,230)	(13,230)	(5,290)	0	0	0
2747	Salem Housing Authority	6/30/2014	Contribution	5.4	3.4	(11,188)	(7,044)	(2,072)	(2,072)	(2,072)	(828)	0	0	0
2747	Salem Housing Authority	6/30/2013	Contribution	5.6	2.6	5,888	2,735	1,051	1,051	1,051	633	0	0	0
2749	Black Butte Ranch Police	6/30/2015	Proportion	5.3	4.3	(54,023)	(43,830)	(10,193)	(10,193)	(10,193)	(10,193)	(3,058)	0	0
2749	Black Butte Ranch Police	6/30/2015	Contribution	5.3	4.3	(3,657)	(2,967)	(690)	(690)	(690)	(207)	0	0	0
2749	Black Butte Ranch Police	6/30/2014	Proportion	5.4	3.4	30,360	19,116	5,622	5,622	5,622	2,250	0	0	0
2749	Black Butte Ranch Police	6/30/2014	Contribution	5.4	3.4	(18,993)	(11,959)	(3,517)	(3,517)	(3,517)	(1,408)	0	0	0
2749	Black Butte Ranch Police	6/30/2013	Contribution	5.6	2.6	10,020	4,653	1,789	1,789	1,789	1,075	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2750	Eastern Oregon Human Services Consortium	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	51,610	41,872	9,738	9,738	9,738	9,738	9,738	9,738	2,920
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(7,602)	(6,168)	(1,434)	(1,434)	(1,434)	(1,434)	(1,434)	(1,434)	(432)
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(47,742)	(30,060)	(8,841)	(8,841)	(8,841)	(8,841)	(8,841)	(8,841)	(3,537)
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	11,284	7,104	2,090	2,090	2,090	2,090	2,090	2,090	834
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(12,001)	(5,572)	(2,143)	(2,143)	(2,143)	(2,143)	(2,143)	(2,143)	0
2753	Linn-Benton Housing Authority	6/30/2015	Proportion	5.3	4.3	46,241	37,516	8,725	8,725	8,725	8,725	8,725	8,725	2,616
2753	Linn-Benton Housing Authority	6/30/2015	Contribution	5.3	4.3	(23,201)	(18,823)	(4,378)	(4,378)	(4,378)	(4,378)	(4,378)	(4,378)	(1,311)
2753	Linn-Benton Housing Authority	6/30/2014	Proportion	5.4	3.4	67,241	42,337	12,452	12,452	12,452	12,452	12,452	12,452	4,981
2753	Linn-Benton Housing Authority	6/30/2014	Contribution	5.4	3.4	(46,582)	(29,330)	(8,626)	(8,626)	(8,626)	(8,626)	(8,626)	(8,626)	(3,452)
2753	Linn-Benton Housing Authority	6/30/2013	Contribution	5.6	2.6	(7,266)	(3,372)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)	0
2754	Western Lane Ambulance District	6/30/2015	Proportion	5.3	4.3	(126,192)	(102,382)	(23,810)	(23,810)	(23,810)	(23,810)	(23,810)	(23,810)	(7,142)
2754	Western Lane Ambulance District	6/30/2015	Contribution	5.3	4.3	(17,937)	(14,553)	(3,384)	(3,384)	(3,384)	(3,384)	(3,384)	(3,384)	(1,017)
2754	Western Lane Ambulance District	6/30/2014	Proportion	5.4	3.4	(34,101)	(21,471)	(6,315)	(6,315)	(6,315)	(6,315)	(6,315)	(6,315)	0
2754	Western Lane Ambulance District	6/30/2014	Contribution	5.4	3.4	(29,248)	(18,416)	(5,416)	(5,416)	(5,416)	(5,416)	(5,416)	(5,416)	(2,168)
2754	Western Lane Ambulance District	6/30/2013	Contribution	5.6	2.6	(25,755)	(11,958)	(4,599)	(4,599)	(4,599)	(4,599)	(4,599)	(4,599)	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Contribution	5.3	4.3	654	531	123	123	123	123	123	123	39
2756	Sandy Area Sch Trans Agency	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2015	Proportion	5.3	4.3	(26,105)	(21,180)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(4,925)	(1,480)
2757	City of Stayton	6/30/2015	Contribution	5.3	4.3	20,350	16,510	3,840	3,840	3,840	3,840	3,840	3,840	1,150
2757	City of Stayton	6/30/2014	Proportion	5.4	3.4	3,946	2,484	731	731	731	731	731	731	291
2757	City of Stayton	6/30/2014	Contribution	5.4	3.4	(8,402)	(5,290)	(1,556)	(1,556)	(1,556)	(1,556)	(1,556)	(1,556)	(622)
2757	City of Stayton	6/30/2013	Contribution	5.6	2.6	(2,394)	(1,110)	(428)	(428)	(428)	(428)	(428)	(428)	0
2758	Mohawk Valley Rural Fire District	6/30/2015	Proportion	5.3	4.3	13,554	10,997	2,557	2,557	2,557	2,557	2,557	2,557	769
2758	Mohawk Valley Rural Fire District	6/30/2015	Contribution	5.3	4.3	(6,258)	(5,077)	(1,181)	(1,181)	(1,181)	(1,181)	(1,181)	(1,181)	(353)
2758	Mohawk Valley Rural Fire District	6/30/2014	Proportion	5.4	3.4	12,193	7,677	2,258	2,258	2,258	2,258	2,258	2,258	903
2758	Mohawk Valley Rural Fire District	6/30/2014	Contribution	5.4	3.4	(3,787)	(2,385)	(701)	(701)	(701)	(701)	(701)	(701)	(282)
2758	Mohawk Valley Rural Fire District	6/30/2013	Contribution	5.6	2.6	2,297	1,067	410	410	410	410	410	410	247
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	10,141	8,228	1,913	1,913	1,913	1,913	1,913	1,913	576
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	3,947	3,202	745	745	745	745	745	745	222
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	2,215	1,395	410	410	410	410	410	410	165
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(1,261)	(793)	(234)	(234)	(234)	(234)	(234)	(234)	(91)
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(420)	(195)	(75)	(75)	(75)	(75)	(75)	(75)	0
2761	Clackamas River Water	6/30/2015	Proportion	5.3	4.3	(223,199)	(181,086)	(42,113)	(42,113)	(42,113)	(42,113)	(42,113)	(42,113)	(12,634)
2761	Clackamas River Water	6/30/2015	Contribution	5.3	4.3	87,168	70,721	16,447	16,447	16,447	16,447	16,447	16,447	4,933
2761	Clackamas River Water	6/30/2014	Proportion	5.4	3.4	(15,782)	(9,936)	(2,923)	(2,923)	(2,923)	(2,923)	(2,923)	(2,923)	(1,167)
2761	Clackamas River Water	6/30/2014	Contribution	5.4	3.4	(52,283)	(32,919)	(9,682)	(9,682)	(9,682)	(9,682)	(9,682)	(9,682)	(3,873)
2761	Clackamas River Water	6/30/2013	Contribution	5.6	2.6	26,205	12,168	4,679	4,679	4,679	4,679	4,679	4,679	2,810
2763	Junction City Fire Department	6/30/2015	Proportion	5.3	4.3	(75,715)	(61,429)	(14,286)	(14,286)	(14,286)	(14,286)	(14,286)	(14,286)	(4,285)
2763	Junction City Fire Department	6/30/2015	Contribution	5.3	4.3	15,558	12,623	2,935	2,935	2,935	2,935	2,935	2,935	883
2763	Junction City Fire Department	6/30/2014	Proportion	5.4	3.4	29,109	18,327	5,391	5,391	5,391	5,391	5,391	5,391	2,154
2763	Junction City Fire Department	6/30/2014	Contribution	5.4	3.4	(3,437)	(2,165)	(636)	(636)	(636)	(636)	(636)	(636)	(257)
2763	Junction City Fire Department	6/30/2013	Contribution	5.6	2.6	15,476	7,184	2,764	2,764	2,764	2,764	2,764	2,764	1,656
2765	Green Sanitary	6/30/2015	Proportion	5.3	4.3	(19,631)	(15,927)	(3,704)	(3,704)	(3,704)	(3,704)	(3,704)	(3,704)	(1,111)
2765	Green Sanitary	6/30/2015	Contribution	5.3	4.3	8,912	7,230	1,682	1,682	1,682	1,682	1,682	1,682	502
2765	Green Sanitary	6/30/2014	Proportion	5.4	3.4	3,851	2,425	713	713	713	713	713	713	286
2765	Green Sanitary	6/30/2014	Contribution	5.4	3.4	(11,626)	(7,320)	(2,153)	(2,153)	(2,153)	(2,153)	(2,153)	(2,153)	(861)
2765	Green Sanitary	6/30/2013	Contribution	5.6	2.6	(4,073)	(1,892)	(727)	(727)	(727)	(727)	(727)	(727)	0
2766	Southwest Lincoln County Water District	6/30/2015	Proportion	5.3	4.3	(567)	(460)	(107)	(107)	(107)	(107)	(107)	(107)	(32)
2766	Southwest Lincoln County Water District	6/30/2015	Contribution	5.3	4.3	12,073	9,795	2,278	2,278	2,278	2,278	2,278	2,278	683
2766	Southwest Lincoln County Water District	6/30/2014	Proportion	5.4	3.4	(13,373)	(8,421)	(2,476)	(2,476)	(2,476)	(2,476)	(2,476)	(2,476)	(993)
2766	Southwest Lincoln County Water District	6/30/2014	Contribution	5.4	3.4	(4,989)	(3,141)	(924)	(924)	(924)	(924)	(924)	(924)	(369)
2766	Southwest Lincoln County Water District	6/30/2013	Contribution	5.6	2.6	(974)	(452)	(174)	(174)	(174)	(174)	(174)	(174)	0
2767	Springfield Utility Board	6/30/2015	Proportion	5.3	4.3	5,090	4,130	960	960	960	960	960	960	290
2767	Springfield Utility Board	6/30/2015	Contribution	5.3	4.3	3,039	2,466	573	573	573	573	573	573	174
2767	Springfield Utility Board	6/30/2014	Proportion	5.4	3.4	3,013	1,897	558	558	558	558	558	558	223
2767	Springfield Utility Board	6/30/2014	Contribution	5.4	3.4	(509)	(321)	(94)	(94)	(94)	(94)	(94)	(94)	(39)
2767	Springfield Utility Board	6/30/2013	Contribution	5.6	2.6	1,262	587	225	225	225	225	225	225	137
2768	Lake County Library District	6/30/2015	Proportion	5.3	4.3	(32,009)	(25,970)	(6,039)	(6,039)	(6,039)	(6,039)	(6,039)	(6,039)	(1,814)
2768	Lake County Library District	6/30/2015	Contribution	5.3	4.3	5,738	4,655	1,083	1,083	1,083	1,083	1,083	1,083	323
2768	Lake County Library District	6/30/2014	Proportion	5.4	3.4	6,877	4,329	1,274	1,274	1,274	1,274	1,274	1,274	507

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2768	Lake County Library District	6/30/2014	Contribution	5.4	3.4	(4,672)	(2,942)	(865)	(865)	(865)	(865)	(865)	(347)	0
2768	Lake County Library District	6/30/2013	Contribution	5.6	2.6	5,037	2,340	899	899	899	542	0	0	0
2771	Harbor Water PUD	6/30/2015	Proportion	5.3	4.3	18,825	15,273	3,552	3,552	3,552	3,552	3,552	1,065	0
2771	Harbor Water PUD	6/30/2015	Contribution	5.3	4.3	13,045	10,584	2,461	2,461	2,461	2,461	2,461	740	0
2771	Harbor Water PUD	6/30/2014	Proportion	5.4	3.4	(6,356)	(4,002)	(1,177)	(1,177)	(1,177)	(1,177)	(471)	0	0
2771	Harbor Water PUD	6/30/2014	Contribution	5.4	3.4	4,206	2,648	779	779	779	779	311	0	0
2771	Harbor Water PUD	6/30/2013	Contribution	5.6	2.6	482	224	86	86	86	52	0	0	0
2772	Umatilla County Soil & Water District	6/30/2015	Proportion	5.3	4.3	12,794	10,380	2,414	2,414	2,414	2,414	2,414	724	0
2772	Umatilla County Soil & Water District	6/30/2015	Contribution	5.3	4.3	(7,203)	(5,844)	(1,359)	(1,359)	(1,359)	(1,359)	(1,359)	(408)	0
2772	Umatilla County Soil & Water District	6/30/2014	Proportion	5.4	3.4	(10,575)	(6,659)	(1,958)	(1,958)	(1,958)	(1,958)	(785)	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Contribution	5.4	3.4	(4,370)	(2,752)	(809)	(809)	(809)	(809)	(325)	0	0
2772	Umatilla County Soil & Water District	6/30/2013	Contribution	5.6	2.6	(7,478)	(3,473)	(1,335)	(1,335)	(1,335)	(803)	0	0	0
2773	Housing Authority of Jackson County	6/30/2015	Proportion	5.3	4.3	(200,721)	(162,849)	(37,872)	(37,872)	(37,872)	(37,872)	(37,872)	(11,361)	0
2773	Housing Authority of Jackson County	6/30/2015	Contribution	5.3	4.3	53,429	43,348	10,081	10,081	10,081	10,081	10,081	3,024	0
2773	Housing Authority of Jackson County	6/30/2014	Proportion	5.4	3.4	59,226	37,290	10,968	10,968	10,968	10,968	4,386	0	0
2773	Housing Authority of Jackson County	6/30/2014	Contribution	5.4	3.4	(52,004)	(32,744)	(9,630)	(9,630)	(9,630)	(9,630)	(3,854)	0	0
2773	Housing Authority of Jackson County	6/30/2013	Contribution	5.6	2.6	63,802	29,623	11,393	11,393	11,393	6,837	0	0	0
2774	Oregon Trail Library District	6/30/2015	Proportion	5.3	4.3	(6,807)	(5,523)	(1,284)	(1,284)	(1,284)	(1,284)	(1,284)	(387)	0
2774	Oregon Trail Library District	6/30/2015	Contribution	5.3	4.3	(2,891)	(2,346)	(545)	(545)	(545)	(545)	(545)	(166)	0
2774	Oregon Trail Library District	6/30/2014	Proportion	5.4	3.4	979	617	181	181	181	181	74	0	0
2774	Oregon Trail Library District	6/30/2014	Contribution	5.4	3.4	(4,513)	(2,841)	(836)	(836)	(836)	(836)	(333)	0	0
2774	Oregon Trail Library District	6/30/2013	Contribution	5.6	2.6	(1,862)	(866)	(332)	(332)	(332)	(202)	0	0	0
2776	Rainier Cemetery District	6/30/2015	Proportion	5.3	4.3	(20,912)	(16,966)	(3,946)	(3,946)	(3,946)	(3,946)	(3,946)	(1,182)	0
2776	Rainier Cemetery District	6/30/2015	Contribution	5.3	4.3	1,091	885	206	206	206	206	206	61	0
2776	Rainier Cemetery District	6/30/2014	Proportion	5.4	3.4	4,372	2,752	810	810	810	810	322	0	0
2776	Rainier Cemetery District	6/30/2014	Contribution	5.4	3.4	(3,434)	(2,162)	(636)	(636)	(636)	(636)	(254)	0	0
2776	Rainier Cemetery District	6/30/2013	Contribution	5.6	2.6	(1,863)	(864)	(333)	(333)	(333)	(198)	0	0	0
2777	City of Newberg	6/30/2015	Proportion	5.3	4.3	(431,833)	(350,355)	(81,478)	(81,478)	(81,478)	(81,478)	(81,478)	(24,443)	0
2777	City of Newberg	6/30/2015	Contribution	5.3	4.3	39,572	32,106	7,466	7,466	7,466	7,466	2,242	0	0
2777	City of Newberg	6/30/2014	Proportion	5.4	3.4	127,941	80,555	23,693	23,693	23,693	23,693	9,476	0	0
2777	City of Newberg	6/30/2014	Contribution	5.4	3.4	(198,816)	(125,180)	(36,818)	(36,818)	(36,818)	(36,818)	(14,726)	0	0
2777	City of Newberg	6/30/2013	Contribution	5.6	2.6	7,964	3,698	1,422	1,422	1,422	854	0	0	0
2778	Mulino Water District 23	6/30/2015	Proportion	5.3	4.3	(5,478)	(4,444)	(1,034)	(1,034)	(1,034)	(1,034)	(1,034)	(308)	0
2778	Mulino Water District 23	6/30/2015	Contribution	5.3	4.3	1,438	1,167	271	271	271	271	83	0	0
2778	Mulino Water District 23	6/30/2014	Proportion	5.4	3.4	2,929	1,845	542	542	542	542	219	0	0
2778	Mulino Water District 23	6/30/2014	Contribution	5.4	3.4	(370)	(232)	(69)	(69)	(69)	(69)	(25)	0	0
2778	Mulino Water District 23	6/30/2013	Contribution	5.6	2.6	2,213	1,028	395	395	395	238	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	48,951	39,715	9,236	9,236	9,236	9,236	9,236	2,771	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(2,960)	(2,402)	(558)	(558)	(558)	(558)	(558)	(170)	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(5,213)	(3,283)	(965)	(965)	(965)	(965)	(388)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	5,851	3,683	1,084	1,084	1,084	1,084	431	0	0
2779	Brownsville Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	2,450	1,136	438	438	438	260	0	0	0
2780	Nehalem Bay Health District	6/30/2015	Proportion	5.3	4.3	6,503	5,276	1,227	1,227	1,227	1,227	1,227	368	0
2780	Nehalem Bay Health District	6/30/2015	Contribution	5.3	4.3	(893)	(725)	(168)	(168)	(168)	(168)	(168)	(53)	0
2780	Nehalem Bay Health District	6/30/2014	Proportion	5.4	3.4	(2,517)	(1,585)	(466)	(466)	(466)	(466)	(187)	0	0
2780	Nehalem Bay Health District	6/30/2014	Contribution	5.4	3.4	867	545	161	161	161	161	62	0	0
2780	Nehalem Bay Health District	6/30/2013	Contribution	5.6	2.6	(1,291)	(598)	(231)	(231)	(231)	(136)	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Proportion	5.3	4.3	4,808	3,901	907	907	907	907	907	273	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Contribution	5.3	4.3	36,000	29,208	6,792	6,792	6,792	6,792	6,792	2,040	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Proportion	5.4	3.4	(39,419)	(24,819)	(7,300)	(7,300)	(7,300)	(7,300)	(2,919)	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Contribution	5.4	3.4	25,722	16,196	4,763	4,763	4,763	4,763	1,907	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2013	Contribution	5.6	2.6	43,859	20,363	7,832	7,832	7,832	4,699	0	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	2,000	1,623	377	377	377	377	377	115	0
2782	Millington Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	3,196	2,593	603	603	603	603	603	181	0
2782	Millington Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	3,111	1,959	576	576	576	576	231	0	0
2782	Millington Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	2,910	1,350	520	520	520	310	0	0	0
2783	Tillamook Fire District	6/30/2015	Proportion	5.3	4.3	(5,827)	(4,728)	(1,099)	(1,099)	(1,099)	(1,099)	(1,099)	(332)	0
2783	Tillamook Fire District	6/30/2015	Contribution	5.3	4.3	9,804	2,204	2,280	2,280	2,280	2,280	684	0	0
2783	Tillamook Fire District	6/30/2014	Proportion	5.4	3.4	(3,157)	(1,987)	(585)	(585)	(585)	(585)	(232)	0	0
2783	Tillamook Fire District	6/30/2014	Contribution	5.4	3.4	(4,024)	(2,534)	(745)	(745)	(745)	(745)	(299)	0	0
2783	Tillamook Fire District	6/30/2013	Contribution	5.6	2.6	181	85	32	32	32	21	0	0	0
2784	Eisenschmidt Pool	6/30/2015	Proportion	5.3	4.3	(37,594)	(30,501)	(7,093)	(7,093)	(7,093)	(7,093)	(7,093)	(2,129)	0
2784	Eisenschmidt Pool	6/30/2015	Contribution	5.3	4.3	942	764	178	178	178	178	52	0	0
2784	Eisenschmidt Pool	6/30/2014	Proportion	5.4	3.4	12,166	7,660	2,253	2,253	2,253	901	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Contribution	5.4	3.4	(10,418)	(6,560)	(1,929)	(1,929)	(1,929)	(1,929)	(773)	0	0
2784	Eisenschmidt Pool	6/30/2013	Contribution	5.6	2.6	1,965	912	351	351	351	210	0	0	0
2785	Fern Ridge Community Library	6/30/2015	Proportion	5.3	4.3	12,458	10,107	2,351	2,351	2,351	2,351	2,351	703	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2785	Fern Ridge Community Library	6/30/2015	Contribution	5.3	4.3	5,079	4,121	958	958	958	958	958	289	0
2785	Fern Ridge Community Library	6/30/2014	Proportion	5.4	3.4	(28,575)	(17,991)	(5,292)	(5,292)	(5,292)	(5,292)	(2,115)	0	0
2785	Fern Ridge Community Library	6/30/2014	Contribution	5.4	3.4	5,093	3,207	943	943	943	943	378	0	0
2785	Fern Ridge Community Library	6/30/2013	Contribution	5.6	2.6	(6,201)	(2,880)	(1,107)	(1,107)	(1,107)	(666)	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	915	742	173	173	173	173	173	50	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(4,662)	(3,782)	(880)	(880)	(880)	(880)	(880)	(262)	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	2,425	1,527	449	449	449	449	180	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(4,317)	(2,719)	(799)	(799)	(799)	(799)	(322)	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(345)	(159)	(62)	(62)	(62)	(35)	0	0	0
2788	Port of Hood River	6/30/2015	Proportion	5.3	4.3	(22,367)	(18,147)	(4,220)	(4,220)	(4,220)	(4,220)	(4,220)	(1,267)	0
2788	Port of Hood River	6/30/2015	Contribution	5.3	4.3	51,085	41,446	9,639	9,639	9,639	9,639	9,639	2,890	0
2788	Port of Hood River	6/30/2014	Proportion	5.4	3.4	(13,546)	(8,528)	(2,509)	(2,509)	(2,509)	(2,509)	(1,001)	0	0
2788	Port of Hood River	6/30/2014	Contribution	5.4	3.4	(9,321)	(5,869)	(1,726)	(1,726)	(1,726)	(1,726)	(691)	0	0
2788	Port of Hood River	6/30/2013	Contribution	5.6	2.6	850	394	152	152	152	90	0	0	0
2789	Farmers Irrigation District	6/30/2015	Proportion	5.3	4.3	(393)	(319)	(74)	(74)	(74)	(74)	(74)	(23)	0
2789	Farmers Irrigation District	6/30/2015	Contribution	5.3	4.3	(16,597)	(13,465)	(3,132)	(3,132)	(3,132)	(3,132)	(3,132)	(937)	0
2789	Farmers Irrigation District	6/30/2014	Proportion	5.4	3.4	(20,064)	(12,632)	(3,716)	(3,716)	(3,716)	(1,484)	0	0	0
2789	Farmers Irrigation District	6/30/2014	Contribution	5.4	3.4	(31,078)	(19,568)	(5,755)	(5,755)	(5,755)	(5,755)	(2,303)	0	0
2789	Farmers Irrigation District	6/30/2013	Contribution	5.6	2.6	(30,025)	(13,939)	(5,362)	(5,362)	(5,362)	(3,215)	0	0	0
2790	Silver Falls Library District	6/30/2015	Proportion	5.3	4.3	(117,119)	(95,021)	(22,098)	(22,098)	(22,098)	(22,098)	(6,629)	0	0
2790	Silver Falls Library District	6/30/2015	Contribution	5.3	4.3	17,706	14,365	3,341	3,341	3,341	3,341	1,001	0	0
2790	Silver Falls Library District	6/30/2014	Proportion	5.4	3.4	4,968	3,128	920	920	920	368	0	0	0
2790	Silver Falls Library District	6/30/2014	Contribution	5.4	3.4	(18,882)	(11,888)	(3,497)	(3,497)	(3,497)	(1,397)	0	0	0
2790	Silver Falls Library District	6/30/2013	Contribution	5.6	2.6	(2,880)	(1,338)	(514)	(514)	(514)	(310)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Proportion	5.3	4.3	(68,465)	(55,547)	(12,918)	(12,918)	(12,918)	(12,918)	(3,875)	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Contribution	5.3	4.3	7,404	6,007	1,397	1,397	1,397	1,397	419	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Proportion	5.4	3.4	4,316	2,718	799	799	799	321	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.4	3.4	(27,772)	(17,486)	(5,143)	(5,143)	(5,143)	(5,143)	(2,057)	0	0
2792	North Wasco County Parks And Recreation District	6/30/2013	Contribution	5.6	2.6	(10,956)	(5,088)	(1,956)	(1,956)	(1,956)	(1,176)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Proportion	5.3	4.3	1,972	1,600	372	372	372	372	112	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Contribution	5.3	4.3	9,333	7,572	1,761	1,761	1,761	1,761	528	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Proportion	5.4	3.4	51,578	32,476	9,551	9,551	9,551	3,823	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Contribution	5.4	3.4	(12,016)	(7,566)	(2,225)	(2,225)	(2,225)	(891)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2013	Contribution	5.6	2.6	28,871	13,403	5,156	5,156	5,156	3,091	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Proportion	5.3	4.3	106,382	86,310	20,072	20,072	20,072	20,072	6,022	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Contribution	5.3	4.3	7,266	5,895	1,371	1,371	1,371	1,371	411	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Proportion	5.4	3.4	(19,551)	(12,309)	(3,621)	(3,621)	(3,621)	(1,446)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Contribution	5.4	3.4	(4,675)	(2,943)	(866)	(866)	(866)	(345)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2013	Contribution	5.6	2.6	(17,003)	(7,895)	(3,036)	(3,036)	(3,036)	(1,823)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	21,862	17,737	4,125	4,125	4,125	4,125	1,237	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	7,280	5,906	1,374	1,374	1,374	1,374	410	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(1,715)	(1,079)	(318)	(318)	(318)	(125)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	6,832	4,302	1,265	1,265	1,265	507	0	0	0
2796	West Side Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	5,869	2,725	1,048	1,048	1,048	629	0	0	0
2797	Vernonia Fire	6/30/2015	Proportion	5.3	4.3	808	656	152	152	152	152	48	0	0
2797	Vernonia Fire	6/30/2015	Contribution	5.3	4.3	707	574	133	133	133	133	42	0	0
2797	Vernonia Fire	6/30/2014	Proportion	5.4	3.4	499	315	92	92	92	39	0	0	0
2797	Vernonia Fire	6/30/2014	Contribution	5.4	3.4	416	262	77	77	77	31	0	0	0
2797	Vernonia Fire	6/30/2013	Contribution	5.6	2.6	1,125	522	201	201	201	120	0	0	0
2798	Fairview Water District	6/30/2015	Proportion	5.3	4.3	(62,923)	(51,051)	(11,872)	(11,872)	(11,872)	(11,872)	(3,563)	0	0
2798	Fairview Water District	6/30/2015	Contribution	5.3	4.3	(3,465)	(2,811)	(654)	(654)	(654)	(654)	(195)	0	0
2798	Fairview Water District	6/30/2014	Proportion	5.4	3.4	15,395	9,693	2,851	2,851	2,851	1,140	0	0	0
2798	Fairview Water District	6/30/2014	Contribution	5.4	3.4	(15,724)	(9,900)	(2,912)	(2,912)	(2,912)	(1,164)	0	0	0
2798	Fairview Water District	6/30/2013	Contribution	5.6	2.6	(3,645)	(1,692)	(651)	(651)	(651)	(390)	0	0	0
2799	Sublimity Fire District	6/30/2015	Proportion	5.3	4.3	(97,802)	(79,349)	(18,453)	(18,453)	(18,453)	(18,453)	(5,537)	0	0
2799	Sublimity Fire District	6/30/2015	Contribution	5.3	4.3	2,279	1,849	430	430	430	430	129	0	0
2799	Sublimity Fire District	6/30/2014	Proportion	5.4	3.4	6,876	4,330	1,273	1,273	1,273	511	0	0	0
2799	Sublimity Fire District	6/30/2014	Contribution	5.4	3.4	(17,989)	(11,327)	(3,331)	(3,331)	(3,331)	(1,334)	0	0	0
2799	Sublimity Fire District	6/30/2013	Contribution	5.6	2.6	(1,584)	(735)	(283)	(283)	(283)	(169)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(727)	(590)	(137)	(137)	(137)	(137)	(42)	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	2,376	1,928	448	448	448	448	136	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	1,568	988	290	290	290	118	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(4,160)	(2,620)	(770)	(770)	(770)	(310)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	374	173	67	67	67	39	0	0	0
2802	Rural Road Assessment District 3	6/30/2015	Proportion	5.3	4.3	(50,297)	(40,807)	(9,490)	(9,490)	(9,490)	(9,490)	(2,847)	0	0
2802	Rural Road Assessment District 3	6/30/2015	Contribution	5.3	4.3	(2,424)	(1,967)	(457)	(457)	(457)	(457)	(139)	0	0
2802	Rural Road Assessment District 3	6/30/2014	Proportion	5.4	3.4	12,624	7,948	2,338	2,338	2,338	934	0	0	0
2802	Rural Road Assessment District 3	6/30/2014	Contribution	5.4	3.4	(11,641)	(7,329)	(2,156)	(2,156)	(2,156)	(861)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2802	Rural Road Assessment District 3	6/30/2013	Contribution	5.6	2.6	2,072	962	370	370	370	222	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	970	787	183	183	183	183	183	55	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	564	458	106	106	106	106	106	34	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(214)	(134)	(40)	(40)	(40)	(40)	(14)	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(530)	(334)	(98)	(98)	(98)	(98)	(40)	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(413)	(191)	(74)	(74)	(74)	(43)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(115)	(93)	(22)	(22)	(22)	(22)	(22)	(5)	0
2804	Aurora Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(11,259)	(9,135)	(2,124)	(2,124)	(2,124)	(2,124)	(2,124)	(639)	0
2804	Aurora Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	13,570	8,544	2,513	2,513	2,513	2,513	1,005	0	0
2804	Aurora Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(22,106)	(13,918)	(4,094)	(4,094)	(4,094)	(4,094)	(1,636)	0	0
2804	Aurora Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(8,236)	(3,823)	(1,471)	(1,471)	(1,471)	(881)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Proportion	5.3	4.3	(7,310)	(5,931)	(1,379)	(1,379)	(1,379)	(1,379)	(1,379)	(415)	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Contribution	5.3	4.3	1,690	1,371	319	319	319	319	319	95	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Proportion	5.4	3.4	435	273	81	81	81	81	30	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Contribution	5.4	3.4	(290)	(182)	(54)	(54)	(54)	(54)	(20)	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2013	Contribution	5.6	2.6	337	157	60	60	60	37	0	0	0
2808	Lifeways	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2015	Proportion	5.3	4.3	(2,731)	(2,216)	(515)	(515)	(515)	(515)	(515)	(156)	0
2809	Juntura Road District 4	6/30/2015	Contribution	5.3	4.3	(1,863)	(1,511)	(352)	(352)	(352)	(352)	(352)	(103)	0
2809	Juntura Road District 4	6/30/2014	Proportion	5.4	3.4	(12)	(8)	(2)	(2)	(2)	(2)	(2)	0	0
2809	Juntura Road District 4	6/30/2014	Contribution	5.4	3.4	(2,603)	(1,639)	(482)	(482)	(482)	(482)	(193)	0	0
2809	Juntura Road District 4	6/30/2013	Contribution	5.6	2.6	(2,145)	(996)	(383)	(383)	(383)	(230)	0	0	0
2810	Sutherlin Water Control District	6/30/2015	Proportion	5.3	4.3	(1,349)	(1,094)	(255)	(255)	(255)	(255)	(255)	(74)	0
2810	Sutherlin Water Control District	6/30/2015	Contribution	5.3	4.3	(848)	(688)	(160)	(160)	(160)	(160)	(160)	(48)	0
2810	Sutherlin Water Control District	6/30/2014	Proportion	5.4	3.4	904	570	167	167	167	69	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Contribution	5.4	3.4	(2,300)	(1,448)	(426)	(426)	(426)	(426)	(170)	0	0
2810	Sutherlin Water Control District	6/30/2013	Contribution	5.6	2.6	(881)	(410)	(157)	(157)	(157)	(96)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Proportion	5.3	4.3	452,212	366,889	85,323	85,323	85,323	85,323	85,323	25,597	0
2811	Mid-Columbia Center For Living	6/30/2015	Contribution	5.3	4.3	92,353	74,928	17,425	17,425	17,425	17,425	17,425	5,228	0
2811	Mid-Columbia Center For Living	6/30/2014	Proportion	5.4	3.4	(15,823)	(9,963)	(2,930)	(2,930)	(2,930)	(2,930)	(1,173)	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Contribution	5.4	3.4	(57,704)	(36,332)	(10,686)	(10,686)	(10,686)	(10,686)	(4,274)	0	0
2811	Mid-Columbia Center For Living	6/30/2013	Contribution	5.6	2.6	(49,427)	(22,949)	(8,826)	(8,826)	(8,826)	(5,297)	0	0	0
2812	Workforce Development Board	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2015	Proportion	5.3	4.3	(169,382)	(137,423)	(31,959)	(31,959)	(31,959)	(31,959)	(31,959)	(9,587)	0
2814	The Job Council	6/30/2015	Contribution	5.3	4.3	(180,085)	(146,107)	(33,978)	(33,978)	(33,978)	(33,978)	(33,978)	(10,195)	0
2814	The Job Council	6/30/2014	Proportion	5.4	3.4	41,167	25,919	7,624	7,624	7,624	7,624	3,047	0	0
2814	The Job Council	6/30/2014	Contribution	5.4	3.4	169,643	106,813	31,415	31,415	31,415	31,415	12,568	0	0
2814	The Job Council	6/30/2013	Contribution	5.6	2.6	391,964	181,982	69,994	69,994	69,994	41,994	0	0	0
2815	Hermiston Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	187,567	152,177	35,390	35,390	35,390	35,390	35,390	10,617	0
2815	Hermiston Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	132,895	107,820	25,075	25,075	25,075	25,075	25,075	7,520	0
2815	Hermiston Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(45,237)	(28,483)	(8,377)	(8,377)	(8,377)	(8,377)	(3,352)	0	0
2815	Hermiston Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(14,501)	(9,131)	(2,685)	(2,685)	(2,685)	(2,685)	(1,076)	0	0
2815	Hermiston Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(9,226)	(4,282)	(1,648)	(1,648)	(1,648)	(986)	0	0	0
2816	Odell Sanitary District	6/30/2015	Proportion	5.3	4.3	(84,735)	(68,747)	(15,988)	(15,988)	(15,988)	(15,988)	(15,988)	(4,795)	0
2816	Odell Sanitary District	6/30/2015	Contribution	5.3	4.3	5,952	4,829	1,123	1,123	1,123	1,123	337	0	0
2816	Odell Sanitary District	6/30/2014	Proportion	5.4	3.4	11,934	7,514	2,210	2,210	2,210	2,210	884	0	0
2816	Odell Sanitary District	6/30/2014	Contribution	5.4	3.4	(17,178)	(10,816)	(3,181)	(3,181)	(3,181)	(3,181)	(1,273)	0	0
2816	Odell Sanitary District	6/30/2013	Contribution	5.6	2.6	(642)	(297)	(115)	(115)	(115)	(67)	0	0	0
2817	Wickup Water District	6/30/2015	Proportion	5.3	4.3	(2,205)	(1,789)	(416)	(416)	(416)	(416)	(125)	0	0
2817	Wickup Water District	6/30/2015	Contribution	5.3	4.3	(1,728)	(1,402)	(326)	(326)	(326)	(326)	(98)	0	0
2817	Wickup Water District	6/30/2014	Proportion	5.4	3.4	2,483	1,563	460	460	460	460	183	0	0
2817	Wickup Water District	6/30/2014	Contribution	5.4	3.4	(4,743)	(2,987)	(878)	(878)	(878)	(878)	(353)	0	0
2817	Wickup Water District	6/30/2013	Contribution	5.6	2.6	(1,985)	(923)	(354)	(354)	(354)	(215)	0	0	0
2818	Netarts Water District	6/30/2015	Proportion	5.3	4.3	(35,678)	(28,946)	(6,732)	(6,732)	(6,732)	(6,732)	(6,732)	(2,018)	0
2818	Netarts Water District	6/30/2015	Contribution	5.3	4.3	3,028	704	704	704	704	704	212	0	0
2818	Netarts Water District	6/30/2014	Proportion	5.4	3.4	6,858	4,318	1,270	1,270	1,270	1,270	508	0	0
2818	Netarts Water District	6/30/2014	Contribution	5.4	3.4	(6,845)	(4,309)	(1,268)	(1,268)	(1,268)	(1,268)	(505)	0	0
2818	Netarts Water District	6/30/2013	Contribution	5.6	2.6	811	376	145	145	145	86	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2015	Proportion	5.3	4.3	(84,624)	(68,657)	(15,967)	(15,967)	(15,967)	(15,967)	(15,967)	(4,789)	0
2819	Harrisburg Fire and Rescue	6/30/2015	Contribution	5.3	4.3	6,643	5,390	1,253	1,253	1,253	1,253	378	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2819	Harrisburg Fire and Rescue	6/30/2014	Proportion	5.4	3.4	941	593	174	174	174	174	71	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Contribution	5.4	3.4	(10,893)	(6,859)	(2,017)	(2,017)	(2,017)	(2,017)	(808)	0	0
2819	Harrisburg Fire and Rescue	6/30/2013	Contribution	5.6	2.6	(5,058)	(2,349)	(903)	(903)	(903)	(543)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Proportion	5.3	4.3	(45,505)	(36,919)	(8,586)	(8,586)	(8,586)	(8,586)	(8,586)	(2,575)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Contribution	5.3	4.3	(13,976)	(11,339)	(2,637)	(2,637)	(2,637)	(2,637)	(2,637)	(791)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Proportion	5.4	3.4	12,082	7,608	2,237	2,237	2,237	2,237	897	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Contribution	5.4	3.4	(23,593)	(14,855)	(4,369)	(4,369)	(4,369)	(4,369)	(1,748)	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2013	Contribution	5.6	2.6	(11,129)	(5,168)	(1,987)	(1,987)	(1,987)	(1,194)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Proportion	5.3	4.3	45,590	36,988	8,602	8,602	8,602	8,602	8,602	2,580	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Contribution	5.3	4.3	10,071	8,171	1,900	1,900	1,900	1,900	1,900	571	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Proportion	5.4	3.4	3,357	2,113	622	622	622	622	247	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Contribution	5.4	3.4	14,482	9,118	2,682	2,682	2,682	2,682	1,072	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2013	Contribution	5.6	2.6	10,495	4,873	1,874	1,874	1,874	1,125	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Proportion	5.3	4.3	(8,292)	(6,727)	(1,565)	(1,565)	(1,565)	(1,565)	(1,565)	(467)	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Contribution	5.3	4.3	3,745	3,038	707	707	707	707	707	210	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Proportion	5.4	3.4	918	578	170	170	170	170	68	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Contribution	5.4	3.4	(788)	(496)	(146)	(146)	(146)	(146)	(58)	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2013	Contribution	5.6	2.6	2,023	940	361	361	361	218	0	0	0
2823	Lyons Fire District	6/30/2015	Proportion	5.3	4.3	(4,279)	(3,472)	(807)	(807)	(807)	(807)	(807)	(244)	0
2823	Lyons Fire District	6/30/2015	Contribution	5.3	4.3	(3,221)	(2,613)	(608)	(608)	(608)	(608)	(608)	(181)	0
2823	Lyons Fire District	6/30/2014	Proportion	5.4	3.4	(57)	(35)	(11)	(11)	(11)	(11)	(2)	0	0
2823	Lyons Fire District	6/30/2014	Contribution	5.4	3.4	(1,537)	(967)	(285)	(285)	(285)	(285)	(112)	0	0
2823	Lyons Fire District	6/30/2013	Contribution	5.6	2.6	(393)	(183)	(70)	(70)	(70)	(43)	0	0	0
2824	Glide Fire Department	6/30/2015	Proportion	5.3	4.3	9,058	7,349	1,709	1,709	1,709	1,709	1,709	513	0
2824	Glide Fire Department	6/30/2015	Contribution	5.3	4.3	(677)	(549)	(128)	(128)	(128)	(128)	(128)	(37)	0
2824	Glide Fire Department	6/30/2014	Proportion	5.4	3.4	472	298	87	87	87	87	37	0	0
2824	Glide Fire Department	6/30/2014	Contribution	5.4	3.4	(467)	(295)	(86)	(86)	(86)	(86)	(37)	0	0
2824	Glide Fire Department	6/30/2013	Contribution	5.6	2.6	(1,596)	(741)	(285)	(285)	(285)	(171)	0	0	0
2825	Northern Oregon Corrections	6/30/2015	Proportion	5.3	4.3	84,871	68,858	16,013	16,013	16,013	16,013	16,013	4,806	0
2825	Northern Oregon Corrections	6/30/2015	Contribution	5.3	4.3	(88,564)	(71,854)	(16,710)	(16,710)	(16,710)	(16,710)	(16,710)	(5,014)	0
2825	Northern Oregon Corrections	6/30/2014	Proportion	5.4	3.4	214,942	135,334	39,804	39,804	39,804	39,804	15,922	0	0
2825	Northern Oregon Corrections	6/30/2014	Contribution	5.4	3.4	(194,315)	(122,347)	(35,984)	(35,984)	(35,984)	(35,984)	(14,395)	0	0
2825	Northern Oregon Corrections	6/30/2013	Contribution	5.6	2.6	(53,119)	(24,661)	(9,486)	(9,486)	(9,486)	(5,689)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Proportion	5.3	4.3	(56,477)	(45,821)	(10,656)	(10,656)	(10,656)	(10,656)	(10,656)	(3,197)	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Contribution	5.3	4.3	(593)	(481)	(112)	(112)	(112)	(112)	(112)	(33)	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Proportion	5.4	3.4	(2,265)	(1,427)	(419)	(419)	(419)	(419)	(170)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Contribution	5.4	3.4	(12,894)	(8,118)	(2,388)	(2,388)	(2,388)	(2,388)	(954)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2013	Contribution	5.6	2.6	(681)	(315)	(122)	(122)	(122)	(71)	0	0	0
2828	Deschutes Public Library District	6/30/2015	Proportion	5.3	4.3	(356,412)	(289,164)	(67,248)	(67,248)	(67,248)	(67,248)	(67,248)	(20,172)	0
2828	Deschutes Public Library District	6/30/2015	Contribution	5.3	4.3	171,783	139,371	32,412	32,412	32,412	32,412	32,412	9,723	0
2828	Deschutes Public Library District	6/30/2014	Proportion	5.4	3.4	(74,661)	(47,009)	(13,826)	(13,826)	(13,826)	(13,826)	(5,531)	0	0
2828	Deschutes Public Library District	6/30/2014	Contribution	5.4	3.4	(67,290)	(42,368)	(12,461)	(12,461)	(12,461)	(12,461)	(4,985)	0	0
2828	Deschutes Public Library District	6/30/2013	Contribution	5.6	2.6	(37,923)	(17,607)	(6,772)	(6,772)	(6,772)	(4,063)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(39,360)	(31,934)	(7,426)	(7,426)	(7,426)	(7,426)	(7,426)	(2,230)	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	2,223	1,804	419	419	419	419	419	128	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	(1,332)	(838)	(247)	(247)	(247)	(247)	(97)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(6,000)	(3,778)	(1,111)	(1,111)	(1,111)	(1,111)	(445)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(5,021)	(2,330)	(897)	(897)	(897)	(536)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(9,869)	(8,007)	(1,862)	(1,862)	(1,862)	(1,862)	(1,862)	(559)	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	2,479	2,011	468	468	468	468	468	139	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	562	354	104	104	104	104	42	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	570	358	106	106	106	106	40	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	1,084	502	194	194	194	114	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(37,056)	(30,064)	(6,992)	(6,992)	(6,992)	(6,992)	(6,992)	(2,096)	0
2833	Boardman Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	22,725	18,437	4,288	4,288	4,288	4,288	4,288	1,285	0
2833	Boardman Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	3,779	2,379	700	700	700	700	279	0	0
2833	Boardman Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(10,633)	(6,695)	(1,969)	(1,969)	(1,969)	(1,969)	(788)	0	0
2833	Boardman Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(3,155)	(1,466)	(563)	(563)	(563)	(340)	0	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2834	Crescent Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(213,614)	(173,309)	(40,305)	(40,305)	(40,305)	(40,305)	(40,305)	(40,305)	(12,089)
2834	Crescent Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	9,771	7,927	1,844	1,844	1,844	1,844	1,844	1,844	551
2834	Crescent Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	6,062	3,816	1,123	1,123	1,123	1,123	1,123	1,123	447
2834	Crescent Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(37,427)	(23,565)	(6,931)	(6,931)	(6,931)	(6,931)	(6,931)	(6,931)	(2,772)
2834	Crescent Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(1,987)	(922)	(355)	(355)	(355)	(355)	(355)	(355)	(212)
2835	North Clackamas County Water Commission	6/30/2015	Proportion	5.3	4.3	(37,732)	(30,613)	(7,119)	(7,119)	(7,119)	(7,119)	(7,119)	(7,119)	(2,137)
2835	North Clackamas County Water Commission	6/30/2015	Contribution	5.3	4.3	(4,485)	(3,639)	(846)	(846)	(846)	(846)	(846)	(846)	(255)
2835	North Clackamas County Water Commission	6/30/2014	Proportion	5.4	3.4	(2,411)	(1,519)	(446)	(446)	(446)	(446)	(446)	(446)	(181)
2835	North Clackamas County Water Commission	6/30/2014	Contribution	5.4	3.4	(22,909)	(14,425)	(4,242)	(4,242)	(4,242)	(4,242)	(4,242)	(4,242)	(1,699)
2835	North Clackamas County Water Commission	6/30/2013	Contribution	5.6	2.6	(14,468)	(6,716)	(2,584)	(2,584)	(2,584)	(2,584)	(2,584)	(2,584)	(1,548)
2837	NORCOM	6/30/2015	Proportion	5.3	4.3	(12,872)	(10,443)	(2,429)	(2,429)	(2,429)	(2,429)	(2,429)	(2,429)	(727)
2837	NORCOM	6/30/2015	Contribution	5.3	4.3	(9,466)	(7,680)	(1,786)	(1,786)	(1,786)	(1,786)	(1,786)	(1,786)	(536)
2837	NORCOM	6/30/2014	Proportion	5.4	3.4	76,731	48,313	14,209	14,209	14,209	14,209	14,209	14,209	5,686
2837	NORCOM	6/30/2014	Contribution	5.4	3.4	(60,108)	(37,846)	(11,131)	(11,131)	(11,131)	(11,131)	(11,131)	(11,131)	(4,453)
2837	NORCOM	6/30/2013	Contribution	5.6	2.6	(19,055)	(8,846)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)	(1,040)
2838	High Desert Parks & Recreation District	6/30/2015	Proportion	5.3	4.3	(17,793)	(14,436)	(3,357)	(3,357)	(3,357)	(3,357)	(3,357)	(3,357)	(1,008)
2838	High Desert Parks & Recreation District	6/30/2015	Contribution	5.3	4.3	1,916	1,554	362	362	362	362	362	362	106
2838	High Desert Parks & Recreation District	6/30/2014	Proportion	5.4	3.4	303	191	56	56	56	56	56	56	23
2838	High Desert Parks & Recreation District	6/30/2014	Contribution	5.4	3.4	(814)	(512)	(151)	(151)	(151)	(151)	(151)	(151)	(59)
2838	High Desert Parks & Recreation District	6/30/2013	Contribution	5.6	2.6	428	200	76	76	76	76	76	76	(48)
2839	North Morrow Vector Control District	6/30/2015	Proportion	5.3	4.3	(7,818)	(6,343)	(1,475)	(1,475)	(1,475)	(1,475)	(1,475)	(1,475)	(443)
2839	North Morrow Vector Control District	6/30/2015	Contribution	5.3	4.3	2,761	2,240	521	521	521	521	521	521	156
2839	North Morrow Vector Control District	6/30/2014	Proportion	5.4	3.4	2,071	1,303	384	384	384	384	384	384	151
2839	North Morrow Vector Control District	6/30/2014	Contribution	5.4	3.4	517	325	96	96	96	96	96	96	37
2839	North Morrow Vector Control District	6/30/2013	Contribution	5.6	2.6	2,948	1,370	526	526	526	526	526	526	318
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	8,935	7,249	1,686	1,686	1,686	1,686	1,686	1,686	505
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(6,152)	(4,991)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(347)
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	5,499	3,463	1,018	1,018	1,018	1,018	1,018	1,018	409
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(1,306)	(822)	(242)	(242)	(242)	(242)	(242)	(242)	(96)
2840	Cannon Beach Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	3,428	1,592	612	612	612	612	612	612	368
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Proportion	5.3	4.3	16,749	13,589	3,160	3,160	3,160	3,160	3,160	3,160	949
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Contribution	5.3	4.3	5,992	4,861	1,131	1,131	1,131	1,131	1,131	1,131	337
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Proportion	5.4	3.4	(10,336)	(6,508)	(1,914)	(1,914)	(1,914)	(1,914)	(1,914)	(1,914)	(766)
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Contribution	5.4	3.4	914	576	169	169	169	169	169	169	69
2841	Jefferson County Soil & Water Conservation District	6/30/2013	Contribution	5.6	2.6	(4,667)	(2,168)	(833)	(833)	(833)	(833)	(833)	(833)	(502)
2842	Tualatin Valley Water District	6/30/2015	Proportion	5.3	4.3	(560,473)	(454,723)	(105,750)	(105,750)	(105,750)	(105,750)	(105,750)	(105,750)	(31,723)
2842	Tualatin Valley Water District	6/30/2015	Contribution	5.3	4.3	31,095	31,095	7,231	7,231	7,231	7,231	7,231	7,231	2,171
2842	Tualatin Valley Water District	6/30/2014	Proportion	5.4	3.4	242,268	152,540	44,864	44,864	44,864	44,864	44,864	44,864	19,948
2842	Tualatin Valley Water District	6/30/2014	Contribution	5.4	3.4	(412,628)	(259,802)	(76,413)	(76,413)	(76,413)	(76,413)	(76,413)	(76,413)	(30,563)
2842	Tualatin Valley Water District	6/30/2013	Contribution	5.6	2.6	(133,904)	(62,171)	(23,911)	(23,911)	(23,911)	(23,911)	(23,911)	(23,911)	(14,349)
2843	Yachats Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(10,135)	(8,223)	(1,912)	(1,912)	(1,912)	(1,912)	(1,912)	(1,912)	(575)
2843	Yachats Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	17,441	14,150	3,291	3,291	3,291	3,291	3,291	3,291	986
2843	Yachats Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	16,658	10,488	3,085	3,085	3,085	3,085	3,085	3,085	1,233
2843	Yachats Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(8,078)	(5,086)	(1,496)	(1,496)	(1,496)	(1,496)	(1,496)	(1,496)	(598)
2843	Yachats Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	774	360	138	138	138	138	138	138	84
2844	Crook County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	4.3	124,798	101,251	23,547	23,547	23,547	23,547	23,547	23,547	7,063
2844	Crook County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	4.3	19,641	15,935	3,706	3,706	3,706	3,706	3,706	3,706	1,111
2844	Crook County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	3.4	83,635	52,659	15,488	15,488	15,488	15,488	15,488	15,488	6,195
2844	Crook County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	3.4	(30,363)	(19,117)	(5,623)	(5,623)	(5,623)	(5,623)	(5,623)	(5,623)	(2,248)
2844	Crook County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	2.6	20,664	9,594	3,690	3,690	3,690	3,690	3,690	3,690	2,214
2845	Sunrise Water Authority	6/30/2015	Proportion	5.3	4.3	(125,828)	(102,087)	(23,741)	(23,741)	(23,741)	(23,741)	(23,741)	(23,741)	(7,123)
2845	Sunrise Water Authority	6/30/2015	Contribution	5.3	4.3	42,835	34,753	8,082	8,082	8,082	8,082	8,082	8,082	2,425
2845	Sunrise Water Authority	6/30/2014	Proportion	5.4	3.4	(37,449)	(23,579)	(6,935)	(6,935)	(6,935)	(6,935)	(6,935)	(6,935)	(2,774)
2845	Sunrise Water Authority	6/30/2014	Contribution	5.4	3.4	(34,732)	(21,868)	(6,432)	(6,432)	(6,432)	(6,432)	(6,432)	(6,432)	(2,572)
2845	Sunrise Water Authority	6/30/2013	Contribution	5.6	2.6	(9,138)	(4,242)	(1,632)	(1,632)	(1,632)	(1,632)	(1,632)	(1,632)	(978)
2846	Jefferson County Library District	6/30/2015	Proportion	5.3	4.3	(44,739)	(36,298)	(8,441)	(8,441)	(8,441)	(8,441)	(8,441)	(8,441)	(2,534)
2846	Jefferson County Library District	6/30/2015	Contribution	5.3	4.3	5,034	4,084	950	950	950	950	950	950	284
2846	Jefferson County Library District	6/30/2014	Proportion	5.4	3.4	1,364	858	253	253	253	253	253	253	99
2846	Jefferson County Library District	6/30/2014	Contribution	5.4	3.4	(6,632)	(4,176)	(1,228)	(1,228)	(1,228)	(1,228)	(1,228)	(1,228)	(492)
2846	Jefferson County Library District	6/30/2013	Contribution	5.6	2.6	(197)	(92)	(35)	(35)	(35)	(35)	(35)	(35)	(22)
2847	Sweet Home Fire and Ambulance District	6/30/2015	Proportion	5.3	4.3	(28,172)	(22,857)	(5,315)	(5,315)	(5,315)	(5,315)	(5,315)	(5,315)	(1,597)
2847	Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3	4.3	26,909	21,832	5,077	5,077	5,077	5,077	5,077	5,077	1,524
2847	Sweet Home Fire and Ambulance District	6/30/2014	Proportion	5.4	3.4	(50,750)	(31,954)	(9,398)	(9,398)	(9,398)	(9,398)	(9,398)	(9,398)	(3,760)
2847	Sweet Home Fire and Ambulance District	6/30/2014	Contribution	5.4	3.4	(5,671)	(3,571)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(421)
2847	Sweet Home Fire and Ambulance District	6/30/2013	Contribution	5.6	2.6	(20,222)	(9,389)	(3,611)	(3,611)	(3,611)	(3,611)	(3,611)	(3,611)	(2,167)
2848	Lane Transit District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2848	Lane Transit District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2015	Proportion	5.3	4.3	(19,714)	(15,994)	(3,720)	(3,720)	(3,720)	(3,720)	(3,720)	(3,720)	(1,114)
2849	Lebanon Aquatic District	6/30/2015	Contribution	5.3	4.3	(2,290)	(1,858)	(432)	(432)	(432)	(432)	(432)	(432)	(130)
2849	Lebanon Aquatic District	6/30/2014	Proportion	5.4	3.4	(12,661)	(7,971)	(2,345)	(2,345)	(2,345)	(2,345)	(2,345)	(2,345)	0
2849	Lebanon Aquatic District	6/30/2014	Contribution	5.4	3.4	(11,469)	(7,221)	(2,124)	(2,124)	(2,124)	(2,124)	(2,124)	(2,124)	(849)
2849	Lebanon Aquatic District	6/30/2013	Contribution	5.6	2.6	(21,432)	(9,951)	(3,827)	(3,827)	(3,827)	(3,827)	(2,297)	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Proportion	5.3	4.3	1,834	1,488	346	346	346	346	346	346	104
2850	Lake County 4-H & Extension Service	6/30/2015	Contribution	5.3	4.3	(4,503)	(3,653)	(850)	(850)	(850)	(850)	(850)	(850)	(253)
2850	Lake County 4-H & Extension Service	6/30/2014	Proportion	5.4	3.4	4,404	2,772	816	816	816	816	816	324	0
2850	Lake County 4-H & Extension Service	6/30/2014	Contribution	5.4	3.4	(5,257)	(3,309)	(974)	(974)	(974)	(974)	(974)	(387)	0
2850	Lake County 4-H & Extension Service	6/30/2013	Contribution	5.6	2.6	(2,088)	(969)	(373)	(373)	(373)	(373)	(223)	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(10,487)	(8,508)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(1,979)	(592)
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	3,501	2,840	661	661	661	661	661	196	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	6,435	4,051	1,192	1,192	1,192	1,192	475	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(516)	(324)	(96)	(96)	(96)	(96)	(36)	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	3,896	1,808	696	696	696	416	0	0	0
2852	Ochoco Irrigation District	6/30/2015	Proportion	5.3	4.3	13,077	10,610	2,467	2,467	2,467	2,467	2,467	742	0
2852	Ochoco Irrigation District	6/30/2015	Contribution	5.3	4.3	(6,843)	(5,552)	(1,291)	(1,291)	(1,291)	(1,291)	(1,291)	(388)	0
2852	Ochoco Irrigation District	6/30/2014	Proportion	5.4	3.4	19	11	4	4	4	4	0	0	0
2852	Ochoco Irrigation District	6/30/2014	Contribution	5.4	3.4	1,883	1,185	349	349	349	349	138	0	0
2852	Ochoco Irrigation District	6/30/2013	Contribution	5.6	2.6	2,375	1,103	424	424	424	255	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	384	312	72	72	72	72	72	24	0
2853	Mill City Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	67	54	13	13	13	13	2	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	2,118	1,334	392	392	392	158	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(61)	(39)	(11)	(11)	(11)	(6)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	1,466	680	262	262	262	156	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2015	Proportion	5.3	4.3	316,962	257,158	59,804	59,804	59,804	59,804	59,804	17,942	0
2855	Harney Hospital	6/30/2015	Contribution	5.3	4.3	(86,577)	(70,242)	(16,335)	(16,335)	(16,335)	(16,335)	(16,335)	(4,902)	0
2855	Harney Hospital	6/30/2014	Proportion	5.4	3.4	415,470	261,592	76,939	76,939	76,939	30,775	0	0	0
2855	Harney Hospital	6/30/2014	Contribution	5.4	3.4	(469,941)	(295,889)	(87,026)	(87,026)	(87,026)	(87,026)	(34,811)	0	0
2855	Harney Hospital	6/30/2013	Contribution	5.6	2.6	(172,696)	(80,179)	(30,839)	(30,839)	(30,839)	(18,501)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2015	Proportion	5.3	4.3	(4,966)	(4,029)	(937)	(937)	(937)	(937)	(281)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2015	Contribution	5.3	4.3	(1,665)	(1,351)	(314)	(314)	(314)	(314)	(95)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Proportion	5.4	3.4	76	48	14	14	14	6	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Contribution	5.4	3.4	(2,754)	(1,734)	(510)	(510)	(510)	(204)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2013	Contribution	5.6	2.6	(2,231)	(1,037)	(398)	(398)	(398)	(241)	0	0	0
2857	Sunriver Service District	6/30/2015	Proportion	5.3	4.3	(127,817)	(103,701)	(24,116)	(24,116)	(24,116)	(24,116)	(24,116)	(7,237)	0
2857	Sunriver Service District	6/30/2015	Contribution	5.3	4.3	(3,418)	(2,773)	(645)	(645)	(645)	(645)	(193)	0	0
2857	Sunriver Service District	6/30/2014	Proportion	5.4	3.4	(17,954)	(11,304)	(3,325)	(3,325)	(3,325)	(1,329)	0	0	0
2857	Sunriver Service District	6/30/2014	Contribution	5.4	3.4	(39,211)	(24,689)	(7,261)	(7,261)	(7,261)	(2,906)	0	0	0
2857	Sunriver Service District	6/30/2013	Contribution	5.6	2.6	18,256	8,476	3,260	3,260	3,260	1,956	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Proportion	5.3	4.3	7,891	6,402	1,489	1,489	1,489	1,489	446	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Contribution	5.3	4.3	(167)	(135)	(32)	(32)	(32)	(32)	(7)	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Proportion	5.4	3.4	(4,902)	(3,086)	(908)	(908)	(908)	(362)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Contribution	5.4	3.4	(2,337)	(1,471)	(433)	(433)	(433)	(172)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2013	Contribution	5.6	2.6	(3,993)	(1,854)	(713)	(713)	(713)	(428)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Proportion	5.3	4.3	(215,435)	(174,787)	(40,648)	(40,648)	(40,648)	(40,648)	(12,195)	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Contribution	5.3	4.3	58,783	47,692	11,091	11,091	11,091	11,091	3,328	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Proportion	5.4	3.4	(11,363)	(7,155)	(2,104)	(2,104)	(2,104)	(843)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Contribution	5.4	3.4	(155,975)	(98,207)	(28,884)	(28,884)	(28,884)	(11,555)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2013	Contribution	5.6	2.6	(107,268)	(49,803)	(19,155)	(19,155)	(19,155)	(11,493)	0	0	0
2860	Coos County Airport District	6/30/2015	Proportion	5.3	4.3	8,785	7,127	1,658	1,658	1,658	1,658	495	0	0
2860	Coos County Airport District	6/30/2015	Contribution	5.3	4.3	(17,712)	(14,370)	(3,342)	(3,342)	(3,342)	(3,342)	(1,002)	0	0
2860	Coos County Airport District	6/30/2014	Proportion	5.4	3.4	16,359	10,301	3,029	3,029	3,029	1,214	0	0	0
2860	Coos County Airport District	6/30/2014	Contribution	5.4	3.4	(30,094)	(18,948)	(5,573)	(5,573)	(5,573)	(2,229)	0	0	0
2860	Coos County Airport District	6/30/2013	Contribution	5.6	2.6	(13,650)	(6,336)	(2,438)	(2,438)	(2,438)	(1,460)	0	0	0
2861	Mt Angel Fire District	6/30/2015	Proportion	5.3	4.3	12,266	9,952	2,314	2,314	2,314	2,314	696	0	0
2861	Mt Angel Fire District	6/30/2015	Contribution	5.3	4.3	2,055	1,667	388	388	388	388	115	0	0
2861	Mt Angel Fire District	6/30/2014	Proportion	5.4	3.4	1,230	774	228	228	228	90	0	0	0
2861	Mt Angel Fire District	6/30/2014	Contribution	5.4	3.4	526	332	97	97	97	41	0	0	0
2861	Mt Angel Fire District	6/30/2013	Contribution	5.6	2.6	1,127	524	201	201	201	122	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Proportion	5.3	4.3	(7,667)	(6,220)	(1,447)	(1,447)	(1,447)	(1,447)	(432)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2864	Tri-City Water and Sanitary Authority	6/30/2015	Contribution	5.3	4.3	(4,800)	(3,894)	(906)	(906)	(906)	(906)	(906)	(270)	0	
2864	Tri-City Water and Sanitary Authority	6/30/2014	Proportion	5.4	3.4	18,342	11,548	3,397	3,397	3,397	3,397	1,357	0	0	
2864	Tri-City Water and Sanitary Authority	6/30/2014	Contribution	5.4	3.4	(14,520)	(9,142)	(2,689)	(2,689)	(2,689)	(2,689)	(1,075)	0	0	
2864	Tri-City Water and Sanitary Authority	6/30/2013	Contribution	5.6	2.6	132	60	24	24	24	12	0	0	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Proportion	5.3	4.3	(11,394)	(9,244)	(2,150)	(2,150)	(2,150)	(2,150)	(644)	0	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Contribution	5.3	4.3	524	425	99	99	99	99	29	0	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Proportion	5.4	3.4	(1,724)	(1,086)	(319)	(319)	(319)	(319)	0	0	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Contribution	5.4	3.4	(3,901)	(2,457)	(722)	(722)	(722)	(722)	0	0	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2013	Contribution	5.6	2.6	(3,134)	(1,454)	(560)	(560)	(560)	(334)	0	0	0	
2866	Jefferson Behavioral Health	6/30/2015	Proportion	5.3	4.3	(446)	(362)	(84)	(84)	(84)	(84)	(26)	0	0	
2866	Jefferson Behavioral Health	6/30/2015	Contribution	5.3	4.3	(471)	(382)	(89)	(89)	(89)	(89)	(26)	0	0	
2866	Jefferson Behavioral Health	6/30/2014	Proportion	5.4	3.4	1,156	728	214	214	214	214	86	0	0	
2866	Jefferson Behavioral Health	6/30/2014	Contribution	5.4	3.4	(616)	(388)	(114)	(114)	(114)	(114)	(46)	0	0	
2866	Jefferson Behavioral Health	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Proportion	5.3	4.3	(76,922)	(62,408)	(14,514)	(14,514)	(14,514)	(14,514)	(4,352)	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Contribution	5.3	4.3	19,449	15,779	3,670	3,670	3,670	3,670	1,099	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Proportion	5.4	3.4	(36,655)	(23,079)	(6,788)	(6,788)	(6,788)	(6,788)	0	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Contribution	5.4	3.4	(18,783)	(11,827)	(3,478)	(3,478)	(3,478)	(3,478)	0	0	0	
2867	West Multnomah Soil And Water Conservation District	6/30/2013	Contribution	5.6	2.6	(5,796)	(2,691)	(1,035)	(1,035)	(1,035)	(621)	0	0	0	
2869	Nehalem Bay Fire & Rescue	6/30/2015	Proportion	5.3	4.3	17,006	13,797	3,209	3,209	3,209	3,209	961	0	0	
2869	Nehalem Bay Fire & Rescue	6/30/2015	Contribution	5.3	4.3	14,854	12,051	2,803	2,803	2,803	2,803	839	0	0	
2869	Nehalem Bay Fire & Rescue	6/30/2014	Proportion	5.4	3.4	(20,579)	(12,957)	(3,811)	(3,811)	(3,811)	(3,811)	0	0	0	
2869	Nehalem Bay Fire & Rescue	6/30/2014	Contribution	5.4	3.4	(5,197)	(3,273)	(962)	(962)	(962)	(387)	0	0	0	
2869	Nehalem Bay Fire & Rescue	6/30/2013	Contribution	5.6	2.6	(2,646)	(1,227)	(473)	(473)	(473)	(281)	0	0	0	
2870	Clackamas River Water Providers	6/30/2015	Proportion	5.3	4.3	(10,022)	(8,131)	(1,891)	(1,891)	(1,891)	(1,891)	(567)	0	0	
2870	Clackamas River Water Providers	6/30/2015	Contribution	5.3	4.3	6,497	5,271	1,226	1,226	1,226	1,226	367	0	0	
2870	Clackamas River Water Providers	6/30/2014	Proportion	5.4	3.4	(566)	(356)	(105)	(105)	(105)	(41)	0	0	0	
2870	Clackamas River Water Providers	6/30/2014	Contribution	5.4	3.4	(2,656)	(1,672)	(492)	(492)	(492)	(196)	0	0	0	
2870	Clackamas River Water Providers	6/30/2013	Contribution	5.6	2.6	(1,144)	(532)	(204)	(204)	(204)	(124)	0	0	0	
2872	Emergency Communications of Southern Oregon	6/30/2015	Proportion	5.3	4.3	(518)	(420)	(98)	(98)	(98)	(98)	(28)	0	0	
2872	Emergency Communications of Southern Oregon	6/30/2015	Contribution	5.3	4.3	(372)	(302)	(70)	(70)	(70)	(70)	(22)	0	0	
2872	Emergency Communications of Southern Oregon	6/30/2014	Proportion	5.4	3.4	(5)	(3)	(1)	(1)	(1)	(1)	0	0	0	
2872	Emergency Communications of Southern Oregon	6/30/2014	Contribution	5.4	3.4	(515)	(325)	(95)	(95)	(95)	(40)	0	0	0	
2872	Emergency Communications of Southern Oregon	6/30/2013	Contribution	5.6	2.6	(425)	(197)	(76)	(76)	(76)	(45)	0	0	0	
2873	Mosier Fire District	6/30/2015	Proportion	5.3	4.3	(5,037)	(4,087)	(950)	(950)	(950)	(950)	(287)	0	0	
2873	Mosier Fire District	6/30/2015	Contribution	5.3	4.3	627	509	118	118	118	118	37	0	0	
2873	Mosier Fire District	6/30/2014	Proportion	5.4	3.4	(1,049)	(661)	(194)	(194)	(194)	(79)	0	0	0	
2873	Mosier Fire District	6/30/2014	Contribution	5.4	3.4	(2,363)	(1,487)	(438)	(438)	(438)	(173)	0	0	0	
2873	Mosier Fire District	6/30/2013	Contribution	5.6	2.6	(1,982)	(920)	(354)	(354)	(354)	(212)	0	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Proportion	5.3	4.3	17,185	13,943	3,242	3,242	3,242	3,242	975	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Contribution	5.3	4.3	9,354	7,589	1,765	1,765	1,765	1,765	529	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Proportion	5.4	3.4	(1,397)	(879)	(259)	(259)	(259)	(102)	0	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Contribution	5.4	3.4	(4,545)	(2,861)	(842)	(842)	(842)	(335)	0	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2013	Contribution	5.6	2.6	(2,044)	(949)	(365)	(365)	(365)	(219)	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Proportion	5.3	4.3	(9,846)	(7,988)	(1,858)	(1,858)	(1,858)	(1,858)	(556)	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Contribution	5.3	4.3	6,831	5,542	1,289	1,289	1,289	1,289	386	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Proportion	5.4	3.4	(479)	(301)	(89)	(89)	(89)	(34)	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Contribution	5.4	3.4	(8,588)	(5,408)	(1,590)	(1,590)	(1,590)	(638)	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2013	Contribution	5.6	2.6	(8,968)	(4,165)	(1,601)	(1,601)	(1,601)	(963)	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Proportion	5.3	4.3	(231,184)	(187,564)	(43,620)	(43,620)	(43,620)	(43,620)	(13,084)	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Contribution	5.3	4.3	93,117	75,548	17,569	17,569	17,569	17,569	5,272	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Proportion	5.4	3.4	(392,129)	(246,897)	(72,616)	(72,616)	(72,616)	(72,616)	29,049	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Contribution	5.4	3.4	(52,532)	(33,076)	(9,728)	(9,728)	(9,728)	(3,892)	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2013	Contribution	5.6	2.6	(148,941)	(69,150)	(26,597)	(26,597)	(26,597)	(15,956)	0	0	0	
2878	Yamhill Fire Protection District	6/30/2015	Proportion	5.3	4.3	(13,170)	(10,685)	(2,485)	(2,485)	(2,485)	(2,485)	(745)	0	0	
2878	Yamhill Fire Protection District	6/30/2015	Contribution	5.3	4.3	(1,028)	(834)	(194)	(194)	(194)	(194)	(58)	0	0	
2878	Yamhill Fire Protection District	6/30/2014	Proportion	5.4	3.4	(9,027)	(5,683)	(1,672)	(1,672)	(1,672)	(667)	0	0	0	
2878	Yamhill Fire Protection District	6/30/2014	Contribution	5.4	3.4	(266)	(168)	(49)	(49)	(49)	(21)	0	0	0	
2878	Yamhill Fire Protection District	6/30/2013	Contribution	5.6	2.6	(3,887)	(1,805)	(694)	(694)	(694)	(417)	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	(44,883)	(36,415)	(8,468)	(8,468)	(8,468)	(8,468)	(2,543)	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	3,213	2,607	606	606	606	606	183	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	(7,729)	(4,867)	(1,431)	(1,431)	(1,431)	(574)	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	(2,215)	(1,027)	(396)	(396)	(396)	(235)	0	0	0	
2880	Oregon Health & Science University	6/30/2015	Proportion	5.3	4.3	(31,310,440)	(25,402,810)	(5,907,630)	(5,907,630)	(5,907,630)	(5,907,630)	(1,772,290)	0	0	0
2880	Oregon Health & Science University	6/30/2015	Contribution	5.3	4.3	(2,477,376)	(2,009,947)	(467,429)	(467,429)	(467,429)	(467,429)	(140,231)	0	0	0
2880	Oregon Health & Science University	6/30/2014	Proportion	5.4	3.4	(6,047,585)	(3,807,739)	(1,119,923)	(1,119,923)	(1,119,923)	(447,970)	0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Contribution	5.4	3.4	(6,263,382)	(3,943,610)	(1,159,886)	(1,159,886)	(1,159,886)	(463,952)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2880	Oregon Health & Science University	6/30/2013	Contribution	5.6	2.6	(1,997,561)	(927,440)	(356,707)	(356,707)	(356,707)	(356,707)	(214,026)	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Proportion	5.3	4.3	21,214	17,211	4,003	4,003	4,003	4,003	4,003	4,003	1,199
2881	Lake Chinook Fire and Rescue District	6/30/2015	Contribution	5.3	4.3	1,277	1,036	241	241	241	241	241	241	72
2881	Lake Chinook Fire and Rescue District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Contribution	5.4	3.4	3,657	2,303	677	677	677	677	272	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2013	Contribution	5.6	2.6	251	116	45	45	45	26	0	0	0
2883	Lane Fire Authority	6/30/2015	Proportion	5.3	4.3	(85,087)	(69,033)	(16,054)	(16,054)	(16,054)	(16,054)	(16,054)	(4,817)	0
2883	Lane Fire Authority	6/30/2015	Contribution	5.3	4.3	73,209	59,396	13,813	13,813	13,813	13,813	13,813	4,144	0
2883	Lane Fire Authority	6/30/2014	Proportion	5.4	3.4	104,537	65,819	19,359	19,359	19,359	19,359	7,742	0	0
2883	Lane Fire Authority	6/30/2014	Contribution	5.4	3.4	(61,519)	(38,735)	(11,392)	(11,392)	(11,392)	(11,392)	(4,559)	0	0
2883	Lane Fire Authority	6/30/2013	Contribution	5.6	2.6	32,305	14,998	5,769	5,769	5,769	3,460	0	0	0
2884	North Central Public Health District	6/30/2015	Proportion	5.3	4.3	999,906	811,244	188,662	188,662	188,662	188,662	188,662	56,596	0
2884	North Central Public Health District	6/30/2015	Contribution	5.3	4.3	(6,248)	(5,069)	(1,179)	(1,179)	(1,179)	(1,179)	(1,179)	(353)	0
2884	North Central Public Health District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2014	Contribution	5.4	3.4	144,233	90,813	26,710	26,710	26,710	26,710	10,683	0	0
2884	North Central Public Health District	6/30/2013	Contribution	5.6	2.6	63,469	29,467	11,334	11,334	11,334	6,799	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	80,572	65,370	15,202	15,202	15,202	15,202	4,562	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	(412)	(334)	(78)	(78)	(78)	(78)	(22)	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Contribution	5.4	3.4	9,246	5,822	1,712	1,712	1,712	1,712	686	0	0
2885	Siletz Rural Fire Protection District	6/30/2013	Contribution	5.6	2.6	1,798	835	321	321	321	193	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Contribution	5.3	4.3	571	463	108	108	108	108	31	0	0
2900	Clatsop Community College	6/30/2015	Proportion	5.3	4.3	(52,549)	(42,634)	(9,915)	(9,915)	(9,915)	(9,915)	(2,974)	0	0
2900	Clatsop Community College	6/30/2015	Contribution	5.3	4.3	(66,594)	(54,029)	(12,565)	(12,565)	(12,565)	(12,565)	(3,769)	0	0
2900	Clatsop Community College	6/30/2014	Proportion	5.4	3.4	90,455	56,953	16,751	16,751	16,751	16,751	6,700	0	0
2900	Clatsop Community College	6/30/2014	Contribution	5.4	3.4	(90,629)	(57,063)	(16,783)	(16,783)	(16,783)	(16,783)	(6,714)	0	0
2900	Clatsop Community College	6/30/2013	Contribution	5.6	2.6	23,078	10,715	4,121	4,121	4,121	2,473	0	0	0
2901	Blue Mountain Community College	6/30/2015	Proportion	5.3	4.3	(188,008)	(152,535)	(35,473)	(35,473)	(35,473)	(35,473)	(10,643)	0	0
2901	Blue Mountain Community College	6/30/2015	Contribution	5.3	4.3	(21,140)	(17,151)	(3,989)	(3,989)	(3,989)	(3,989)	(1,195)	0	0
2901	Blue Mountain Community College	6/30/2014	Proportion	5.4	3.4	(59,609)	(37,531)	(11,039)	(11,039)	(11,039)	(11,039)	(4,414)	0	0
2901	Blue Mountain Community College	6/30/2014	Contribution	5.4	3.4	(206,955)	(130,305)	(38,325)	(38,325)	(38,325)	(38,325)	(15,330)	0	0
2901	Blue Mountain Community College	6/30/2013	Contribution	5.6	2.6	(45,956)	(21,338)	(8,206)	(8,206)	(8,206)	(4,926)	0	0	0
2902	Treasure Valley Community College	6/30/2015	Proportion	5.3	4.3	639,528	518,862	120,666	120,666	120,666	120,666	36,198	0	0
2902	Treasure Valley Community College	6/30/2015	Contribution	5.3	4.3	(337,005)	(273,419)	(63,586)	(63,586)	(63,586)	(63,586)	(19,075)	0	0
2902	Treasure Valley Community College	6/30/2014	Proportion	5.4	3.4	79,403	49,995	14,704	14,704	14,704	14,704	5,883	0	0
2902	Treasure Valley Community College	6/30/2014	Contribution	5.4	3.4	(227,881)	(143,481)	(42,200)	(42,200)	(42,200)	(42,200)	(16,881)	0	0
2902	Treasure Valley Community College	6/30/2013	Contribution	5.6	2.6	(83,804)	(38,909)	(14,965)	(14,965)	(14,965)	(8,979)	0	0	0
2903	Umpqua Community College	6/30/2015	Proportion	5.3	4.3	213,314	173,066	40,248	40,248	40,248	40,248	12,074	0	0
2903	Umpqua Community College	6/30/2015	Contribution	5.3	4.3	(216,241)	(175,441)	(40,800)	(40,800)	(40,800)	(40,800)	(12,241)	0	0
2903	Umpqua Community College	6/30/2014	Proportion	5.4	3.4	14,570	2,698	2,698	2,698	2,698	1,080	0	0	0
2903	Umpqua Community College	6/30/2014	Contribution	5.4	3.4	(264,966)	(166,830)	(49,068)	(49,068)	(49,068)	(49,068)	(19,626)	0	0
2903	Umpqua Community College	6/30/2013	Contribution	5.6	2.6	(28,643)	(13,298)	(5,115)	(5,115)	(5,115)	(3,068)	0	0	0
2904	Lane Community College	6/30/2015	Proportion	5.3	4.3	(54,252)	(44,016)	(10,236)	(10,236)	(10,236)	(10,236)	(3,072)	0	0
2904	Lane Community College	6/30/2015	Contribution	5.3	4.3	(992,842)	(805,513)	(187,329)	(187,329)	(187,329)	(187,329)	(58,197)	0	0
2904	Lane Community College	6/30/2014	Proportion	5.4	3.4	92,848	58,460	17,194	17,194	17,194	17,194	6,878	0	0
2904	Lane Community College	6/30/2014	Contribution	5.4	3.4	(1,263,206)	(795,352)	(233,927)	(233,927)	(233,927)	(233,927)	(93,571)	0	0
2904	Lane Community College	6/30/2013	Contribution	5.6	2.6	(201,806)	(93,695)	(36,037)	(36,037)	(36,037)	(21,621)	0	0	0
2905	Mt Hood Community College	6/30/2015	Proportion	5.3	4.3	1,861,171	1,510,007	351,164	351,164	351,164	351,164	105,351	0	0
2905	Mt Hood Community College	6/30/2015	Contribution	5.3	4.3	(1,288,790)	(1,045,622)	(243,168)	(243,168)	(243,168)	(243,168)	(72,950)	0	0
2905	Mt Hood Community College	6/30/2014	Proportion	5.4	3.4	(336,472)	(211,852)	(62,310)	(62,310)	(62,310)	(62,310)	(24,922)	0	0
2905	Mt Hood Community College	6/30/2014	Contribution	5.4	3.4	(641,768)	(404,076)	(118,846)	(118,846)	(118,846)	(118,846)	(47,538)	0	0
2905	Mt Hood Community College	6/30/2013	Contribution	5.6	2.6	(197,207)	(91,559)	(35,216)	(35,216)	(35,216)	(21,127)	0	0	0
2906	Klamath Community College	6/30/2015	Proportion	5.3	4.3	(1,368,754)	(1,110,499)	(258,255)	(258,255)	(258,255)	(258,255)	(77,479)	0	0
2906	Klamath Community College	6/30/2015	Contribution	5.3	4.3	427,845	527,344	99,499	99,499	99,499	99,499	29,849	0	0
2906	Klamath Community College	6/30/2014	Proportion	5.4	3.4	67,023	42,199	12,412	12,412	12,412	12,412	4,963	0	0
2906	Klamath Community College	6/30/2014	Contribution	5.4	3.4	(400,872)	(252,400)	(74,236)	(74,236)	(74,236)	(74,236)	(29,692)	0	0
2906	Klamath Community College	6/30/2013	Contribution	5.6	2.6	30,115	13,981	5,378	5,378	5,378	3,225	0	0	0
2908	Clackamas Community College	6/30/2015	Proportion	5.3	4.3	1,679,381	1,362,517	316,864	316,864	316,864	316,864	95,061	0	0
2908	Clackamas Community College	6/30/2015	Contribution	5.3	4.3	(476,852)	(386,880)	(89,972)	(89,972)	(89,972)	(89,972)	(26,992)	0	0
2908	Clackamas Community College	6/30/2014	Proportion	5.4	3.4	(510,444)	(321,390)	(94,527)	(94,527)	(94,527)	(94,527)	(37,809)	0	0
2908	Clackamas Community College	6/30/2014	Contribution	5.4	3.4	(292,500)	(184,166)	(54,167)	(54,167)	(54,167)	(54,167)	(21,665)	0	0
2908	Clackamas Community College	6/30/2013	Contribution	5.6	2.6	(351,763)	(163,318)	(62,815)	(62,815)	(62,815)	(37,688)	0	0	0
2910	Linn-Benton Community College	6/30/2015	Proportion	5.3	4.3	175,325	142,245	33,080	33,080	33,080	33,080	9,925	0	0
2910	Linn-Benton Community College	6/30/2015	Contribution	5.3	4.3	(318,412)	(258,334)	(60,078)	(60,078)	(60,078)	(60,078)	(18,022)	0	0
2910	Linn-Benton Community College	6/30/2014	Proportion	5.4	3.4	(314,246)	(197,858)	(58,194)	(58,194)	(58,194)	(58,194)	(23,276)	0	0
2910	Linn-Benton Community College	6/30/2014	Contribution	5.4	3.4	(502,391)	(314,246)	(147,762)	(147,762)	(147,762)	(147,762)	(59,105)	0	0
2910	Linn-Benton Community College	6/30/2013	Contribution	5.6	2.6	(371,553)	(172,506)	(66,349)	(66,349)	(66,349)	(39,808)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2918	Portland Community College	6/30/2015	Proportion	5.3	4.3	2,194,984	2,194,984	510,462	510,462	510,462	510,462	510,462	153,136	0
2918	Portland Community College	6/30/2015	Contribution	5.3	4.3	(1,865,755)	(1,513,726)	(352,029)	(352,029)	(352,029)	(352,029)	(352,029)	(105,610)	0
2918	Portland Community College	6/30/2014	Proportion	5.4	3.4	771,871	485,993	142,939	142,939	142,939	142,939	57,176	0	0
2918	Portland Community College	6/30/2014	Contribution	5.4	3.4	(3,984,670)	(2,508,866)	(737,902)	(737,902)	(737,902)	(737,902)	(295,160)	0	0
2918	Portland Community College	6/30/2013	Contribution	5.6	2.6	(979,995)	(454,998)	(174,999)	(174,999)	(174,999)	(174,999)	(105,000)	0	0
2919	Chemeketa Community College	6/30/2015	Proportion	5.3	4.3	2,148,385	1,743,029	405,356	405,356	405,356	405,356	405,356	121,605	0
2919	Chemeketa Community College	6/30/2015	Contribution	5.3	4.3	(939,169)	(761,967)	(177,202)	(177,202)	(177,202)	(177,202)	(177,202)	(53,159)	0
2919	Chemeketa Community College	6/30/2014	Proportion	5.4	3.4	43,103	27,139	7,982	7,982	7,982	7,982	3,193	0	0
2919	Chemeketa Community College	6/30/2014	Contribution	5.4	3.4	(1,142,111)	(719,107)	(211,502)	(211,502)	(211,502)	(211,502)	(84,601)	0	0
2919	Chemeketa Community College	6/30/2013	Contribution	5.6	2.6	(460,053)	(213,597)	(82,152)	(82,152)	(82,152)	(82,152)	(49,293)	0	0
2922	Rogue Community College	6/30/2015	Proportion	5.3	4.3	194,776	158,026	36,750	36,750	36,750	36,750	36,750	11,026	0
2922	Rogue Community College	6/30/2015	Contribution	5.3	4.3	(170,582)	(138,397)	(32,185)	(32,185)	(32,185)	(32,185)	(32,185)	(9,657)	0
2922	Rogue Community College	6/30/2014	Proportion	5.4	3.4	(49,962)	(31,458)	(9,252)	(9,252)	(9,252)	(9,252)	(3,702)	0	0
2922	Rogue Community College	6/30/2014	Contribution	5.4	3.4	(427,480)	(269,154)	(79,163)	(79,163)	(79,163)	(79,163)	(31,665)	0	0
2922	Rogue Community College	6/30/2013	Contribution	5.6	2.6	(34,946)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(3,746)	0	0
2995	Oregon Coast Community College	6/30/2015	Proportion	5.3	4.3	(126,736)	(102,824)	(23,912)	(23,912)	(23,912)	(23,912)	(7,176)	0	0
2995	Oregon Coast Community College	6/30/2015	Contribution	5.3	4.3	(43,159)	(35,016)	(8,143)	(8,143)	(8,143)	(8,143)	(2,444)	0	0
2995	Oregon Coast Community College	6/30/2014	Proportion	5.4	3.4	105,060	66,148	19,456	19,456	19,456	19,456	7,780	0	0
2995	Oregon Coast Community College	6/30/2014	Contribution	5.4	3.4	(66,260)	(41,720)	(12,270)	(12,270)	(12,270)	(12,270)	(4,910)	0	0
2995	Oregon Coast Community College	6/30/2013	Contribution	5.6	2.6	46,804	21,730	8,358	8,358	8,358	8,358	5,014	0	0
2996	Columbia Gorge Community College	6/30/2015	Proportion	5.3	4.3	(84,987)	(68,952)	(16,035)	(16,035)	(16,035)	(16,035)	(4,812)	0	0
2996	Columbia Gorge Community College	6/30/2015	Contribution	5.3	4.3	(116,291)	(94,349)	(21,942)	(21,942)	(21,942)	(21,942)	(6,581)	0	0
2996	Columbia Gorge Community College	6/30/2014	Proportion	5.4	3.4	130,871	82,401	24,235	24,235	24,235	24,235	9,696	0	0
2996	Columbia Gorge Community College	6/30/2014	Contribution	5.4	3.4	(149,046)	(93,844)	(27,601)	(27,601)	(27,601)	(27,601)	(11,041)	0	0
2996	Columbia Gorge Community College	6/30/2013	Contribution	5.6	2.6	55,329	25,689	9,880	9,880	9,880	9,880	5,929	0	0
2997	Tillamook Bay Community College	6/30/2015	Proportion	5.3	4.3	225,159	182,676	42,483	42,483	42,483	42,483	12,744	0	0
2997	Tillamook Bay Community College	6/30/2015	Contribution	5.3	4.3	(47,074)	(38,192)	(8,882)	(8,882)	(8,882)	(8,882)	(2,664)	0	0
2997	Tillamook Bay Community College	6/30/2014	Proportion	5.4	3.4	(77,223)	(48,621)	(14,301)	(14,301)	(14,301)	(14,301)	(5,718)	0	0
2997	Tillamook Bay Community College	6/30/2014	Contribution	5.4	3.4	5,887	3,707	1,090	1,090	1,090	1,090	437	0	0
2997	Tillamook Bay Community College	6/30/2013	Contribution	5.6	2.6	(5,607)	(2,604)	(1,001)	(1,001)	(1,001)	(602)	0	0	0
2998	Southwestern Community College	6/30/2015	Proportion	5.3	4.3	267,844	217,307	50,537	50,537	50,537	50,537	15,159	0	0
2998	Southwestern Community College	6/30/2015	Contribution	5.3	4.3	(245,441)	(199,131)	(46,310)	(46,310)	(46,310)	(46,310)	(13,891)	0	0
2998	Southwestern Community College	6/30/2014	Proportion	5.4	3.4	49,164	30,956	9,104	9,104	9,104	9,104	3,644	0	0
2998	Southwestern Community College	6/30/2014	Contribution	5.4	3.4	(286,950)	(180,672)	(53,139)	(53,139)	(53,139)	(53,139)	(21,255)	0	0
2998	Southwestern Community College	6/30/2013	Contribution	5.6	2.6	(63,575)	(29,516)	(11,353)	(11,353)	(11,353)	(6,810)	0	0	0
2999	Central Oregon Community College	6/30/2015	Proportion	5.3	4.3	(135,836)	(110,207)	(25,629)	(25,629)	(25,629)	(25,629)	(7,691)	0	0
2999	Central Oregon Community College	6/30/2015	Contribution	5.3	4.3	4,994	4,052	942	942	942	942	284	0	0
2999	Central Oregon Community College	6/30/2014	Proportion	5.4	3.4	316,446	199,244	58,601	58,601	58,601	58,601	23,441	0	0
2999	Central Oregon Community College	6/30/2014	Contribution	5.4	3.4	(664,729)	(418,533)	(123,098)	(123,098)	(123,098)	(123,098)	(49,239)	0	0
2999	Central Oregon Community College	6/30/2013	Contribution	5.6	2.6	(164,783)	(76,505)	(29,426)	(29,426)	(29,426)	(29,426)	(17,653)	0	0
3003	Baker School District 5J	6/30/2015	Proportion	5.3	4.3	329,941	267,688	62,253	62,253	62,253	62,253	18,676	0	0
3003	Baker School District 5J	6/30/2015	Contribution	5.3	4.3	(155,701)	(126,323)	(29,378)	(29,378)	(29,378)	(29,378)	(8,811)	0	0
3003	Baker School District 5J	6/30/2014	Proportion	5.4	3.4	84,158	52,988	15,585	15,585	15,585	15,585	6,233	0	0
3003	Baker School District 5J	6/30/2014	Contribution	5.4	3.4	(9,335)	(5,877)	(1,729)	(1,729)	(1,729)	(1,729)	(690)	0	0
3003	Baker School District 5J	6/30/2013	Contribution	5.6	2.6	(69,063)	(32,064)	(12,333)	(12,333)	(12,333)	(7,398)	0	0	0
3008	Huntington School District 16J	6/30/2015	Proportion	5.3	4.3	(166,755)	(135,292)	(31,463)	(31,463)	(31,463)	(31,463)	(9,440)	0	0
3008	Huntington School District 16J	6/30/2015	Contribution	5.3	4.3	47,266	38,348	8,918	8,918	8,918	8,918	2,676	0	0
3008	Huntington School District 16J	6/30/2014	Proportion	5.4	3.4	(6,884)	(4,334)	(1,275)	(1,275)	(1,275)	(1,275)	(509)	0	0
3008	Huntington School District 16J	6/30/2014	Contribution	5.4	3.4	(12,734)	(8,018)	(2,358)	(2,358)	(2,358)	(944)	0	0	0
3008	Huntington School District 16J	6/30/2013	Contribution	5.6	2.6	6,458	2,999	1,153	1,153	1,153	693	0	0	0
3016	Burnt River High School	6/30/2015	Proportion	5.3	4.3	(97,726)	(79,287)	(18,439)	(18,439)	(18,439)	(18,439)	(5,531)	0	0
3016	Burnt River High School	6/30/2015	Contribution	5.3	4.3	36,199	29,369	6,830	6,830	6,830	6,830	2,049	0	0
3016	Burnt River High School	6/30/2014	Proportion	5.4	3.4	22,665	14,271	4,197	4,197	4,197	4,197	1,680	0	0
3016	Burnt River High School	6/30/2014	Contribution	5.4	3.4	(3,995)	(2,515)	(740)	(740)	(740)	(295)	0	0	0
3016	Burnt River High School	6/30/2013	Contribution	5.6	2.6	16,457	7,640	2,939	2,939	2,939	1,762	0	0	0
3027	Pine-Eagle School District 61	6/30/2015	Proportion	5.3	4.3	(15,387)	(12,484)	(2,903)	(2,903)	(2,903)	(2,903)	(872)	0	0
3027	Pine-Eagle School District 61	6/30/2015	Contribution	5.3	4.3	80,730	65,498	15,232	15,232	15,232	15,232	4,570	0	0
3027	Pine-Eagle School District 61	6/30/2014	Proportion	5.4	3.4	(22,050)	(13,884)	(4,083)	(4,083)	(4,083)	(4,083)	(1,635)	0	0
3027	Pine-Eagle School District 61	6/30/2014	Contribution	5.4	3.4	15,080	9,494	2,793	2,793	2,793	2,793	1,115	0	0
3027	Pine-Eagle School District 61	6/30/2013	Contribution	5.6	2.6	15,487	7,189	2,766	2,766	2,766	1,657	0	0	0
3037	Alsea School	6/30/2015	Proportion	5.3	4.3	(219,886)	(178,398)	(41,488)	(41,488)	(41,488)	(41,488)	(12,446)	0	0
3037	Alsea School	6/30/2015	Contribution	5.3	4.3	56,259	45,644	10,615	10,615	10,615	10,615	3,184	0	0
3037	Alsea School	6/30/2014	Proportion	5.4	3.4	(3,398)	(2,140)	(629)	(629)	(629)	(253)	0	0	0
3037	Alsea School	6/30/2014	Contribution	5.4	3.4	(13,230)	(8,330)	(2,450)	(2,450)	(2,450)	(980)	0	0	0
3037	Alsea School	6/30/2013	Contribution	5.6	2.6	(22,045)	(10,234)	(3,937)	(3,937)	(3,937)	(2,360)	0	0	0
3039	Corvallis School District 509J	6/30/2015	Proportion	5.3	4.3	1,243,730	1,009,064	234,666	234,666	234,666	234,666	70,400	0	0
3039	Corvallis School District 509J	6/30/2015	Contribution	5.3	4.3	(889,953)	(722,037)	(167,916)	(167,916)	(167,916)	(167,916)	(50,373)	0	0
3039	Corvallis School District 509J	6/30/2014	Proportion	5.4	3.4	(594,909)	(374,573)	(110,168)	(110,168)	(110,168)	(110,168)	(44,069)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3039	Corvallis School District 509J	6/30/2014	Contribution	5.4	3.4	133,169	83,847	24,661	24,661	24,661	24,661	24,661	9,864	0
3039	Corvallis School District 509J	6/30/2013	Contribution	5.6	2.6	(67,830)	(31,494)	(12,112)	(12,112)	(12,112)	(12,112)	(7,270)	0	0
3043	Philomath School District 17J	6/30/2015	Proportion	5.3	4.3	(151,939)	(123,271)	(28,668)	(28,668)	(28,668)	(28,668)	(28,668)	(8,599)	0
3043	Philomath School District 17J	6/30/2015	Contribution	5.3	4.3	(49,099)	(39,835)	(9,264)	(9,264)	(9,264)	(9,264)	(9,264)	(2,779)	0
3043	Philomath School District 17J	6/30/2014	Proportion	5.4	3.4	(157,122)	(98,928)	(29,097)	(29,097)	(29,097)	(29,097)	(29,097)	(11,637)	0
3043	Philomath School District 17J	6/30/2014	Contribution	5.4	3.4	(3,869)	(2,437)	(716)	(716)	(716)	(716)	(716)	(289)	0
3043	Philomath School District 17J	6/30/2013	Contribution	5.6	2.6	(23,982)	(11,136)	(4,282)	(4,282)	(4,282)	(4,282)	(2,572)	0	0
3049	Monroe Elementary School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Contribution	5.4	3.4	578	364	107	107	107	107	107	43	0
3075	West Linn School District	6/30/2015	Proportion	5.3	4.3	2,127,644	1,726,202	401,442	401,442	401,442	401,442	401,442	120,434	0
3075	West Linn School District	6/30/2015	Contribution	5.3	4.3	(677,281)	(549,492)	(127,789)	(127,789)	(127,789)	(127,789)	(127,789)	(38,336)	0
3075	West Linn School District	6/30/2014	Proportion	5.4	3.4	(369,345)	(232,551)	(68,397)	(68,397)	(68,397)	(68,397)	(68,397)	0	0
3075	West Linn School District	6/30/2014	Contribution	5.4	3.4	(155,894)	(98,156)	(28,869)	(28,869)	(28,869)	(28,869)	(28,869)	(11,549)	0
3075	West Linn School District	6/30/2013	Contribution	5.6	2.6	159,367	73,993	28,458	28,458	28,458	28,458	17,077	0	0
3083	Welches Elementary School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Contribution	5.4	3.4	851	535	158	158	158	158	158	61	0
3094	Damascus-Union School District 26	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Contribution	5.4	3.4	780	492	144	144	144	144	144	60	0
3102	Molalla Elementary School 35	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Contribution	5.3	4.3	1,455	1,180	275	275	275	275	275	80	0
3102	Molalla Elementary School 35	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Contribution	5.4	3.4	1,186	746	220	220	220	220	220	86	0
3109	Boring School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2015	Contribution	5.3	4.3	1,914	1,553	361	361	361	361	361	109	0
3109	Boring School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2014	Contribution	5.4	3.4	1,219	767	226	226	226	226	226	89	0
3111	Sandy Elementary School District 46	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Contribution	5.3	4.3	2,585	2,097	488	488	488	488	488	145	0
3111	Sandy Elementary School District 46	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Contribution	5.4	3.4	4,792	3,018	887	887	887	887	887	357	0
3111	Sandy Elementary School District 46	6/30/2013	Contribution	5.6	2.6	277	127	50	50	50	50	27	0	0
3116	Colton School District 53	6/30/2015	Proportion	5.3	4.3	(949,107)	(770,030)	(179,077)	(179,077)	(179,077)	(179,077)	(179,077)	(53,722)	0
3116	Colton School District 53	6/30/2015	Contribution	5.3	4.3	116,689	94,672	22,017	22,017	22,017	22,017	22,017	6,604	0
3116	Colton School District 53	6/30/2014	Proportion	5.4	3.4	41,848	26,348	7,750	7,750	7,750	7,750	7,750	3,098	0
3116	Colton School District 53	6/30/2014	Contribution	5.4	3.4	(79,721)	(50,195)	(14,763)	(14,763)	(14,763)	(14,763)	(14,763)	(5,906)	0
3116	Colton School District 53	6/30/2013	Contribution	5.6	2.6	40,416	18,765	7,217	7,217	7,217	7,217	4,331	0	0
3122	Oregon City School District 62	6/30/2015	Proportion	5.3	4.3	945,857	767,393	178,464	178,464	178,464	178,464	178,464	53,537	0
3122	Oregon City School District 62	6/30/2015	Contribution	5.3	4.3	(716,771)	(581,531)	(135,240)	(135,240)	(135,240)	(135,240)	(135,240)	(40,571)	0
3122	Oregon City School District 62	6/30/2014	Proportion	5.4	3.4	839,158	528,358	155,400	155,400	155,400	155,400	155,400	62,158	0
3122	Oregon City School District 62	6/30/2014	Contribution	5.4	3.4	(302,289)	(190,331)	(55,979)	(55,979)	(55,979)	(55,979)	(55,979)	(22,394)	0
3122	Oregon City School District 62	6/30/2013	Contribution	5.6	2.6	69,969	32,487	12,494	12,494	12,494	12,494	7,499	0	0
3138	Canby Elementary School District 86	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Contribution	5.3	4.3	4,779	3,877	902	902	902	902	902	269	0
3138	Canby Elementary School District 86	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Contribution	5.4	3.4	3,014	1,898	558	558	558	558	558	224	0
3138	Canby Elementary School District 86	6/30/2013	Contribution	5.6	2.6	51	24	9	9	9	9	6	0	0
3160	Gladstone School District 115	6/30/2015	Proportion	5.3	4.3	2,153,832	1,747,449	406,383	406,383	406,383	406,383	406,383	121,917	0
3160	Gladstone School District 115	6/30/2015	Contribution	5.3	4.3	(317,240)	(257,383)	(59,857)	(59,857)	(59,857)	(59,857)	(59,857)	(17,955)	0
3160	Gladstone School District 115	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Contribution	5.4	3.4	23,714	14,932	4,391	4,391	4,391	4,391	1,759	0	0
3160	Gladstone School District 115	6/30/2013	Contribution	5.6	2.6	29,774	13,823	5,317	5,317	5,317	5,317	3,189	0	0
3174	Canby Union High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Contribution	5.3	4.3	348	282	66	66	66	66	66	18	0
3174	Canby Union High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2014	Contribution	5.4	3.4	909	573	168	168	168	168	168	69	0
3175	Sandy Union High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Contribution	5.3	4.3	1,320	1,071	249	249	249	249	249	75	0
3175	Sandy Union High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2014	Contribution	5.4	3.4	972	612	180	180	180	180	180	72	0
3175	Sandy Union High School	6/30/2013	Contribution	5.6	2.6	214	100	38	38	38	38	24	0	0
3176	Molalla Union High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3176	Molalla Union High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Contribution	5.4	3.4	1,849	1,165	342	342	342	342	139	0	0
3179	Clatsop County School District 1C	6/30/2015	Proportion	5.3	4.3	2,702,890	2,192,911	509,979	509,979	509,979	509,979	509,979	152,995	0
3179	Clatsop County School District 1C	6/30/2015	Contribution	5.3	4.3	(433,015)	(351,314)	(81,701)	(81,701)	(81,701)	(81,701)	(81,701)	(24,510)	0
3179	Clatsop County School District 1C	6/30/2014	Proportion	5.4	3.4	92,592	58,298	17,147	17,147	17,147	17,147	6,857	0	0
3179	Clatsop County School District 1C	6/30/2014	Contribution	5.4	3.4	9,989	6,289	1,850	1,850	1,850	1,850	739	0	0
3179	Clatsop County School District 1C	6/30/2013	Contribution	5.6	2.6	36,084	16,752	6,444	6,444	6,444	6,444	3,864	0	0
3186	Jewell School District 8	6/30/2015	Proportion	5.3	4.3	(341,155)	(276,786)	(64,369)	(64,369)	(64,369)	(64,369)	(64,369)	(19,310)	0
3186	Jewell School District 8	6/30/2015	Contribution	5.3	4.3	32,901	26,693	6,208	6,208	6,208	6,208	6,208	1,861	0
3186	Jewell School District 8	6/30/2014	Proportion	5.4	3.4	115,640	72,810	21,415	21,415	21,415	21,415	8,565	0	0
3186	Jewell School District 8	6/30/2014	Contribution	5.4	3.4	(30,232)	(19,034)	(5,599)	(5,599)	(5,599)	(5,599)	(2,237)	0	0
3186	Jewell School District 8	6/30/2013	Contribution	5.6	2.6	38,579	17,912	6,889	6,889	6,889	6,889	4,134	0	0
3187	Seaside Schools	6/30/2015	Proportion	5.3	4.3	(162,606)	(131,926)	(30,680)	(30,680)	(30,680)	(30,680)	(9,206)	0	0
3187	Seaside Schools	6/30/2015	Contribution	5.3	4.3	(52,187)	(42,340)	(9,847)	(9,847)	(9,847)	(9,847)	(2,952)	0	0
3187	Seaside Schools	6/30/2014	Proportion	5.4	3.4	(278,577)	(175,401)	(51,588)	(51,588)	(51,588)	(51,588)	(20,637)	0	0
3187	Seaside Schools	6/30/2014	Contribution	5.4	3.4	(8,379)	(5,275)	(1,552)	(1,552)	(1,552)	(1,552)	(619)	0	0
3187	Seaside Schools	6/30/2013	Contribution	5.6	2.6	(26,470)	(12,289)	(4,727)	(4,727)	(4,727)	(4,727)	(2,835)	0	0
3195	Warrenton-Hammond School District	6/30/2015	Proportion	5.3	4.3	(470,983)	(382,118)	(88,865)	(88,865)	(88,865)	(88,865)	(88,865)	(26,658)	0
3195	Warrenton-Hammond School District	6/30/2015	Contribution	5.3	4.3	10,479	8,502	1,977	1,977	1,977	1,977	594	0	0
3195	Warrenton-Hammond School District	6/30/2014	Proportion	5.4	3.4	7,640	4,810	1,415	1,415	1,415	1,415	565	0	0
3195	Warrenton-Hammond School District	6/30/2014	Contribution	5.4	3.4	(53,035)	(33,393)	(9,821)	(9,821)	(9,821)	(9,821)	(3,930)	0	0
3195	Warrenton-Hammond School District	6/30/2013	Contribution	5.6	2.6	(46,882)	(21,766)	(8,372)	(8,372)	(8,372)	(8,372)	(5,022)	0	0
3230	Vernonia School District	6/30/2015	Proportion	5.3	4.3	(338,233)	(274,415)	(63,818)	(63,818)	(63,818)	(63,818)	(63,818)	(19,143)	0
3230	Vernonia School District	6/30/2015	Contribution	5.3	4.3	145,784	118,278	27,506	27,506	27,506	27,506	27,506	8,254	0
3230	Vernonia School District	6/30/2014	Proportion	5.4	3.4	(249,229)	(156,921)	(46,154)	(46,154)	(46,154)	(46,154)	(18,459)	0	0
3230	Vernonia School District	6/30/2014	Contribution	5.4	3.4	(11,022)	(6,940)	(2,041)	(2,041)	(2,041)	(2,041)	(817)	0	0
3230	Vernonia School District	6/30/2013	Contribution	5.6	2.6	(195,629)	(90,827)	(34,934)	(34,934)	(34,934)	(34,934)	(20,959)	0	0
3241	Coquille School District 8	6/30/2015	Proportion	5.3	4.3	(1,023,094)	(830,057)	(193,037)	(193,037)	(193,037)	(193,037)	(193,037)	(57,909)	0
3241	Coquille School District 8	6/30/2015	Contribution	5.3	4.3	173,963	124,419	40,456	40,456	40,456	40,456	12,139	0	0
3241	Coquille School District 8	6/30/2014	Proportion	5.4	3.4	(86,720)	(54,602)	(16,059)	(16,059)	(16,059)	(16,059)	(6,425)	0	0
3241	Coquille School District 8	6/30/2014	Contribution	5.4	3.4	(82,486)	(51,936)	(15,275)	(15,275)	(15,275)	(15,275)	(6,111)	0	0
3241	Coquille School District 8	6/30/2013	Contribution	5.6	2.6	173,721	80,655	31,022	31,022	31,022	31,022	18,611	0	0
3242	Coos Bay School District 9	6/30/2015	Proportion	5.3	4.3	(898,215)	(728,740)	(169,475)	(169,475)	(169,475)	(169,475)	(169,475)	(50,840)	0
3242	Coos Bay School District 9	6/30/2015	Contribution	5.3	4.3	88,193	71,553	16,640	16,640	16,640	16,640	4,993	0	0
3242	Coos Bay School District 9	6/30/2014	Proportion	5.4	3.4	(35,235)	(22,185)	(6,525)	(6,525)	(6,525)	(6,525)	(2,610)	0	0
3242	Coos Bay School District 9	6/30/2014	Contribution	5.4	3.4	11,897	7,491	2,203	2,203	2,203	2,203	882	0	0
3242	Coos Bay School District 9	6/30/2013	Contribution	5.6	2.6	201,313	93,466	35,949	35,949	35,949	35,949	21,568	0	0
3245	North Bend Public Schools	6/30/2015	Proportion	5.3	4.3	491,381	398,668	92,713	92,713	92,713	92,713	27,713	27,816	0
3245	North Bend Public Schools	6/30/2015	Contribution	5.3	4.3	(116,359)	(94,404)	(21,955)	(21,955)	(21,955)	(21,955)	(6,584)	0	0
3245	North Bend Public Schools	6/30/2014	Proportion	5.4	3.4	124,245	78,229	23,008	23,008	23,008	23,008	9,205	0	0
3245	North Bend Public Schools	6/30/2014	Contribution	5.4	3.4	(178,979)	(112,691)	(33,144)	(33,144)	(33,144)	(33,144)	(13,259)	0	0
3245	North Bend Public Schools	6/30/2013	Contribution	5.6	2.6	73,363	34,060	13,101	13,101	13,101	13,101	7,858	0	0
3252	Powers School District	6/30/2015	Proportion	5.3	4.3	(188,058)	(152,575)	(35,483)	(35,483)	(35,483)	(35,483)	(10,643)	0	0
3252	Powers School District	6/30/2015	Contribution	5.3	4.3	26,536	21,529	5,007	5,007	5,007	5,007	1,501	0	0
3252	Powers School District	6/30/2014	Proportion	5.4	3.4	(15,580)	(4,582)	(1,834)	(1,834)	(1,834)	(1,834)	(611)	0	0
3252	Powers School District	6/30/2014	Contribution	5.4	3.4	(11,316)	(7,124)	(2,096)	(2,096)	(2,096)	(2,096)	(836)	0	0
3252	Powers School District	6/30/2013	Contribution	5.6	2.6	(17,758)	(8,245)	(3,171)	(3,171)	(3,171)	(3,171)	(1,903)	0	0
3257	Myrtle Point School District 41	6/30/2015	Proportion	5.3	4.3	(479,519)	(389,044)	(90,475)	(90,475)	(90,475)	(90,475)	(27,144)	0	0
3257	Myrtle Point School District 41	6/30/2015	Contribution	5.3	4.3	145,510	105,510	33,840	33,840	33,840	33,840	10,150	0	0
3257	Myrtle Point School District 41	6/30/2014	Proportion	5.4	3.4	68,839	43,343	12,748	12,748	12,748	12,748	5,099	0	0
3257	Myrtle Point School District 41	6/30/2014	Contribution	5.4	3.4	(14,992)	(9,440)	(2,776)	(2,776)	(2,776)	(2,776)	(1,112)	0	0
3257	Myrtle Point School District 41	6/30/2013	Contribution	5.6	2.6	69,804	32,409	12,465	12,465	12,465	12,465	7,479	0	0
3264	Bandon School District	6/30/2015	Proportion	5.3	4.3	(917,330)	(744,249)	(173,081)	(173,081)	(173,081)	(173,081)	(51,925)	0	0
3264	Bandon School District	6/30/2015	Contribution	5.3	4.3	124,994	101,410	23,584	23,584	23,584	23,584	7,074	0	0
3264	Bandon School District	6/30/2014	Proportion	5.4	3.4	(177,337)	(111,657)	(32,840)	(32,840)	(32,840)	(32,840)	(13,137)	0	0
3264	Bandon School District	6/30/2014	Contribution	5.4	3.4	(60,792)	(38,276)	(11,258)	(11,258)	(11,258)	(11,258)	(4,502)	0	0
3264	Bandon School District	6/30/2013	Contribution	5.6	2.6	(121,568)	(56,441)	(21,709)	(21,709)	(21,709)	(21,709)	(13,023)	0	0
3274	Crook County School District	6/30/2015	Proportion	5.3	4.3	1,793,667	1,455,239	338,428	338,428	338,428	338,428	101,527	0	0
3274	Crook County School District	6/30/2015	Contribution	5.3	4.3	(752,157)	(610,241)	(141,916)	(141,916)	(141,916)	(141,916)	(42,577)	0	0
3274	Crook County School District	6/30/2014	Proportion	5.4	3.4	463,934	292,106	85,914	85,914	85,914	85,914	34,364	0	0
3274	Crook County School District	6/30/2014	Contribution	5.4	3.4	(463,354)	(291,742)	(85,806)	(85,806)	(85,806)	(85,806)	(34,324)	0	0
3274	Crook County School District	6/30/2013	Contribution	5.6	2.6	19,134	8,883	3,417	3,417	3,417	3,417	2,049	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2015	Proportion	5.3	4.3	54,098	43,891	10,207	10,207	10,207	10,207	3,063	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2015	Contribution	5.3	4.3	51,131	41,484	9,647	9,647	9,647	9,647	2,896	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2014	Proportion	5.4	3.4	(179,584)	(113,072)	(33,256)	(33,256)	(33,256)	(33,256)	(13,304)	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2014	Contribution	5.4	3.4	28,674	18,054	5,310	5,310	5,310	5,310	2,124	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2013	Contribution	5.6	2.6	(36,828)	(17,100)	(6,576)	(6,576)	(6,576)	(6,576)	(3,948)	0	0
3277	Curry County School District 3C	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3277	Curry County School District 3C	6/30/2015	Contribution	5.3	4.3	946	768	178	178	178	178	178	56	0
3277	Curry County School District 3C	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2014	Contribution	5.4	3.4	1,440	906	267	267	267	267	105	0	0
3281	Ophir School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Contribution	5.4	3.4	1,044	658	193	193	193	193	79	0	0
3282	Pistol River School District 16	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Contribution	5.4	3.4	1,050	662	194	194	194	194	80	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Proportion	5.3	4.3	669,589	543,251	126,338	126,338	126,338	126,338	126,338	37,899	0
3283	Brookings-Harbor School District 17C	6/30/2015	Contribution	5.3	4.3	(353,373)	(286,699)	(66,674)	(66,674)	(66,674)	(66,674)	(66,674)	(20,003)	0
3283	Brookings-Harbor School District 17C	6/30/2014	Proportion	5.4	3.4	54,863	34,543	10,160	10,160	10,160	10,160	4,063	0	0
3283	Brookings-Harbor School District 17C	6/30/2014	Contribution	5.4	3.4	(118,354)	(74,520)	(21,917)	(21,917)	(21,917)	(21,917)	(8,769)	0	0
3283	Brookings-Harbor School District 17C	6/30/2013	Contribution	5.6	2.6	(58,952)	(27,371)	(10,527)	(10,527)	(10,527)	(10,527)	(6,317)	0	0
3288	Central Curry School District 1	6/30/2015	Proportion	5.3	4.3	(219,362)	(177,973)	(41,389)	(41,389)	(41,389)	(41,389)	(41,389)	(12,417)	0
3288	Central Curry School District 1	6/30/2015	Contribution	5.3	4.3	54,990	44,615	10,375	10,375	10,375	10,375	3,115	0	0
3288	Central Curry School District 1	6/30/2014	Proportion	5.4	3.4	(142,038)	(89,432)	(26,303)	(26,303)	(26,303)	(26,303)	(10,523)	0	0
3288	Central Curry School District 1	6/30/2014	Contribution	5.4	3.4	9,719	6,119	1,800	1,800	1,800	1,800	719	0	0
3288	Central Curry School District 1	6/30/2013	Contribution	5.6	2.6	(18,056)	(8,384)	(3,224)	(3,224)	(3,224)	(3,224)	(1,936)	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Proportion	5.3	4.3	407,128	330,311	76,817	76,817	76,817	76,817	76,817	23,043	0
3291	Bend-La Pine Public Schools	6/30/2015	Contribution	5.3	4.3	(777,479)	(630,785)	(146,694)	(146,694)	(146,694)	(146,694)	(146,694)	(44,009)	0
3291	Bend-La Pine Public Schools	6/30/2014	Proportion	5.4	3.4	1,347,130	848,192	249,469	249,469	249,469	249,469	99,785	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Contribution	5.4	3.4	(549,978)	(373,496)	(161,759)	(161,759)	(161,759)	(161,759)	(64,701)	0	0
3291	Bend-La Pine Public Schools	6/30/2013	Contribution	5.6	2.6	721,728	335,088	128,880	128,880	128,880	128,880	77,328	0	0
3296	Sisters School District	6/30/2015	Proportion	5.3	4.3	328,358	266,404	61,954	61,954	61,954	61,954	61,954	18,588	0
3296	Sisters School District	6/30/2015	Contribution	5.3	4.3	(319,536)	(259,246)	(60,290)	(60,290)	(60,290)	(60,290)	(60,290)	(18,086)	0
3296	Sisters School District	6/30/2014	Proportion	5.4	3.4	(17,348)	(10,922)	(3,213)	(3,213)	(3,213)	(3,213)	(1,283)	0	0
3296	Sisters School District	6/30/2014	Contribution	5.4	3.4	54,027	34,017	10,005	10,005	10,005	10,005	4,002	0	0
3296	Sisters School District	6/30/2013	Contribution	5.6	2.6	14,107	5,425	1,671	1,671	1,671	1,671	667	0	0
3307	Oakland School District	6/30/2015	Proportion	5.3	4.3	(365,934)	(296,890)	(69,044)	(69,044)	(69,044)	(69,044)	(69,044)	(20,714)	0
3307	Oakland School District	6/30/2015	Contribution	5.3	4.3	50,545	41,008	9,537	9,537	9,537	9,537	2,860	0	0
3307	Oakland School District	6/30/2014	Proportion	5.4	3.4	(6,342)	(3,994)	(1,174)	(1,174)	(1,174)	(1,174)	(472)	0	0
3307	Oakland School District	6/30/2014	Contribution	5.4	3.4	(28,192)	(18,380)	(5,406)	(5,406)	(5,406)	(5,406)	(2,162)	0	0
3307	Oakland School District	6/30/2013	Contribution	5.6	2.6	28,626	13,290	5,112	5,112	5,112	5,112	3,066	0	0
3310	Roseburg Public Schools	6/30/2015	Proportion	5.3	4.3	255,933	207,644	48,289	48,289	48,289	48,289	48,289	14,488	0
3310	Roseburg Public Schools	6/30/2015	Contribution	5.3	4.3	(716,554)	(581,355)	(135,199)	(135,199)	(135,199)	(135,199)	(135,199)	(40,559)	0
3310	Roseburg Public Schools	6/30/2014	Proportion	5.4	3.4	9,022	5,680	1,671	1,671	1,671	1,671	667	0	0
3310	Roseburg Public Schools	6/30/2014	Contribution	5.4	3.4	(122,338)	(77,028)	(22,655)	(22,655)	(22,655)	(22,655)	(9,063)	0	0
3310	Roseburg Public Schools	6/30/2013	Contribution	5.6	2.6	124,130	47,743	14,743	14,743	14,743	14,743	28,644	0	0
3316	Glide School District 12	6/30/2015	Proportion	5.3	4.3	(41,510)	(33,678)	(7,832)	(7,832)	(7,832)	(7,832)	(7,832)	(2,350)	0
3316	Glide School District 12	6/30/2015	Contribution	5.3	4.3	(39,809)	(32,298)	(7,511)	(7,511)	(7,511)	(7,511)	(7,511)	(2,254)	0
3316	Glide School District 12	6/30/2014	Proportion	5.4	3.4	(40,927)	(25,769)	(7,579)	(7,579)	(7,579)	(7,579)	(3,032)	0	0
3316	Glide School District 12	6/30/2014	Contribution	5.4	3.4	13,391	8,431	2,480	2,480	2,480	2,480	991	0	0
3316	Glide School District 12	6/30/2013	Contribution	5.6	2.6	55,483	25,759	9,908	9,908	9,908	9,908	5,943	0	0
3318	Days Creek School District 15	6/30/2015	Proportion	5.3	4.3	(328,558)	(266,566)	(61,992)	(61,992)	(61,992)	(61,992)	(61,992)	(18,598)	0
3318	Days Creek School District 15	6/30/2015	Contribution	5.3	4.3	38,699	31,397	7,302	7,302	7,302	7,302	2,189	0	0
3318	Days Creek School District 15	6/30/2014	Proportion	5.4	3.4	(147,738)	(93,020)	(27,359)	(27,359)	(27,359)	(27,359)	(10,943)	0	0
3318	Days Creek School District 15	6/30/2014	Contribution	5.4	3.4	(39,050)	(24,588)	(7,231)	(7,231)	(7,231)	(7,231)	(2,895)	0	0
3318	Days Creek School District 15	6/30/2013	Contribution	5.6	2.6	(6,308)	(2,930)	(1,126)	(1,126)	(1,126)	(1,126)	(678)	0	0
3319	South Umpqua School District	6/30/2015	Proportion	5.3	4.3	488,917	396,669	92,248	92,248	92,248	92,248	92,248	27,677	0
3319	South Umpqua School District	6/30/2015	Contribution	5.3	4.3	(72,013)	(58,426)	(13,587)	(13,587)	(13,587)	(13,587)	(13,587)	(4,078)	0
3319	South Umpqua School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2014	Contribution	5.4	3.4	5,593	3,521	1,036	1,036	1,036	1,036	413	0	0
3319	South Umpqua School District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2015	Proportion	5.3	4.3	(57,891)	(46,968)	(10,923)	(10,923)	(10,923)	(10,923)	(10,923)	(3,276)	0
3320	Camas Valley School District 21	6/30/2015	Contribution	5.3	4.3	62,698	50,868	11,830	11,830	11,830	11,830	11,830	3,548	0
3320	Camas Valley School District 21	6/30/2014	Proportion	5.4	3.4	(1,930)	(1,216)	(357)	(357)	(357)	(357)	(145)	0	0
3320	Camas Valley School District 21	6/30/2014	Contribution	5.4	3.4	22,651	14,261	4,195	4,195	4,195	4,195	1,676	0	0
3320	Camas Valley School District 21	6/30/2013	Contribution	5.6	2.6	41,650	19,336	7,438	7,438	7,438	7,438	4,460	0	0
3321	North Douglas School District 22	6/30/2015	Proportion	5.3	4.3	(284,990)	(231,218)	(53,772)	(53,772)	(53,772)	(53,772)	(53,772)	(16,130)	0
3321	North Douglas School District 22	6/30/2015	Contribution	5.3	4.3	59,100	47,949	11,151	11,151	11,151	11,151	3,345	0	0
3321	North Douglas School District 22	6/30/2014	Proportion	5.4	3.4	(93,302)	(58,746)	(17,278)	(17,278)	(17,278)	(17,278)	(6,912)	0	0
3321	North Douglas School District 22	6/30/2014	Contribution	5.4	3.4	(13,725)	(8,641)	(2,542)	(2,542)	(2,542)	(2,542)	(1,015)	0	0
3321	North Douglas School District 22	6/30/2013	Contribution	5.6	2.6	(78,704)	(36,542)	(14,054)	(14,054)	(14,054)	(14,054)	(8,434)	0	0
3324	Yoncalla School District 32	6/30/2015	Proportion	5.3	4.3	53,369	43,299	10,070	10,070	10,070	10,070	10,070	3,019	0
3324	Yoncalla School District 32	6/30/2015	Contribution	5.3	4.3	26,322	21,356	4,966	4,966	4,966	4,966	4,966	1,492	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3324	Yoncalla School District 32	6/30/2014	Proportion	5.4	3.4	(30,877)	(19,441)	(5,718)	(5,718)	(5,718)	(5,718)	(5,718)	(2,287)	0
3324	Yoncalla School District 32	6/30/2014	Contribution	5.4	3.4	21,217	13,359	3,929	3,929	3,929	3,929	3,929	1,572	0
3324	Yoncalla School District 32	6/30/2013	Contribution	5.6	2.6	26,718	12,405	4,771	4,771	4,771	4,771	2,863	0	0
3325	Elkton School District 34	6/30/2015	Proportion	5.3	4.3	(65,420)	(53,077)	(12,343)	(12,343)	(12,343)	(12,343)	(12,343)	(3,705)	0
3325	Elkton School District 34	6/30/2015	Contribution	5.3	4.3	39,536	32,076	7,460	7,460	7,460	7,460	7,460	2,236	0
3325	Elkton School District 34	6/30/2014	Proportion	5.4	3.4	(35,538)	(22,376)	(6,581)	(6,581)	(6,581)	(6,581)	(6,581)	(2,633)	0
3325	Elkton School District 34	6/30/2014	Contribution	5.4	3.4	2,627	1,655	486	486	486	486	197	0	0
3325	Elkton School District 34	6/30/2013	Contribution	5.6	2.6	2,383	1,105	426	426	426	426	253	0	0
3331	Umpqua School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Contribution	5.4	3.4	932	586	173	173	173	173	67	0	0
3335	Riddle School District	6/30/2015	Proportion	5.3	4.3	(290,398)	(235,606)	(54,792)	(54,792)	(54,792)	(54,792)	(54,792)	(16,438)	0
3335	Riddle School District	6/30/2015	Contribution	5.3	4.3	102,302	83,000	19,302	19,302	19,302	19,302	5,792	0	0
3335	Riddle School District	6/30/2014	Proportion	5.4	3.4	(33,236)	(20,926)	(6,155)	(6,155)	(6,155)	(6,155)	(2,461)	0	0
3335	Riddle School District	6/30/2014	Contribution	5.4	3.4	1,296	816	240	240	240	240	96	0	0
3335	Riddle School District	6/30/2013	Contribution	5.6	2.6	16,598	7,706	2,964	2,964	2,964	2,964	1,778	0	0
3338	Glendale 77	6/30/2015	Proportion	5.3	4.3	(494,371)	(401,093)	(93,278)	(93,278)	(93,278)	(93,278)	(93,278)	(27,981)	0
3338	Glendale 77	6/30/2015	Contribution	5.3	4.3	58,833	47,732	11,101	11,101	11,101	11,101	3,328	0	0
3338	Glendale 77	6/30/2014	Proportion	5.4	3.4	(124,857)	(78,613)	(23,122)	(23,122)	(23,122)	(23,122)	(9,247)	0	0
3338	Glendale 77	6/30/2014	Contribution	5.4	3.4	(46,803)	(29,469)	(8,667)	(8,667)	(8,667)	(8,667)	(3,468)	0	0
3338	Glendale 77	6/30/2013	Contribution	5.6	2.6	(34,489)	(16,012)	(6,159)	(6,159)	(6,159)	(6,159)	(3,694)	0	0
3349	Winston-Dillard Schools	6/30/2015	Proportion	5.3	4.3	71,848	58,292	13,556	13,556	13,556	13,556	4,068	0	0
3349	Winston-Dillard Schools	6/30/2015	Contribution	5.3	4.3	(10,582)	(8,585)	(1,997)	(1,997)	(1,997)	(1,997)	(597)	0	0
3349	Winston-Dillard Schools	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2015	Proportion	5.3	4.3	375,726	304,834	70,892	70,892	70,892	70,892	21,266	0	0
3353	Sutherlin School District 130	6/30/2015	Contribution	5.3	4.3	(294,780)	(239,161)	(55,619)	(55,619)	(55,619)	(55,619)	(16,685)	0	0
3353	Sutherlin School District 130	6/30/2014	Proportion	5.4	3.4	39,837	25,083	7,377	7,377	7,377	7,377	2,952	0	0
3353	Sutherlin School District 130	6/30/2014	Contribution	5.4	3.4	(113,448)	(71,430)	(21,009)	(21,009)	(21,009)	(21,009)	(8,403)	0	0
3353	Sutherlin School District 130	6/30/2013	Contribution	5.6	2.6	21,719	10,085	3,878	3,878	3,878	3,878	0	0	0
3361	Arlington Public Schools	6/30/2015	Proportion	5.3	4.3	(291,886)	(236,813)	(55,073)	(55,073)	(55,073)	(55,073)	(16,521)	0	0
3361	Arlington Public Schools	6/30/2015	Contribution	5.3	4.3	31,970	25,938	6,032	6,032	6,032	6,032	1,810	0	0
3361	Arlington Public Schools	6/30/2014	Proportion	5.4	3.4	(3,895)	(2,453)	(721)	(721)	(721)	(721)	(290)	0	0
3361	Arlington Public Schools	6/30/2014	Contribution	5.4	3.4	(39,456)	(24,842)	(7,307)	(7,307)	(7,307)	(7,307)	(2,921)	0	0
3361	Arlington Public Schools	6/30/2013	Contribution	5.6	2.6	10,101	4,689	1,804	1,804	1,804	1,804	1,081	0	0
3364	Condon Admin School District 25J	6/30/2015	Proportion	5.3	4.3	(212,946)	(172,768)	(40,178)	(40,178)	(40,178)	(40,178)	(12,056)	0	0
3364	Condon Admin School District 25J	6/30/2015	Contribution	5.3	4.3	16,817	13,644	3,173	3,173	3,173	3,173	952	0	0
3364	Condon Admin School District 25J	6/30/2014	Proportion	5.4	3.4	1,331	839	246	246	246	246	101	0	0
3364	Condon Admin School District 25J	6/30/2014	Contribution	5.4	3.4	(21,316)	(13,422)	(3,947)	(3,947)	(3,947)	(3,947)	(1,581)	0	0
3364	Condon Admin School District 25J	6/30/2013	Contribution	5.6	2.6	42,492	19,728	7,588	7,588	7,588	7,588	4,552	0	0
3370	Prairie City School District 4	6/30/2015	Proportion	5.3	4.3	(103,022)	(83,584)	(19,438)	(19,438)	(19,438)	(19,438)	(5,832)	0	0
3370	Prairie City School District 4	6/30/2015	Contribution	5.3	4.3	49,659	40,289	9,370	9,370	9,370	9,370	2,809	0	0
3370	Prairie City School District 4	6/30/2014	Proportion	5.4	3.4	(16,821)	(10,591)	(3,115)	(3,115)	(3,115)	(3,115)	(1,246)	0	0
3370	Prairie City School District 4	6/30/2014	Contribution	5.4	3.4	(24,621)	(15,503)	(4,559)	(4,559)	(4,559)	(4,559)	(1,826)	0	0
3370	Prairie City School District 4	6/30/2013	Contribution	5.6	2.6	(30,160)	(14,002)	(5,386)	(5,386)	(5,386)	(5,386)	(3,230)	0	0
3372	Monument School District 8	6/30/2015	Proportion	5.3	4.3	(108,706)	(88,195)	(20,511)	(20,511)	(20,511)	(20,511)	(6,151)	0	0
3372	Monument School District 8	6/30/2015	Contribution	5.3	4.3	18,117	14,699	3,418	3,418	3,418	3,418	1,027	0	0
3372	Monument School District 8	6/30/2014	Proportion	5.4	3.4	13,741	8,651	2,545	2,545	2,545	2,545	1,016	0	0
3372	Monument School District 8	6/30/2014	Contribution	5.4	3.4	(13,142)	(8,274)	(2,434)	(2,434)	(2,434)	(2,434)	(972)	0	0
3372	Monument School District 8	6/30/2013	Contribution	5.6	2.6	28,967	13,448	5,173	5,173	5,173	5,173	3,102	0	0
3375	Dayville School District 16J	6/30/2015	Proportion	5.3	4.3	29,691	24,089	5,602	5,602	5,602	5,602	1,681	0	0
3375	Dayville School District 16J	6/30/2015	Contribution	5.3	4.3	18,455	14,973	3,482	3,482	3,482	3,482	1,045	0	0
3375	Dayville School District 16J	6/30/2014	Proportion	5.4	3.4	(13,193)	(8,307)	(2,443)	(2,443)	(2,443)	(2,443)	(978)	0	0
3375	Dayville School District 16J	6/30/2014	Contribution	5.4	3.4	(5,451)	(3,433)	(1,009)	(1,009)	(1,009)	(1,009)	(406)	0	0
3375	Dayville School District 16J	6/30/2013	Contribution	5.6	2.6	3,585	1,665	640	640	640	640	385	0	0
3376	Long Creek Schools	6/30/2015	Proportion	5.3	4.3	(51,944)	(42,143)	(9,801)	(9,801)	(9,801)	(9,801)	(2,939)	0	0
3376	Long Creek Schools	6/30/2015	Contribution	5.3	4.3	19,357	15,705	3,652	3,652	3,652	3,652	1,097	0	0
3376	Long Creek Schools	6/30/2014	Proportion	5.4	3.4	38,151	24,021	7,065	7,065	7,065	7,065	2,826	0	0
3376	Long Creek Schools	6/30/2014	Contribution	5.4	3.4	(8,910)	(5,610)	(1,650)	(1,650)	(1,650)	(1,650)	(660)	0	0
3376	Long Creek Schools	6/30/2013	Contribution	5.6	2.6	15,022	6,976	2,682	2,682	2,682	2,682	1,612	0	0
3392	Burns-Slater School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Contribution	5.4	3.4	886	558	164	164	164	164	66	0	0
3392	Burns-Slater School District	6/30/2013	Contribution	5.6	2.6	116	53	21	21	21	21	11	0	0
3394	Crane Elementary School	6/30/2015	Proportion	5.3	4.3	41,941	34,028	7,913	7,913	7,913	7,913	2,376	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3394	Crane Elementary School	6/30/2015	Contribution	5.3	4.3	8,447	6,853	1,594	1,594	1,594	1,594	1,594	477	0
3394	Crane Elementary School	6/30/2014	Proportion	5.4	3.4	(70,427)	(44,343)	(13,042)	(13,042)	(13,042)	(13,042)	(13,042)	0	0
3394	Crane Elementary School	6/30/2014	Contribution	5.4	3.4	12,963	8,161	2,401	2,401	2,401	2,401	2,401	958	0
3394	Crane Elementary School	6/30/2013	Contribution	5.6	2.6	(8,844)	(4,107)	(1,579)	(1,579)	(1,579)	(1,579)	(949)	0	0
3395	Pine Creek School	6/30/2015	Proportion	5.3	4.3	(5,054)	(4,100)	(954)	(954)	(954)	(954)	(954)	(284)	0
3395	Pine Creek School	6/30/2015	Contribution	5.3	4.3	464	376	88	88	88	88	88	24	0
3395	Pine Creek School	6/30/2014	Proportion	5.4	3.4	1,177	741	218	218	218	218	218	87	0
3395	Pine Creek School	6/30/2014	Contribution	5.4	3.4	865	545	160	160	160	160	160	65	0
3395	Pine Creek School	6/30/2013	Contribution	5.6	2.6	295	136	53	53	53	53	30	0	0
3396	Diamond School District 7	6/30/2015	Proportion	5.3	4.3	(74,799)	(60,686)	(14,113)	(14,113)	(14,113)	(14,113)	(14,113)	(4,234)	0
3396	Diamond School District 7	6/30/2015	Contribution	5.3	4.3	6,828	5,540	1,288	1,288	1,288	1,288	1,288	388	0
3396	Diamond School District 7	6/30/2014	Proportion	5.4	3.4	12,388	7,800	2,294	2,294	2,294	2,294	2,294	918	0
3396	Diamond School District 7	6/30/2014	Contribution	5.4	3.4	(12,301)	(7,745)	(2,278)	(2,278)	(2,278)	(2,278)	(911)	0	0
3396	Diamond School District 7	6/30/2013	Contribution	5.6	2.6	751	349	134	134	134	81	0	0	0
3397	Suntex School District	6/30/2015	Proportion	5.3	4.3	5,463	4,432	1,031	1,031	1,031	1,031	1,031	308	0
3397	Suntex School District	6/30/2015	Contribution	5.3	4.3	1,888	1,532	356	356	356	356	356	108	0
3397	Suntex School District	6/30/2014	Proportion	5.4	3.4	(3,175)	(1,999)	(588)	(588)	(588)	(588)	(235)	0	0
3397	Suntex School District	6/30/2014	Contribution	5.4	3.4	(155)	(97)	(29)	(29)	(29)	(29)	(10)	0	0
3397	Suntex School District	6/30/2013	Contribution	5.6	2.6	616	286	110	110	110	66	0	0	0
3398	Drewsey School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2015	Contribution	5.3	4.3	4,854	3,938	916	916	916	916	916	274	0
3398	Drewsey School	6/30/2014	Proportion	5.4	3.4	(58,369)	(36,751)	(10,809)	(10,809)	(10,809)	(10,809)	(4,324)	0	0
3398	Drewsey School	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2013	Contribution	5.6	2.6	(25,574)	(11,873)	(4,567)	(4,567)	(4,567)	(2,739)	0	0	0
3399	Frenchglen School District	6/30/2015	Proportion	5.3	4.3	(37,325)	(30,283)	(7,042)	(7,042)	(7,042)	(7,042)	(7,042)	(2,115)	0
3399	Frenchglen School District	6/30/2015	Contribution	5.3	4.3	1,508	1,223	285	285	285	285	285	83	0
3399	Frenchglen School District	6/30/2014	Proportion	5.4	3.4	5,647	3,555	1,046	1,046	1,046	1,046	417	0	0
3399	Frenchglen School District	6/30/2014	Contribution	5.4	3.4	(6,722)	(4,232)	(1,245)	(1,245)	(1,245)	(1,245)	(497)	0	0
3399	Frenchglen School District	6/30/2013	Contribution	5.6	2.6	3,368	1,565	601	601	601	363	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Proportion	5.3	4.3	(63,330)	(51,381)	(11,949)	(11,949)	(11,949)	(11,949)	(3,585)	0	0
3405	Fields-Trout Creek 33	6/30/2015	Contribution	5.3	4.3	2,905	2,905	676	676	676	676	676	201	0
3405	Fields-Trout Creek 33	6/30/2014	Proportion	5.4	3.4	4,751	2,991	880	880	880	880	351	0	0
3405	Fields-Trout Creek 33	6/30/2014	Contribution	5.4	3.4	(7,786)	(4,902)	(1,442)	(1,442)	(1,442)	(1,442)	(576)	0	0
3405	Fields-Trout Creek 33	6/30/2013	Contribution	5.6	2.6	2,999	1,391	536	536	536	319	0	0	0
3407	Crane Union High School	6/30/2015	Proportion	5.3	4.3	(163,374)	(132,549)	(30,825)	(30,825)	(30,825)	(30,825)	(30,825)	(9,249)	0
3407	Crane Union High School	6/30/2015	Contribution	5.3	4.3	(18,974)	(15,394)	(3,580)	(3,580)	(3,580)	(3,580)	(3,580)	(1,074)	0
3407	Crane Union High School	6/30/2014	Proportion	5.4	3.4	(19,828)	(12,484)	(3,672)	(3,672)	(3,672)	(3,672)	(1,468)	0	0
3407	Crane Union High School	6/30/2014	Contribution	5.4	3.4	(29,016)	(18,270)	(5,373)	(5,373)	(5,373)	(5,373)	(2,151)	0	0
3407	Crane Union High School	6/30/2013	Contribution	5.6	2.6	29,112	13,515	5,199	5,199	5,199	3,117	0	0	0
3408	Burns Union High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2015	Contribution	5.3	4.3	862	699	163	163	163	163	163	47	0
3408	Burns Union High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2014	Contribution	5.4	3.4	1,812	1,140	336	336	336	336	132	0	0
3409	Hood River County School District	6/30/2015	Proportion	5.3	4.3	(1,199,044)	(972,809)	(226,235)	(226,235)	(226,235)	(226,235)	(226,235)	(67,869)	0
3409	Hood River County School District	6/30/2015	Contribution	5.3	4.3	(288,726)	(234,249)	(54,477)	(54,477)	(54,477)	(54,477)	(54,477)	(16,341)	0
3409	Hood River County School District	6/30/2014	Proportion	5.4	3.4	(319,998)	(201,480)	(99,259)	(99,259)	(99,259)	(99,259)	(23,703)	0	0
3409	Hood River County School District	6/30/2014	Contribution	5.4	3.4	(495,403)	(311,921)	(91,741)	(91,741)	(91,741)	(91,741)	(36,698)	0	0
3409	Hood River County School District	6/30/2013	Contribution	5.6	2.6	46,799	21,728	8,357	8,357	8,357	5,014	0	0	0
3414	City of Phoenix School District	6/30/2015	Proportion	5.3	4.3	(707,238)	(573,797)	(133,441)	(133,441)	(133,441)	(133,441)	(133,441)	(40,033)	0
3414	City of Phoenix School District	6/30/2015	Contribution	5.3	4.3	(168,725)	(136,890)	(31,835)	(31,835)	(31,835)	(31,835)	(31,835)	(9,550)	0
3414	City of Phoenix School District	6/30/2014	Proportion	5.4	3.4	(302,992)	(190,772)	(56,110)	(56,110)	(56,110)	(56,110)	(22,442)	0	0
3414	City of Phoenix School District	6/30/2014	Contribution	5.4	3.4	(303,906)	(191,348)	(56,279)	(56,279)	(56,279)	(56,279)	(22,511)	0	0
3414	City of Phoenix School District	6/30/2013	Contribution	5.6	2.6	49,990	19,227	5,199	5,199	5,199	3,117	0	0	0
3415	Ashland Public Schools	6/30/2015	Proportion	5.3	4.3	(2,353,384)	(1,909,349)	(444,035)	(444,035)	(444,035)	(444,035)	(444,035)	(133,209)	0
3415	Ashland Public Schools	6/30/2015	Contribution	5.3	4.3	468,274	108,901	108,901	108,901	108,901	108,901	108,901	32,670	0
3415	Ashland Public Schools	6/30/2014	Proportion	5.4	3.4	(5,857)	(3,687)	(1,085)	(1,085)	(1,085)	(1,085)	(432)	0	0
3415	Ashland Public Schools	6/30/2014	Contribution	5.4	3.4	881,299	554,891	163,204	163,204	163,204	163,204	65,279	0	0
3415	Ashland Public Schools	6/30/2013	Contribution	5.6	2.6	(193,646)	(89,906)	(34,580)	(34,580)	(34,580)	(20,746)	0	0	0
3416	Central Point School District 6	6/30/2015	Proportion	5.3	4.3	(2,557,864)	(2,075,248)	(482,616)	(482,616)	(482,616)	(482,616)	(482,616)	(144,784)	0
3416	Central Point School District 6	6/30/2015	Contribution	5.3	4.3	812,485	659,186	153,299	153,299	153,299	153,299	153,299	45,990	0
3416	Central Point School District 6	6/30/2014	Proportion	5.4	3.4	111,734	70,352	20,691	20,691	20,691	20,691	8,279	0	0
3416	Central Point School District 6	6/30/2014	Contribution	5.4	3.4	(57,951)	(36,487)	(10,732)	(10,732)	(10,732)	(10,732)	(4,291)	0	0
3416	Central Point School District 6	6/30/2013	Contribution	5.6	2.6	126,133	58,561	22,524	22,524	22,524	13,513	0	0	0
3417	Eagle Point School District 9	6/30/2015	Proportion	5.3	4.3	(2,124,007)	(1,723,251)	(400,756)	(400,756)	(400,756)	(400,756)	(400,756)	(120,227)	0
3417	Eagle Point School District 9	6/30/2015	Contribution	5.3	4.3	803,218	651,667	151,551	151,551	151,551	151,551	151,551	45,463	0
3417	Eagle Point School District 9	6/30/2014	Proportion	5.4	3.4	(375,980)	(236,728)	(69,626)	(69,626)	(69,626)	(69,626)	(27,850)	0	0
3417	Eagle Point School District 9	6/30/2014	Contribution	5.4	3.4	77,722	48,936	14,393	14,393	14,393	5,757	0	0	0
3417	Eagle Point School District 9	6/30/2013	Contribution	5.6	2.6	260,600	120,992	46,536	46,536	46,536	27,920	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3424	Rogue River School District	6/30/2015	Proportion	5.3	4.3	(717,503)	(582,125)	(135,378)	(135,378)	(135,378)	(135,378)	(135,378)	(135,378)	(40,613)
3424	Rogue River School District	6/30/2015	Contribution	5.3	4.3	121,676	98,718	22,958	22,958	22,958	22,958	22,958	22,958	6,886
3424	Rogue River School District	6/30/2014	Proportion	5.4	3.4	(191,463)	(120,551)	(35,456)	(35,456)	(35,456)	(35,456)	(35,456)	(35,456)	0
3424	Rogue River School District	6/30/2014	Contribution	5.4	3.4	(22,044)	(13,880)	(4,082)	(4,082)	(4,082)	(4,082)	(4,082)	(4,082)	0
3424	Rogue River School District	6/30/2013	Contribution	5.6	2.6	(98,573)	(45,767)	(17,602)	(17,602)	(17,602)	(17,602)	(17,602)	(17,602)	0
3432	Prospect School District	6/30/2015	Proportion	5.3	4.3	(334,246)	(271,181)	(63,065)	(63,065)	(63,065)	(63,065)	(63,065)	(63,065)	(18,921)
3432	Prospect School District	6/30/2015	Contribution	5.3	4.3	41,444	33,624	7,820	7,820	7,820	7,820	7,820	7,820	2,344
3432	Prospect School District	6/30/2014	Proportion	5.4	3.4	29,712	18,708	5,502	5,502	5,502	5,502	5,502	5,502	0
3432	Prospect School District	6/30/2014	Contribution	5.4	3.4	(1,351)	(851)	(250)	(250)	(250)	(250)	(250)	(250)	0
3432	Prospect School District	6/30/2013	Contribution	5.6	2.6	2,476	1,150	442	442	442	442	442	442	0
3439	Butte Falls School District	6/30/2015	Proportion	5.3	4.3	(91,431)	(74,180)	(17,251)	(17,251)	(17,251)	(17,251)	(17,251)	(17,251)	(5,176)
3439	Butte Falls School District	6/30/2015	Contribution	5.3	4.3	(6,187)	(5,020)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(1,167)	(352)
3439	Butte Falls School District	6/30/2014	Proportion	5.4	3.4	16,646	10,480	3,083	3,083	3,083	3,083	3,083	3,083	0
3439	Butte Falls School District	6/30/2014	Contribution	5.4	3.4	2,321	1,461	430	430	430	430	430	430	0
3439	Butte Falls School District	6/30/2013	Contribution	5.6	2.6	24,917	11,570	4,449	4,449	4,449	4,449	4,449	4,449	0
3440	Pinehurst School	6/30/2015	Proportion	5.3	4.3	(24,877)	(20,183)	(4,694)	(4,694)	(4,694)	(4,694)	(4,694)	(4,694)	(1,407)
3440	Pinehurst School	6/30/2015	Contribution	5.3	4.3	(7,364)	(5,975)	(1,389)	(1,389)	(1,389)	(1,389)	(1,389)	(1,389)	(419)
3440	Pinehurst School	6/30/2014	Proportion	5.4	3.4	15,726	9,902	2,912	2,912	2,912	2,912	2,912	2,912	0
3440	Pinehurst School	6/30/2014	Contribution	5.4	3.4	(1,220)	(768)	(226)	(226)	(226)	(226)	(226)	(226)	0
3440	Pinehurst School	6/30/2013	Contribution	5.6	2.6	11,654	5,411	2,081	2,081	2,081	2,081	2,081	2,081	0
3445	Culver School District 4	6/30/2015	Proportion	5.3	4.3	(156,212)	(126,738)	(29,474)	(29,474)	(29,474)	(29,474)	(29,474)	(29,474)	(8,842)
3445	Culver School District 4	6/30/2015	Contribution	5.3	4.3	52,798	42,836	9,962	9,962	9,962	9,962	9,962	9,962	2,988
3445	Culver School District 4	6/30/2014	Proportion	5.4	3.4	72,417	45,595	13,411	13,411	13,411	13,411	13,411	13,411	0
3445	Culver School District 4	6/30/2014	Contribution	5.4	3.4	60,423	38,045	11,189	11,189	11,189	11,189	11,189	11,189	0
3445	Culver School District 4	6/30/2013	Contribution	5.6	2.6	102,070	47,389	18,227	18,227	18,227	18,227	18,227	18,227	0
3446	Ashwood School	6/30/2015	Proportion	5.3	4.3	39,422	31,984	7,438	7,438	7,438	7,438	7,438	7,438	2,232
3446	Ashwood School	6/30/2015	Contribution	5.3	4.3	17	14	3	3	3	3	3	3	2
3446	Ashwood School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2014	Contribution	5.4	3.4	6,633	4,177	1,228	1,228	1,228	1,228	1,228	1,228	493
3446	Ashwood School	6/30/2013	Contribution	5.6	2.6	3,292	1,528	588	588	588	588	588	588	0
3447	Madras School District	6/30/2015	Proportion	5.3	4.3	(871,295)	(706,900)	(164,395)	(164,395)	(164,395)	(164,395)	(164,395)	(164,395)	(49,320)
3447	Madras School District	6/30/2015	Contribution	5.3	4.3	(84,662)	(68,688)	(15,974)	(15,974)	(15,974)	(15,974)	(15,974)	(15,974)	(4,792)
3447	Madras School District	6/30/2014	Proportion	5.4	3.4	(374,147)	(235,575)	(69,286)	(69,286)	(69,286)	(69,286)	(69,286)	(69,286)	0
3447	Madras School District	6/30/2014	Contribution	5.4	3.4	(359,152)	(226,132)	(66,510)	(66,510)	(66,510)	(66,510)	(66,510)	(66,510)	0
3447	Madras School District	6/30/2013	Contribution	5.6	2.6	(426,285)	(197,919)	(76,122)	(76,122)	(76,122)	(76,122)	(76,122)	(76,122)	0
3451	Black Butte School District	6/30/2015	Proportion	5.3	4.3	(2,548)	(2,067)	(481)	(481)	(481)	(481)	(481)	(481)	(143)
3451	Black Butte School District	6/30/2015	Contribution	5.3	4.3	(1,873)	(1,520)	(353)	(353)	(353)	(353)	(353)	(353)	(108)
3451	Black Butte School District	6/30/2014	Proportion	5.4	3.4	(2,311)	(1,455)	(428)	(428)	(428)	(428)	(428)	(428)	0
3451	Black Butte School District	6/30/2014	Contribution	5.4	3.4	(2,258)	(1,422)	(418)	(418)	(418)	(418)	(418)	(418)	0
3451	Black Butte School District	6/30/2013	Contribution	5.6	2.6	14,203	6,595	2,536	2,536	2,536	2,536	2,536	2,536	0
3453	Josephine County School District Cu	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2015	Contribution	5.3	4.3	9,166	7,437	1,729	1,729	1,729	1,729	1,729	1,729	521
3453	Josephine County School District Cu	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2014	Contribution	5.4	3.4	4,659	2,933	863	863	863	863	863	863	0
3453	Josephine County School District Cu	6/30/2013	Contribution	5.6	2.6	350	161	63	63	63	63	63	63	0
3454	Grants Pass School District	6/30/2015	Proportion	5.3	4.3	(4,199,008)	(3,406,742)	(792,266)	(792,266)	(792,266)	(792,266)	(792,266)	(792,266)	(237,678)
3454	Grants Pass School District	6/30/2015	Contribution	5.3	4.3	1,324,675	1,074,736	249,939	249,939	249,939	249,939	249,939	249,939	74,980
3454	Grants Pass School District	6/30/2014	Proportion	5.4	3.4	(79,325)	(49,945)	(14,690)	(14,690)	(14,690)	(14,690)	(14,690)	(14,690)	0
3454	Grants Pass School District	6/30/2014	Contribution	5.4	3.4	(185,503)	(116,799)	(34,352)	(34,352)	(34,352)	(34,352)	(34,352)	(34,352)	0
3454	Grants Pass School District	6/30/2013	Contribution	5.6	2.6	397,853	184,718	71,045	71,045	71,045	71,045	71,045	71,045	0
3455	Klamath Falls School District 1	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2015	Contribution	5.3	4.3	3,325	2,698	627	627	627	627	627	627	190
3455	Klamath Falls School District 1	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2014	Contribution	5.4	3.4	1,888	1,188	350	350	350	350	350	350	0
3455	Klamath Falls School District 1	6/30/2013	Contribution	5.6	2.6	155	71	28	28	28	28	28	28	0
3456	Klamath County School District	6/30/2015	Proportion	5.3	4.3	(5,849,406)	(4,745,744)	(1,103,662)	(1,103,662)	(1,103,662)	(1,103,662)	(1,103,662)	(1,103,662)	(331,096)
3456	Klamath County School District	6/30/2015	Contribution	5.3	4.3	1,893,180	1,535,976	357,204	357,204	357,204	357,204	357,204	357,204	107,160
3456	Klamath County School District	6/30/2014	Proportion	5.4	3.4	420,666	264,864	77,901	77,901	77,901	77,901	77,901	77,901	0
3456	Klamath County School District	6/30/2014	Contribution	5.4	3.4	(255,986)	(161,176)	(47,405)	(47,405)	(47,405)	(47,405)	(47,405)	(47,405)	0
3456	Klamath County School District	6/30/2013	Contribution	5.6	2.6	(848,580)	(393,984)	(151,532)	(151,532)	(151,532)	(151,532)	(151,532)	(151,532)	0
3457	Klamath Falls City Schools	6/30/2015	Proportion	5.3	4.3	(3,133,076)	(2,541,930)	(591,146)	(591,146)	(591,146)	(591,146)	(591,146)	(591,146)	(177,346)
3457	Klamath Falls City Schools	6/30/2015	Contribution	5.3	4.3	745,715	605,014	140,701	140,701	140,701	140,701	140,701	140,701	42,210
3457	Klamath Falls City Schools	6/30/2014	Proportion	5.4	3.4	(280,211)	(176,429)	(51,891)	(51,891)	(51,891)	(51,891)	(51,891)	(51,891)	0
3457	Klamath Falls City Schools	6/30/2014	Contribution	5.4	3.4	(75,178)	(47,334)	(13,922)	(13,922)	(13,922)	(13,922)	(13,922)	(13,922)	0
3457	Klamath Falls City Schools	6/30/2013	Contribution	5.6	2.6	242,046	112,380	43,222	43,222	43,222	43,222	43,222	43,222	0
3460	Union School District 5	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3460	Union School District 5	6/30/2014	Contribution	5.4	3.4	503	317	93	93	93	93	38	0	0
3461	Lake County School District 7	6/30/2015	Proportion	5.3	4.3	(548,145)	(444,721)	(103,424)	(103,424)	(103,424)	(103,424)	(103,424)	(31,025)	0
3461	Lake County School District 7	6/30/2015	Contribution	5.3	4.3	186,211	151,077	35,134	35,134	35,134	35,134	35,134	10,541	0
3461	Lake County School District 7	6/30/2014	Proportion	5.4	3.4	22,962	14,458	4,252	4,252	4,252	4,252	1,702	0	0
3461	Lake County School District 7	6/30/2014	Contribution	5.4	3.4	(298)	(474)	(88)	(88)	(88)	(88)	(34)	0	0
3461	Lake County School District 7	6/30/2013	Contribution	5.6	2.6	85,361	39,632	15,243	15,243	15,243	9,146	0	0	0
3462	Paisley School District	6/30/2015	Proportion	5.3	4.3	(50,939)	(41,328)	(9,611)	(9,611)	(9,611)	(9,611)	(9,611)	(2,884)	0
3462	Paisley School District	6/30/2015	Contribution	5.3	4.3	19,290	15,650	3,640	3,640	3,640	3,640	3,640	1,090	0
3462	Paisley School District	6/30/2014	Proportion	5.4	3.4	1,148	722	213	213	213	213	83	0	0
3462	Paisley School District	6/30/2014	Contribution	5.4	3.4	869	547	161	161	161	161	64	0	0
3462	Paisley School District	6/30/2013	Contribution	5.6	2.6	8,656	4,018	1,546	1,546	1,546	926	0	0	0
3463	North Lake School District 14	6/30/2015	Proportion	5.3	4.3	(390,862)	(317,114)	(73,748)	(73,748)	(73,748)	(73,748)	(73,748)	(22,122)	0
3463	North Lake School District 14	6/30/2015	Contribution	5.3	4.3	109,253	88,639	20,614	20,614	20,614	20,614	20,614	6,183	0
3463	North Lake School District 14	6/30/2014	Proportion	5.4	3.4	(38,443)	(24,205)	(7,119)	(7,119)	(7,119)	(7,119)	(2,848)	0	0
3463	North Lake School District 14	6/30/2014	Contribution	5.4	3.4	(104,260)	(65,646)	(19,307)	(19,307)	(19,307)	(19,307)	(7,725)	0	0
3463	North Lake School District 14	6/30/2013	Contribution	5.6	2.6	(1,370)	(635)	(245)	(245)	(245)	(145)	0	0	0
3464	Plush School District	6/30/2015	Proportion	5.3	4.3	(17,657)	(14,325)	(3,332)	(3,332)	(3,332)	(3,332)	(997)	0	0
3464	Plush School District	6/30/2015	Contribution	5.3	4.3	3,873	3,142	731	731	731	731	218	0	0
3464	Plush School District	6/30/2014	Proportion	5.4	3.4	3,479	2,191	644	644	644	644	259	0	0
3464	Plush School District	6/30/2014	Contribution	5.4	3.4	(2,082)	(1,310)	(386)	(386)	(386)	(386)	(152)	0	0
3464	Plush School District	6/30/2013	Contribution	5.6	2.6	1,328	511	306	306	306	0	0	0	0
3465	Adel School District 21	6/30/2015	Proportion	5.3	4.3	(15,779)	(12,802)	(2,977)	(2,977)	(2,977)	(2,977)	(894)	0	0
3465	Adel School District 21	6/30/2015	Contribution	5.3	4.3	8,304	1,931	1,931	1,931	1,931	1,931	580	0	0
3465	Adel School District 21	6/30/2014	Proportion	5.4	3.4	(2,126)	(1,338)	(394)	(394)	(394)	(394)	(156)	0	0
3465	Adel School District 21	6/30/2014	Contribution	5.4	3.4	(6,232)	(3,924)	(1,154)	(1,154)	(1,154)	(1,154)	(462)	0	0
3465	Adel School District 21	6/30/2013	Contribution	5.6	2.6	262	121	47	47	47	27	0	0	0
3470	Pleasant Hill School District	6/30/2015	Proportion	5.3	4.3	(821,383)	(666,405)	(154,978)	(154,978)	(154,978)	(154,978)	(154,978)	(46,493)	0
3470	Pleasant Hill School District	6/30/2015	Contribution	5.3	4.3	195,612	158,704	36,908	36,908	36,908	36,908	36,908	11,072	0
3470	Pleasant Hill School District	6/30/2014	Proportion	5.4	3.4	56,915	35,835	10,540	10,540	10,540	10,540	4,215	0	0
3470	Pleasant Hill School District	6/30/2014	Contribution	5.4	3.4	(28,460)	(17,920)	(5,270)	(5,270)	(5,270)	(5,270)	(2,110)	0	0
3470	Pleasant Hill School District	6/30/2013	Contribution	5.6	2.6	(57,596)	(26,741)	(10,285)	(10,285)	(10,285)	(6,171)	0	0	0
3473	Eugene School District 4J	6/30/2015	Proportion	5.3	4.3	(6,536,985)	(5,303,592)	(1,233,393)	(1,233,393)	(1,233,393)	(1,233,393)	(370,020)	0	0
3473	Eugene School District 4J	6/30/2015	Contribution	5.3	4.3	1,165,437	945,543	219,894	219,894	219,894	219,894	65,967	0	0
3473	Eugene School District 4J	6/30/2014	Proportion	5.4	3.4	(1,187,044)	(747,398)	(219,823)	(219,823)	(219,823)	(219,823)	(87,929)	0	0
3473	Eugene School District 4J	6/30/2014	Contribution	5.4	3.4	(123,018)	(77,456)	(22,781)	(22,781)	(22,781)	(9,113)	0	0	0
3473	Eugene School District 4J	6/30/2013	Contribution	5.6	2.6	860,087	399,326	153,587	153,587	153,587	92,152	0	0	0
3487	Springfield School District 19	6/30/2015	Proportion	5.3	4.3	(73,526)	(59,653)	(13,873)	(13,873)	(13,873)	(13,873)	(4,161)	0	0
3487	Springfield School District 19	6/30/2015	Contribution	5.3	4.3	(800,845)	(649,742)	(151,103)	(151,103)	(151,103)	(151,103)	(151,103)	(45,330)	0
3487	Springfield School District 19	6/30/2014	Proportion	5.4	3.4	(81,272)	(51,172)	(15,050)	(15,050)	(15,050)	(15,050)	(6,022)	0	0
3487	Springfield School District 19	6/30/2014	Contribution	5.4	3.4	56,725	35,715	10,505	10,505	10,505	10,505	4,200	0	0
3487	Springfield School District 19	6/30/2013	Contribution	5.6	2.6	(414,211)	(192,313)	(73,966)	(73,966)	(73,966)	(44,381)	0	0	0
3494	Fern Ridge School District	6/30/2015	Proportion	5.3	4.3	562,074	456,022	106,052	106,052	106,052	106,052	106,052	31,814	0
3494	Fern Ridge School District	6/30/2015	Contribution	5.3	4.3	(209,334)	(169,837)	(39,497)	(39,497)	(39,497)	(39,497)	(11,849)	0	0
3494	Fern Ridge School District	6/30/2014	Proportion	5.4	3.4	(100,900)	(63,530)	(18,685)	(18,685)	(18,685)	(18,685)	(7,475)	0	0
3494	Fern Ridge School District	6/30/2014	Contribution	5.4	3.4	26,314	7,740	7,740	7,740	7,740	3,094	0	0	0
3494	Fern Ridge School District	6/30/2013	Contribution	5.6	2.6	(44,448)	(20,637)	(7,937)	(7,937)	(7,937)	(4,763)	0	0	0
3498	Mapleton School District	6/30/2015	Proportion	5.3	4.3	(338,309)	(274,477)	(63,832)	(63,832)	(63,832)	(63,832)	(19,149)	0	0
3498	Mapleton School District	6/30/2015	Contribution	5.3	4.3	49,393	40,074	9,319	9,319	9,319	9,319	2,798	0	0
3498	Mapleton School District	6/30/2014	Proportion	5.4	3.4	(54,636)	(34,400)	(10,118)	(10,118)	(10,118)	(10,118)	(4,046)	0	0
3498	Mapleton School District	6/30/2014	Contribution	5.4	3.4	(24,802)	(15,616)	(4,593)	(4,593)	(4,593)	(4,593)	(1,837)	0	0
3498	Mapleton School District	6/30/2013	Contribution	5.6	2.6	(4,808)	(2,231)	(859)	(859)	(859)	(513)	0	0	0
3502	Creswell School District 40	6/30/2015	Proportion	5.3	4.3	(475,691)	(385,938)	(89,753)	(89,753)	(89,753)	(89,753)	(26,926)	0	0
3502	Creswell School District 40	6/30/2015	Contribution	5.3	4.3	117,646	95,449	22,197	22,197	22,197	22,197	6,661	0	0
3502	Creswell School District 40	6/30/2014	Proportion	5.4	3.4	(19,676)	(12,388)	(3,644)	(3,644)	(3,644)	(1,456)	0	0	0
3502	Creswell School District 40	6/30/2014	Contribution	5.4	3.4	(22,883)	(14,407)	(4,238)	(4,238)	(4,238)	(1,693)	0	0	0
3502	Creswell School District 40	6/30/2013	Contribution	5.6	2.6	86,740	40,273	15,489	15,489	15,489	9,295	0	0	0
3506	South Lane School District	6/30/2015	Proportion	5.3	4.3	678,580	550,546	128,034	128,034	128,034	128,034	38,410	0	0
3506	South Lane School District	6/30/2015	Contribution	5.3	4.3	(680,886)	(552,417)	(128,469)	(128,469)	(128,469)	(128,469)	(38,541)	0	0
3506	South Lane School District	6/30/2014	Proportion	5.4	3.4	579,507	364,875	107,316	107,316	107,316	42,927	0	0	0
3506	South Lane School District	6/30/2014	Contribution	5.4	3.4	(306,298)	(192,854)	(56,722)	(56,722)	(56,722)	(56,722)	(22,688)	0	0
3506	South Lane School District	6/30/2013	Contribution	5.6	2.6	60,466	23,257	13,952	13,952	13,952	0	0	0	0
3510	Bethel School District	6/30/2015	Proportion	5.3	4.3	(630,056)	(511,178)	(118,878)	(118,878)	(118,878)	(118,878)	(35,666)	0	0
3510	Bethel School District	6/30/2015	Contribution	5.3	4.3	1,332,398	1,081,002	251,396	251,396	251,396	251,396	75,418	0	0
3510	Bethel School District	6/30/2014	Proportion	5.4	3.4	(817,020)	(514,420)	(151,300)	(151,300)	(151,300)	(151,300)	(60,520)	0	0
3510	Bethel School District	6/30/2014	Contribution	5.4	3.4	477,697	300,773	88,462	88,462	88,462	35,387	0	0	0
3510	Bethel School District	6/30/2013	Contribution	5.6	2.6	(548,312)	(254,573)	(97,913)	(97,913)	(97,913)	(58,747)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Proportion	5.3	4.3	(308,761)	(250,504)	(58,257)	(58,257)	(58,257)	(58,257)	(17,476)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Contribution	5.3	4.3	83,345	67,620	15,725	15,725	15,725	15,725	4,720	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3517	Crow-Applegate-Lorane District 66	6/30/2014	Proportion	5.4	3.4	(29,565)	(18,615)	(5,475)	(5,475)	(5,475)	(5,475)	(5,475)	(2,190)	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Contribution	5.4	3.4	(21,898)	(13,788)	(4,055)	(4,055)	(4,055)	(4,055)	(4,055)	(1,623)	0
3517	Crow-Applegate-Lorane District 66	6/30/2013	Contribution	5.6	2.6	19,515	9,060	3,485	3,485	3,485	3,485	2,090	0	0
3519	McKenzie School District	6/30/2015	Proportion	5.3	4.3	(370,736)	(300,786)	(69,950)	(69,950)	(69,950)	(69,950)	(69,950)	(20,986)	0
3519	McKenzie School District	6/30/2015	Contribution	5.3	4.3	64,470	52,306	12,164	12,164	12,164	12,164	12,164	3,650	0
3519	McKenzie School District	6/30/2014	Proportion	5.4	3.4	(13,708)	(8,630)	(2,539)	(2,539)	(2,539)	(2,539)	(1,013)	0	0
3519	McKenzie School District	6/30/2014	Contribution	5.4	3.4	(40,131)	(25,267)	(7,432)	(7,432)	(7,432)	(7,432)	(2,971)	0	0
3519	McKenzie School District	6/30/2013	Contribution	5.6	2.6	(55,105)	(25,585)	(9,840)	(9,840)	(9,840)	(9,840)	(5,905)	0	0
3520	Junction City School District 69	6/30/2015	Proportion	5.3	4.3	(1,236,975)	(1,003,392)	(233,392)	(233,392)	(233,392)	(233,392)	(233,392)	(70,015)	0
3520	Junction City School District 69	6/30/2015	Contribution	5.3	4.3	210,352	170,663	39,689	39,689	39,689	39,689	39,689	11,907	0
3520	Junction City School District 69	6/30/2014	Proportion	5.4	3.4	50,595	31,857	9,369	9,369	9,369	9,369	3,750	0	0
3520	Junction City School District 69	6/30/2014	Contribution	5.4	3.4	(118,530)	(74,630)	(21,950)	(21,950)	(21,950)	(21,950)	(8,780)	0	0
3520	Junction City School District 69	6/30/2013	Contribution	5.6	2.6	108,870	50,547	19,441	19,441	19,441	19,441	11,665	0	0
3522	Lowell School District	6/30/2015	Proportion	5.3	4.3	(145,509)	(118,054)	(27,455)	(27,455)	(27,455)	(27,455)	(27,455)	(8,234)	0
3522	Lowell School District	6/30/2015	Contribution	5.3	4.3	21,949	5,104	5,104	5,104	5,104	5,104	5,104	1,533	0
3522	Lowell School District	6/30/2014	Proportion	5.4	3.4	40,160	25,286	7,437	7,437	7,437	7,437	2,975	0	0
3522	Lowell School District	6/30/2014	Contribution	5.4	3.4	(31,794)	(20,018)	(5,888)	(5,888)	(5,888)	(5,888)	(2,354)	0	0
3522	Lowell School District	6/30/2013	Contribution	5.6	2.6	21,725	10,088	3,879	3,879	3,879	3,879	0	0	0
3524	Oakridge School District	6/30/2015	Proportion	5.3	4.3	(223,539)	(181,362)	(42,177)	(42,177)	(42,177)	(42,177)	(42,177)	(12,654)	0
3524	Oakridge School District	6/30/2015	Contribution	5.3	4.3	134,423	109,060	25,363	25,363	25,363	25,363	7,608	0	0
3524	Oakridge School District	6/30/2014	Proportion	5.4	3.4	(69,013)	(43,453)	(12,780)	(12,780)	(12,780)	(12,780)	(5,113)	0	0
3524	Oakridge School District	6/30/2014	Contribution	5.4	3.4	39,525	24,887	7,319	7,319	7,319	7,319	2,930	0	0
3524	Oakridge School District	6/30/2013	Contribution	5.6	2.6	10,051	3,866	3,866	3,866	3,866	3,866	0	0	0
3527	Marcola School District 79	6/30/2015	Proportion	5.3	4.3	(30,801)	(24,989)	(5,812)	(5,812)	(5,812)	(5,812)	(5,812)	(1,741)	0
3527	Marcola School District 79	6/30/2015	Contribution	5.3	4.3	64,482	52,316	12,166	12,166	12,166	12,166	3,652	0	0
3527	Marcola School District 79	6/30/2014	Proportion	5.4	3.4	(164,912)	(103,834)	(30,539)	(30,539)	(30,539)	(30,539)	(12,217)	0	0
3527	Marcola School District 79	6/30/2014	Contribution	5.4	3.4	(19,493)	(12,273)	(3,610)	(3,610)	(3,610)	(3,610)	(1,443)	0	0
3527	Marcola School District 79	6/30/2013	Contribution	5.6	2.6	(37,927)	(17,608)	(6,773)	(6,773)	(6,773)	(6,773)	(4,062)	0	0
3533	Triangle Lake Schools	6/30/2015	Proportion	5.3	4.3	(270,492)	(219,456)	(51,036)	(51,036)	(51,036)	(51,036)	(51,036)	(15,312)	0
3533	Triangle Lake Schools	6/30/2015	Contribution	5.3	4.3	53,436	43,354	10,082	10,082	10,082	10,082	3,026	0	0
3533	Triangle Lake Schools	6/30/2014	Proportion	5.4	3.4	73,789	46,459	13,665	13,665	13,665	13,665	5,464	0	0
3533	Triangle Lake Schools	6/30/2014	Contribution	5.4	3.4	(20,302)	(12,782)	(3,760)	(3,760)	(3,760)	(3,760)	(1,502)	0	0
3533	Triangle Lake Schools	6/30/2013	Contribution	5.6	2.6	27,831	12,921	4,970	4,970	4,970	4,970	2,981	0	0
3537	Siuslaw School District 97J	6/30/2015	Proportion	5.3	4.3	223,049	180,964	42,085	42,085	42,085	42,085	42,085	12,624	0
3537	Siuslaw School District 97J	6/30/2015	Contribution	5.3	4.3	(173,908)	(141,095)	(32,813)	(32,813)	(32,813)	(32,813)	(32,813)	(9,843)	0
3537	Siuslaw School District 97J	6/30/2014	Proportion	5.4	3.4	(59,265)	(37,315)	(10,975)	(10,975)	(10,975)	(10,975)	(4,390)	0	0
3537	Siuslaw School District 97J	6/30/2014	Contribution	5.4	3.4	(42,647)	(26,851)	(7,898)	(7,898)	(7,898)	(7,898)	(3,157)	0	0
3537	Siuslaw School District 97J	6/30/2013	Contribution	5.6	2.6	18,504	8,592	3,304	3,304	3,304	3,304	1,984	0	0
3579	Lincoln County School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2015	Contribution	5.3	4.3	163	132	31	31	31	31	8	0	0
3582	Linn County School District 5	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2014	Contribution	5.4	3.4	515	325	95	95	95	95	40	0	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Contribution	5.3	4.3	1,868	1,516	352	352	352	352	352	108	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Contribution	5.4	3.4	2,066	1,300	383	383	383	383	151	0	0
3613	Harris School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Contribution	5.4	3.4	763	481	141	141	141	141	58	0	0
3615	Central Linn School District 552C	6/30/2015	Proportion	5.3	4.3	(554,706)	(450,044)	(104,662)	(104,662)	(104,662)	(104,662)	(104,662)	(31,396)	0
3615	Central Linn School District 552C	6/30/2015	Contribution	5.3	4.3	113,598	26,418	26,418	26,418	26,418	26,418	7,926	0	0
3615	Central Linn School District 552C	6/30/2014	Proportion	5.4	3.4	32,820	20,664	6,078	6,078	6,078	6,078	2,430	0	0
3615	Central Linn School District 552C	6/30/2014	Contribution	5.4	3.4	5,183	3,263	960	960	960	960	383	0	0
3615	Central Linn School District 552C	6/30/2013	Contribution	5.6	2.6	(39,123)	(18,165)	(6,986)	(6,986)	(6,986)	(6,986)	(4,193)	0	0
3618	Sweet Home School District 55	6/30/2015	Proportion	5.3	4.3	1,236,320	1,003,052	233,268	233,268	233,268	233,268	233,268	69,980	0
3618	Sweet Home School District 55	6/30/2015	Contribution	5.3	4.3	(421,304)	(341,813)	(79,491)	(79,491)	(79,491)	(79,491)	(79,491)	(23,849)	0
3618	Sweet Home School District 55	6/30/2014	Proportion	5.4	3.4	72,499	45,647	13,426	13,426	13,426	13,426	5,369	0	0
3618	Sweet Home School District 55	6/30/2014	Contribution	5.4	3.4	133,940	84,332	24,804	24,804	24,804	24,804	9,920	0	0
3618	Sweet Home School District 55	6/30/2013	Contribution	5.6	2.6	202,375	93,961	36,138	36,138	36,138	36,138	21,685	0	0
3626	Wyatt School District 63Cj	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63Cj	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3626	Wyatt School District 63C]	6/30/2014	Contribution	5.4	3.4	174	110	32	32	32	32	32	14	0
3626	Wyatt School District 63C]	6/30/2013	Contribution	5.6	2.6	47	23	8	8	8	7	0	0	0
3647	Scio School District 95C	6/30/2015	Proportion	5.3	4.3	(305,677)	(248,002)	(57,675)	(57,675)	(57,675)	(57,675)	(57,675)	(17,302)	0
3647	Scio School District 95C	6/30/2015	Contribution	5.3	4.3	(74,992)	(60,843)	(14,149)	(14,149)	(14,149)	(14,149)	(14,149)	(4,247)	0
3647	Scio School District 95C	6/30/2014	Proportion	5.4	3.4	(86,451)	(54,433)	(16,009)	(16,009)	(16,009)	(16,009)	(6,406)	0	0
3647	Scio School District 95C	6/30/2014	Contribution	5.4	3.4	186,348	117,330	34,509	34,509	34,509	34,509	13,803	0	0
3647	Scio School District 95C	6/30/2013	Contribution	5.6	2.6	69,874	32,440	12,478	12,478	12,478	7,484	0	0	0
3665	Santiam Canyon School District	6/30/2015	Proportion	5.3	4.3	373,822	303,290	70,532	70,532	70,532	70,532	70,532	21,162	0
3665	Santiam Canyon School District	6/30/2015	Contribution	5.3	4.3	(91,940)	(74,593)	(17,347)	(17,347)	(17,347)	(17,347)	(17,347)	(5,205)	0
3665	Santiam Canyon School District	6/30/2014	Proportion	5.4	3.4	(282,619)	(177,945)	(52,337)	(52,337)	(52,337)	(52,337)	(20,934)	0	0
3665	Santiam Canyon School District	6/30/2014	Contribution	5.4	3.4	109,246	68,784	20,231	20,231	20,231	20,231	8,091	0	0
3665	Santiam Canyon School District	6/30/2013	Contribution	5.6	2.6	(46,205)	(21,452)	(8,251)	(8,251)	(8,251)	(4,950)	0	0	0
3676	Harrisburg High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Contribution	5.3	4.3	81	66	15	15	15	15	6	0	0
3676	Harrisburg High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2014	Contribution	5.4	3.4	1,410	888	261	261	261	105	0	0	0
3684	Ontario School District 8C	6/30/2015	Proportion	5.3	4.3	(802,879)	(651,392)	(151,487)	(151,487)	(151,487)	(151,487)	(45,444)	0	0
3684	Ontario School District 8C	6/30/2015	Contribution	5.3	4.3	(20,840)	(16,908)	(3,932)	(3,932)	(3,932)	(3,932)	(1,180)	0	0
3684	Ontario School District 8C	6/30/2014	Proportion	5.4	3.4	25,305	15,933	4,686	4,686	4,686	1,875	0	0	0
3684	Ontario School District 8C	6/30/2014	Contribution	5.4	3.4	68,230	42,960	12,635	12,635	12,635	5,055	0	0	0
3684	Ontario School District 8C	6/30/2013	Contribution	5.6	2.6	181,738	84,379	32,453	32,453	32,453	19,473	0	0	0
3687	Juntura Grade School	6/30/2015	Proportion	5.3	4.3	(32,275)	(26,185)	(6,090)	(6,090)	(6,090)	(6,090)	(1,825)	0	0
3687	Juntura Grade School	6/30/2015	Contribution	5.3	4.3	5,252	4,261	991	991	991	991	297	0	0
3687	Juntura Grade School	6/30/2014	Proportion	5.4	3.4	18,083	11,385	3,349	3,349	3,349	1,338	0	0	0
3687	Juntura Grade School	6/30/2014	Contribution	5.4	3.4	(4,514)	(2,842)	(836)	(836)	(836)	(334)	0	0	0
3687	Juntura Grade School	6/30/2013	Contribution	5.6	2.6	6,336	2,943	1,131	1,131	1,131	681	0	0	0
3689	Vale School District 15	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Contribution	5.4	3.4	75	47	14	14	14	5	0	0	0
3694	Nyssa School District 26	6/30/2015	Proportion	5.3	4.3	(1,410,164)	(1,144,095)	(266,069)	(266,069)	(266,069)	(266,069)	(79,819)	0	0
3694	Nyssa School District 26	6/30/2015	Contribution	5.3	4.3	220,463	178,866	41,597	41,597	41,597	41,597	12,478	0	0
3694	Nyssa School District 26	6/30/2014	Proportion	5.4	3.4	(97,190)	(61,194)	(17,998)	(17,998)	(17,998)	(7,200)	0	0	0
3694	Nyssa School District 26	6/30/2014	Contribution	5.4	3.4	(124,576)	(78,436)	(23,070)	(23,070)	(23,070)	(9,226)	0	0	0
3694	Nyssa School District 26	6/30/2013	Contribution	5.6	2.6	38,525	17,888	6,879	6,879	6,879	4,130	0	0	0
3696	Annex Elementary School	6/30/2015	Proportion	5.3	4.3	(124,592)	(101,084)	(23,508)	(23,508)	(23,508)	(23,508)	(7,052)	0	0
3696	Annex Elementary School	6/30/2015	Contribution	5.3	4.3	19,987	16,216	3,771	3,771	3,771	1,371	0	0	0
3696	Annex Elementary School	6/30/2014	Proportion	5.4	3.4	(103)	(65)	(19)	(19)	(19)	(8)	0	0	0
3696	Annex Elementary School	6/30/2014	Contribution	5.4	3.4	(9,740)	(6,132)	(1,804)	(1,804)	(1,804)	(720)	0	0	0
3696	Annex Elementary School	6/30/2013	Contribution	5.6	2.6	10,875	5,049	1,942	1,942	1,942	1,165	0	0	0
3707	Adrian School District 61	6/30/2015	Proportion	5.3	4.3	(188,319)	(152,787)	(35,532)	(35,532)	(35,532)	(35,532)	(10,659)	0	0
3707	Adrian School District 61	6/30/2015	Contribution	5.3	4.3	87,113	70,677	16,436	16,436	16,436	16,436	4,933	0	0
3707	Adrian School District 61	6/30/2014	Proportion	5.4	3.4	1,746	1,100	323	323	323	131	0	0	0
3707	Adrian School District 61	6/30/2014	Contribution	5.4	3.4	(18,566)	(11,690)	(3,438)	(3,438)	(3,438)	(1,376)	0	0	0
3707	Adrian School District 61	6/30/2013	Contribution	5.6	2.6	16,296	7,566	2,910	2,910	2,910	1,746	0	0	0
3709	Harper School District 66	6/30/2015	Proportion	5.3	4.3	(172,273)	(139,769)	(32,504)	(32,504)	(32,504)	(32,504)	(9,753)	0	0
3709	Harper School District 66	6/30/2015	Contribution	5.3	4.3	13,640	11,066	2,574	2,574	2,574	2,574	770	0	0
3709	Harper School District 66	6/30/2014	Proportion	5.4	3.4	33,570	21,136	6,217	6,217	6,217	2,485	0	0	0
3709	Harper School District 66	6/30/2014	Contribution	5.4	3.4	(7,180)	(4,520)	(1,330)	(1,330)	(1,330)	(530)	0	0	0
3709	Harper School District 66	6/30/2013	Contribution	5.6	2.6	30,103	13,975	5,376	5,376	5,376	3,223	0	0	0
3712	W W Jones School	6/30/2015	Proportion	5.3	4.3	(16,938)	(13,742)	(3,196)	(3,196)	(3,196)	(3,196)	(958)	0	0
3712	W W Jones School	6/30/2015	Contribution	5.3	4.3	909	737	172	172	172	172	49	0	0
3712	W W Jones School	6/30/2014	Proportion	5.4	3.4	246	154	46	46	46	16	0	0	0
3712	W W Jones School	6/30/2014	Contribution	5.4	3.4	(2,608)	(1,642)	(483)	(483)	(483)	(193)	0	0	0
3712	W W Jones School	6/30/2013	Contribution	5.6	2.6	150	69	27	27	27	15	0	0	0
3715	Vale High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2014	Contribution	5.4	3.4	1,965	1,237	364	364	364	145	0	0	0
3720	Silverton RFD	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2015	Contribution	5.3	4.3	625	507	118	118	118	118	35	0	0
3720	Silverton RFD	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2014	Contribution	5.4	3.4	1,013	637	188	188	188	73	0	0	0
3727	Aumsville Elementary	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2014	Contribution	5.4	3.4	1,083	681	201	201	201	78	0	0	0
3729	Jefferson School District 14C]	6/30/2015	Proportion	5.3	4.3	512,366	415,693	96,673	96,673	96,673	96,673	29,001	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3729	Jefferson School District 14Cj	6/30/2015	Contribution	5.3	4.3	(237,543)	(192,724)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	(13,448)	
3729	Jefferson School District 14Cj	6/30/2014	Proportion	5.4	3.4	8,692	5,472	1,610	1,610	1,610	1,610	1,610	642	0	
3729	Jefferson School District 14Cj	6/30/2014	Contribution	5.4	3.4	(33,466)	(21,072)	(6,197)	(6,197)	(6,197)	(6,197)	(6,197)	(2,481)	0	
3729	Jefferson School District 14Cj	6/30/2013	Contribution	5.6	2.6	62,268	28,911	11,119	11,119	11,119	11,119	6,673	0	0	
3730	North Marion School District 15	6/30/2015	Proportion	5.3	4.3	828,680	672,325	156,355	156,355	156,355	156,355	156,355	156,355	46,905	0
3730	North Marion School District 15	6/30/2015	Contribution	5.3	4.3	(407,868)	(330,912)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(23,088)	0
3730	North Marion School District 15	6/30/2014	Proportion	5.4	3.4	(50,406)	(31,738)	(9,334)	(9,334)	(9,334)	(9,334)	(9,334)	(3,736)	0	0
3730	North Marion School District 15	6/30/2014	Contribution	5.4	3.4	(237,292)	(149,406)	(43,943)	(43,943)	(43,943)	(43,943)	(43,943)	(17,577)	0	0
3730	North Marion School District 15	6/30/2013	Contribution	5.6	2.6	(106,299)	(49,353)	(18,982)	(18,982)	(18,982)	(18,982)	(11,389)	0	0	0
3732	Marion Elementary School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Contribution	5.4	3.4	416	262	77	77	77	77	31	0	0	0
3735	Salem-Keizer Public Schools	6/30/2015	Proportion	5.3	4.3	4,544,576	3,687,109	857,467	857,467	857,467	857,467	857,467	857,467	257,241	0
3735	Salem-Keizer Public Schools	6/30/2015	Contribution	5.3	4.3	(2,217,097)	(515,604)	(515,604)	(515,604)	(515,604)	(515,604)	(515,604)	(515,604)	(154,681)	0
3735	Salem-Keizer Public Schools	6/30/2014	Proportion	5.4	3.4	(7,459,613)	(4,696,793)	(1,381,410)	(1,381,410)	(1,381,410)	(1,381,410)	(1,381,410)	(552,563)	0	0
3735	Salem-Keizer Public Schools	6/30/2014	Contribution	5.4	3.4	52,647,147	33,148,203	9,749,472	9,749,472	9,749,472	9,749,472	3,899,787	0	0	0
3735	Salem-Keizer Public Schools	6/30/2013	Contribution	5.6	2.6	1,749,488	812,261	312,409	312,409	312,409	187,443	0	0	0	0
3750	St Paul School District	6/30/2015	Proportion	5.3	4.3	(393,828)	(319,521)	(74,307)	(74,307)	(74,307)	(74,307)	(74,307)	(74,307)	(22,293)	0
3750	St Paul School District	6/30/2015	Contribution	5.3	4.3	(30,486)	(24,734)	(5,752)	(5,752)	(5,752)	(5,752)	(5,752)	(1,726)	0	0
3750	St Paul School District	6/30/2014	Proportion	5.4	3.4	(62,037)	(39,061)	(11,488)	(11,488)	(11,488)	(11,488)	(4,597)	0	0	0
3750	St Paul School District	6/30/2014	Contribution	5.4	3.4	22,228	13,996	4,116	4,116	4,116	4,116	1,648	0	0	0
3750	St Paul School District	6/30/2013	Contribution	5.6	2.6	33,801	15,693	6,036	6,036	6,036	3,621	0	0	0	0
3759	Eldridge Elementary	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2014	Contribution	5.4	3.4	749	471	139	139	139	139	54	0	0	0
3760	West Stayton School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Contribution	5.4	3.4	786	494	146	146	146	146	56	0	0	0
3761	Bethany Elementary	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Contribution	5.4	3.4	329	207	61	61	61	61	24	0	0	0
3769	Scotts Mills School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2015	Contribution	5.3	4.3	708	574	134	134	134	134	134	38	0	0
3769	Scotts Mills School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2014	Contribution	5.4	3.4	1,004	632	186	186	186	186	74	0	0	0
3771	Gervais Elementary School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Contribution	5.4	3.4	553	349	102	102	102	102	43	0	0	0
3772	Stayton School District 77J	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2015	Contribution	5.3	4.3	1,706	1,384	322	322	322	322	322	96	0	0
3772	Stayton School District 77J	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2014	Contribution	5.4	3.4	2,512	1,582	465	465	465	465	187	0	0	0
3772	Stayton School District 77J	6/30/2013	Contribution	5.6	2.6	72	33	13	13	13	7	0	0	0	0
3780	Mt Angel School District 91	6/30/2015	Proportion	5.3	4.3	(233,015)	(189,050)	(43,965)	(43,965)	(43,965)	(43,965)	(43,965)	(13,190)	0	0
3780	Mt Angel School District 91	6/30/2015	Contribution	5.3	4.3	59,593	48,349	11,244	11,244	11,244	11,244	11,244	3,373	0	0
3780	Mt Angel School District 91	6/30/2014	Proportion	5.4	3.4	1,326	834	246	246	246	246	96	0	0	0
3780	Mt Angel School District 91	6/30/2014	Contribution	5.4	3.4	176,715	111,265	32,725	32,725	32,725	32,725	13,090	0	0	0
3780	Mt Angel School District 91	6/30/2013	Contribution	5.6	2.6	96,189	44,658	17,177	17,177	17,177	10,304	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Contribution	5.4	3.4	1,468	924	272	272	272	272	108	0	0	0
3786	Woodburn School District	6/30/2015	Proportion	5.3	4.3	(3,159,024)	(2,562,982)	(596,042)	(596,042)	(596,042)	(596,042)	(596,042)	(178,814)	0	0
3786	Woodburn School District	6/30/2015	Contribution	5.3	4.3	1,161,741	942,545	219,196	219,196	219,196	219,196	219,196	65,761	0	0
3786	Woodburn School District	6/30/2014	Proportion	5.4	3.4	(456,695)	(287,549)	(84,573)	(84,573)	(84,573)	(84,573)	(33,830)	0	0	0
3786	Woodburn School District	6/30/2014	Contribution	5.4	3.4	69,406	43,700	12,853	12,853	12,853	12,853	5,141	0	0	0
3786	Woodburn School District	6/30/2013	Contribution	5.6	2.6	(503,167)	(233,614)	(89,851)	(89,851)	(89,851)	(53,912)	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Contribution	5.3	4.3	1,090	884	206	206	206	206	206	60	0	0
3794	Detroit School District 123J	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2014	Contribution	5.4	3.4	889	559	165	165	165	165	64	0	0	0
3804	Monitor School District 142J	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Contribution	5.3	4.3	1,235	1,002	233	233	233	233	233	70	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3804	Monitor School District 142J	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2014	Contribution	5.4	3.4	74	46	14	14	14	14	4	0	0
3804	Monitor School District 142J	6/30/2013	Contribution	5.6	2.6	48	21	9	9	9	3	0	0	0
3806	Cloverdale School District 144	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2015	Contribution	5.3	4.3	234	190	44	44	44	44	44	14	0
3806	Cloverdale School District 144	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2014	Contribution	5.4	3.4	797	501	148	148	148	148	57	0	0
3809	Morrow County Schools	6/30/2015	Proportion	5.3	4.3	(376,757)	(305,671)	(71,086)	(71,086)	(71,086)	(71,086)	(71,086)	(21,327)	0
3809	Morrow County Schools	6/30/2015	Contribution	5.3	4.3	30,241	30,241	7,033	7,033	7,033	7,033	7,033	2,109	0
3809	Morrow County Schools	6/30/2014	Proportion	5.4	3.4	(212,442)	(133,760)	(39,341)	(39,341)	(39,341)	(39,341)	(15,737)	0	0
3809	Morrow County Schools	6/30/2014	Contribution	5.4	3.4	(18,782)	(11,826)	(3,478)	(3,478)	(3,478)	(3,478)	(1,392)	0	0
3809	Morrow County Schools	6/30/2013	Contribution	5.6	2.6	(188,384)	(87,464)	(33,640)	(33,640)	(33,640)	(20,184)	0	0	0
3818	Portland Public Schools	6/30/2015	Proportion	5.3	4.3	71,721,564	58,189,193	13,532,371	13,532,371	13,532,371	13,532,371	13,532,371	4,059,709	0
3818	Portland Public Schools	6/30/2015	Contribution	5.3	4.3	(13,489,303)	(10,944,151)	(2,545,152)	(2,545,152)	(2,545,152)	(2,545,152)	(2,545,152)	(763,543)	0
3818	Portland Public Schools	6/30/2014	Proportion	5.4	3.4	958,521	603,513	177,504	177,504	177,504	177,504	71,001	0	0
3818	Portland Public Schools	6/30/2014	Contribution	5.4	3.4	(3,019,324)	(1,901,056)	(559,134)	(559,134)	(559,134)	(559,134)	(223,654)	0	0
3818	Portland Public Schools	6/30/2013	Contribution	5.6	2.6	2,320,710	1,077,474	414,412	414,412	414,412	248,650	0	0	0
3820	Parkrose School District	6/30/2015	Proportion	5.3	4.3	(2,998,190)	(2,430,871)	(565,319)	(565,319)	(565,319)	(565,319)	(565,319)	(169,595)	0
3820	Parkrose School District	6/30/2015	Contribution	5.3	4.3	724,539	587,834	136,705	136,705	136,705	136,705	41,014	0	0
3820	Parkrose School District	6/30/2014	Proportion	5.4	3.4	(764,034)	(481,058)	(141,488)	(141,488)	(141,488)	(141,488)	(56,594)	0	0
3820	Parkrose School District	6/30/2014	Contribution	5.4	3.4	(218,256)	(137,420)	(40,418)	(40,418)	(40,418)	(40,418)	(16,166)	0	0
3820	Parkrose School District	6/30/2013	Contribution	5.6	2.6	(145,421)	(67,517)	(25,968)	(25,968)	(25,968)	(15,581)	0	0	0
3821	Gresham Grade School District 4	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2015	Contribution	5.3	4.3	4,042	3,279	763	763	763	763	227	0	0
3821	Gresham Grade School District 4	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2014	Contribution	5.4	3.4	4,486	2,824	831	831	831	331	0	0	0
3821	Gresham Grade School District 4	6/30/2013	Contribution	5.6	2.6	2,359	1,096	421	421	421	254	0	0	0
3823	Orient School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Contribution	5.3	4.3	800	649	151	151	151	151	45	0	0
3823	Orient School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2014	Contribution	5.4	3.4	2,782	1,752	515	515	515	207	0	0	0
3824	Reynolds School District	6/30/2015	Proportion	5.3	4.3	5,540,447	4,495,080	1,045,367	1,045,367	1,045,367	1,045,367	1,045,367	313,612	0
3824	Reynolds School District	6/30/2015	Contribution	5.3	4.3	(2,368,167)	(1,921,343)	(446,824)	(446,824)	(446,824)	(446,824)	(134,047)	0	0
3824	Reynolds School District	6/30/2014	Proportion	5.4	3.4	(210,956)	(132,824)	(39,066)	(39,066)	(39,066)	(39,066)	(15,626)	0	0
3824	Reynolds School District	6/30/2014	Contribution	5.4	3.4	(248,642)	(156,552)	(46,045)	(46,045)	(46,045)	(46,045)	(18,417)	0	0
3824	Reynolds School District	6/30/2013	Contribution	5.6	2.6	60,288	27,990	10,766	10,766	10,766	6,458	0	0	0
3842	Corbett School District 39	6/30/2015	Proportion	5.3	4.3	832,319	675,278	157,041	157,041	157,041	157,041	47,114	0	0
3842	Corbett School District 39	6/30/2015	Contribution	5.3	4.3	298,912	242,514	56,398	56,398	56,398	56,398	16,922	0	0
3842	Corbett School District 39	6/30/2014	Proportion	5.4	3.4	151,577	95,437	28,070	28,070	28,070	11,227	0	0	0
3842	Corbett School District 39	6/30/2014	Contribution	5.4	3.4	281,027	176,943	52,042	52,042	52,042	20,817	0	0	0
3842	Corbett School District 39	6/30/2013	Contribution	5.6	2.6	187,561	87,082	33,493	33,493	33,493	20,096	0	0	0
3843	David Douglas School Dist	6/30/2015	Proportion	5.3	4.3	(5,268,858)	(4,274,734)	(994,124)	(994,124)	(994,124)	(994,124)	(298,238)	0	0
3843	David Douglas School Dist	6/30/2015	Contribution	5.3	4.3	1,795,277	1,456,545	338,732	338,732	338,732	338,732	101,617	0	0
3843	David Douglas School Dist	6/30/2014	Proportion	5.4	3.4	1,861,146	1,171,832	344,657	344,657	344,657	344,657	137,861	0	0
3843	David Douglas School Dist	6/30/2014	Contribution	5.4	3.4	26,745	42,477	7,866	7,866	7,866	3,147	0	0	0
3843	David Douglas School Dist	6/30/2013	Contribution	5.6	2.6	(191,832)	(89,064)	(34,256)	(34,256)	(34,256)	(20,552)	0	0	0
3847	Riverdale School	6/30/2015	Proportion	5.3	4.3	400,248	324,730	75,518	75,518	75,518	75,518	22,658	0	0
3847	Riverdale School	6/30/2015	Contribution	5.3	4.3	(112,754)	(91,480)	(21,274)	(21,274)	(21,274)	(21,274)	(6,384)	0	0
3847	Riverdale School	6/30/2014	Proportion	5.4	3.4	14,191	8,935	2,628	2,628	2,628	1,051	0	0	0
3847	Riverdale School	6/30/2014	Contribution	5.4	3.4	12,711	8,003	2,354	2,354	2,354	941	0	0	0
3847	Riverdale School	6/30/2013	Contribution	5.6	2.6	57,267	26,589	10,226	10,226	10,226	6,137	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Contribution	5.3	4.3	3,451	2,800	651	651	651	651	196	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Contribution	5.4	3.4	1,723	1,085	319	319	319	128	0	0	0
3850	Dallas School Dist	6/30/2015	Proportion	5.3	4.3	(1,605,696)	(1,221,602)	(284,094)	(284,094)	(284,094)	(284,094)	(85,226)	0	0
3850	Dallas School Dist	6/30/2015	Contribution	5.3	4.3	565,791	463,579	131,579	131,579	131,579	131,579	39,475	0	0
3850	Dallas School Dist	6/30/2014	Proportion	5.4	3.4	58,242	36,670	10,786	10,786	10,786	4,312	0	0	0
3850	Dallas School Dist	6/30/2014	Contribution	5.4	3.4	43,419	27,337	8,041	8,041	8,041	3,214	0	0	0
3850	Dallas School Dist	6/30/2013	Contribution	5.6	2.6	394,792	183,295	70,499	70,499	70,499	42,297	0	0	0
3859	Central School District 13J	6/30/2015	Proportion	5.3	4.3	1,211,511	982,924	228,587	228,587	228,587	228,587	68,576	0	0
3859	Central School District 13J	6/30/2015	Contribution	5.3	4.3	(674,825)	(547,500)	(127,325)	(127,325)	(127,325)	(127,325)	(38,200)	0	0
3859	Central School District 13J	6/30/2014	Proportion	5.4	3.4	144,295	89,173	42,439	42,439	42,439	16,978	0	0	0
3859	Central School District 13J	6/30/2014	Contribution	5.4	3.4	(157,729)	(99,311)	(29,209)	(29,209)	(29,209)	(11,684)	0	0	0
3859	Central School District 13J	6/30/2013	Contribution	5.6	2.6	41,653	16,021	6,111	6,111	6,111	2,311	0	0	0
3865	Perrydale School District 21	6/30/2015	Proportion	5.3	4.3	(105,160)	(85,318)	(19,842)	(19,842)	(19,842)	(19,842)	(5,950)	0	0
3865	Perrydale School District 21	6/30/2015	Contribution	5.3	4.3	20,912	4,863	1,463	1,463	1,463	4,863	1,460	0	0
3865	Perrydale School District 21	6/30/2014	Proportion	5.4	3.4	(122,435)	(77,089)	(22,673)	(22,673)	(22,673)	(22,673)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3865	Perrydale School District 21	6/30/2014	Contribution	5.4	3.4	9,812	6,178	1,817	1,817	1,817	1,817	1,817	727	0
3865	Perrydale School District 21	6/30/2013	Contribution	5.6	2.6	(20,417)	(9,479)	(3,646)	(3,646)	(3,646)	(2,187)	0	0	0
3887	Falls City School District	6/30/2015	Proportion	5.3	4.3	63,027	51,135	11,892	11,892	11,892	11,892	11,892	11,892	3,567
3887	Falls City School District	6/30/2015	Contribution	5.3	4.3	(23,482)	(19,051)	(4,431)	(4,431)	(4,431)	(4,431)	(4,431)	(1,327)	0
3887	Falls City School District	6/30/2014	Proportion	5.4	3.4	9,092	5,724	1,684	1,684	1,684	1,684	1,684	672	0
3887	Falls City School District	6/30/2014	Contribution	5.4	3.4	(6,477)	(4,079)	(1,199)	(1,199)	(1,199)	(1,199)	(1,199)	(482)	0
3887	Falls City School District	6/30/2013	Contribution	5.6	2.6	(1,219)	(565)	(218)	(218)	(218)	(129)	0	0	0
3894	Sherman County School District 9	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Contribution	5.4	3.4	336	212	62	62	62	62	26	0	0
3902	Tillamook Public Schools	6/30/2015	Proportion	5.3	4.3	1,372,981	1,113,928	259,053	259,053	259,053	259,053	259,053	77,716	0
3902	Tillamook Public Schools	6/30/2015	Contribution	5.3	4.3	(387,351)	(314,266)	(73,085)	(73,085)	(73,085)	(73,085)	(73,085)	(21,926)	0
3902	Tillamook Public Schools	6/30/2014	Proportion	5.4	3.4	62,042	39,064	11,489	11,489	11,489	11,489	4,597	0	0
3902	Tillamook Public Schools	6/30/2014	Contribution	5.4	3.4	(55,184)	(34,746)	(10,219)	(10,219)	(10,219)	(10,219)	(4,089)	0	0
3902	Tillamook Public Schools	6/30/2013	Contribution	5.6	2.6	106,849	49,609	19,080	19,080	19,080	11,449	0	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Proportion	5.3	4.3	(964,623)	(782,619)	(182,004)	(182,004)	(182,004)	(182,004)	(182,004)	(54,603)	0
3920	Neah-Kah-Nie School District	6/30/2015	Contribution	5.3	4.3	177,344	143,883	33,461	33,461	33,461	33,461	33,461	10,039	0
3920	Neah-Kah-Nie School District	6/30/2014	Proportion	5.4	3.4	(83,082)	(52,310)	(15,386)	(15,386)	(15,386)	(15,386)	(6,152)	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Contribution	5.4	3.4	(43,230)	(27,218)	(8,006)	(8,006)	(8,006)	(8,006)	(3,200)	0	0
3920	Neah-Kah-Nie School District	6/30/2013	Contribution	5.6	2.6	93,907	43,600	16,769	16,769	16,769	10,062	0	0	0
3927	Echo School District	6/30/2015	Proportion	5.3	4.3	96,746	78,492	18,254	18,254	18,254	18,254	18,254	5,476	0
3927	Echo School District	6/30/2015	Contribution	5.3	4.3	(55,217)	(44,799)	(10,418)	(10,418)	(10,418)	(10,418)	(10,418)	(3,127)	0
3927	Echo School District	6/30/2014	Proportion	5.4	3.4	(35,616)	(22,424)	(6,596)	(6,596)	(6,596)	(6,596)	(2,636)	0	0
3927	Echo School District	6/30/2014	Contribution	5.4	3.4	(4,304)	(2,710)	(797)	(797)	(797)	(319)	0	0	0
3927	Echo School District	6/30/2013	Contribution	5.6	2.6	3,967	1,843	708	708	708	427	0	0	0
3928	Umatilla School District 6R	6/30/2015	Proportion	5.3	4.3	(474,018)	(384,581)	(89,437)	(89,437)	(89,437)	(89,437)	(89,437)	(26,833)	0
3928	Umatilla School District 6R	6/30/2015	Contribution	5.3	4.3	(49,974)	(40,545)	(9,429)	(9,429)	(9,429)	(9,429)	(2,829)	0	0
3928	Umatilla School District 6R	6/30/2014	Proportion	5.4	3.4	33,820	21,294	6,263	6,263	6,263	2,505	0	0	0
3928	Umatilla School District 6R	6/30/2014	Contribution	5.4	3.4	(66,408)	(41,812)	(12,298)	(12,298)	(12,298)	(12,298)	(4,918)	0	0
3928	Umatilla School District 6R	6/30/2013	Contribution	5.6	2.6	142,784	66,293	25,497	25,497	25,497	15,299	0	0	0
3929	Ferndale School District 10	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2015	Contribution	5.3	4.3	1,137	922	215	215	215	215	62	0	0
3929	Ferndale School District 10	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2014	Contribution	5.4	3.4	488	308	90	90	90	38	0	0	0
3931	Pendleton School District 16R	6/30/2015	Proportion	5.3	4.3	1,394,746	1,131,586	263,160	263,160	263,160	263,160	78,946	0	0
3931	Pendleton School District 16R	6/30/2015	Contribution	5.3	4.3	(597,930)	(473,984)	(139,054)	(139,054)	(139,054)	(139,054)	(41,714)	0	0
3931	Pendleton School District 16R	6/30/2014	Proportion	5.4	3.4	533,055	335,627	98,714	98,714	98,714	98,714	39,485	0	0
3931	Pendleton School District 16R	6/30/2014	Contribution	5.4	3.4	(231,800)	(145,948)	(42,926)	(42,926)	(42,926)	(42,926)	(17,170)	0	0
3931	Pendleton School District 16R	6/30/2013	Contribution	5.6	2.6	110,441	51,275	19,722	19,722	19,722	11,831	0	0	0
3935	Athena-Weston School District 29R]	6/30/2015	Proportion	5.3	4.3	(264,039)	(214,220)	(49,819)	(49,819)	(49,819)	(49,819)	(14,944)	0	0
3935	Athena-Weston School District 29R]	6/30/2015	Contribution	5.3	4.3	122,114	99,074	23,040	23,040	23,040	23,040	6,914	0	0
3935	Athena-Weston School District 29R]	6/30/2014	Proportion	5.4	3.4	39,254	24,716	7,269	7,269	7,269	2,909	0	0	0
3935	Athena-Weston School District 29R]	6/30/2014	Contribution	5.4	3.4	(2,614)	(1,646)	(484)	(484)	(484)	(194)	0	0	0
3935	Athena-Weston School District 29R]	6/30/2013	Contribution	5.6	2.6	54,522	25,314	9,736	9,736	9,736	5,842	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2015	Contribution	5.3	4.3	2,529	2,052	477	477	477	477	144	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Contribution	5.4	3.4	739	465	137	137	137	137	54	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2013	Contribution	5.6	2.6	593	275	106	106	106	63	0	0	0
3942	Stanfield School District	6/30/2015	Proportion	5.3	4.3	302,164	245,152	57,012	57,012	57,012	57,012	17,104	0	0
3942	Stanfield School District	6/30/2015	Contribution	5.3	4.3	(154,282)	(125,172)	(29,110)	(29,110)	(29,110)	(29,110)	(8,732)	0	0
3942	Stanfield School District	6/30/2014	Proportion	5.4	3.4	(75,501)	(47,537)	(13,982)	(13,982)	(13,982)	(5,591)	0	0	0
3942	Stanfield School District	6/30/2014	Contribution	5.4	3.4	27,301	17,189	5,056	5,056	5,056	2,021	0	0	0
3942	Stanfield School District	6/30/2013	Contribution	5.6	2.6	(32,917)	(15,283)	(5,878)	(5,878)	(5,878)	(3,527)	0	0	0
3944	Ukiah School	6/30/2015	Proportion	5.3	4.3	(58,621)	(47,560)	(11,061)	(11,061)	(11,061)	(11,061)	(3,316)	0	0
3944	Ukiah School	6/30/2015	Contribution	5.3	4.3	(1,407)	(1,142)	(265)	(265)	(265)	(82)	0	0	0
3944	Ukiah School	6/30/2014	Proportion	5.4	3.4	(43,602)	(27,454)	(8,074)	(8,074)	(8,074)	(8,074)	(3,232)	0	0
3944	Ukiah School	6/30/2014	Contribution	5.4	3.4	(3,649)	(2,297)	(676)	(676)	(676)	(269)	0	0	0
3944	Ukiah School	6/30/2013	Contribution	5.6	2.6	(5,393)	(2,504)	(963)	(963)	(963)	(578)	0	0	0
3957	Helix School District	6/30/2015	Proportion	5.3	4.3	(30,184)	(24,489)	(5,695)	(5,695)	(5,695)	(5,695)	(1,709)	0	0
3957	Helix School District	6/30/2015	Contribution	5.3	4.3	28,424	23,061	5,363	5,363	5,363	5,363	1,609	0	0
3957	Helix School District	6/30/2014	Proportion	5.4	3.4	(22,470)	(14,148)	(4,161)	(4,161)	(4,161)	(1,665)	0	0	0
3957	Helix School District	6/30/2014	Contribution	5.4	3.4	7,430	4,678	1,376	1,376	1,376	550	0	0	0
3957	Helix School District	6/30/2013	Contribution	5.6	2.6	10,402	4,828	1,858	1,858	1,858	1,112	0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Proportion	5.3	4.3	24,516	19,890	4,626	4,626	4,626	4,626	1,386	0	0
3958	Pilot Rock School District 2R	6/30/2015	Contribution	5.3	4.3	(42,901)	(34,806)	(8,095)	(8,095)	(8,095)	(8,095)	(2,426)	0	0
3958	Pilot Rock School District 2R	6/30/2014	Proportion	5.4	3.4	78,500	49,426	14,537	14,537	14,537	5,815	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3958	Pilot Rock School District 2R	6/30/2014	Contribution	5.4	3.4	(10,061)	(6,335)	(1,863)	(1,863)	(1,863)	(1,863)	(1,863)	(746)	0	
3958	Pilot Rock School District 2R	6/30/2013	Contribution	5.6	2.6	55,021	25,546	9,825	9,825	9,825	9,825	5,896	0	0	
3959	Mcloughlin Union High School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2014	Contribution	5.4	3.4	2,674	1,684	495	495	495	495	199	0	0	
3965	La Grande Public Schools	6/30/2015	Proportion	5.3	4.3	164,712	133,634	31,078	31,078	31,078	31,078	31,078	31,078	9,322	0
3965	La Grande Public Schools	6/30/2015	Contribution	5.3	4.3	(270,163)	(219,189)	(50,974)	(50,974)	(50,974)	(50,974)	(50,974)	(50,974)	(15,293)	0
3965	La Grande Public Schools	6/30/2014	Proportion	5.4	3.4	(141,405)	(89,033)	(26,186)	(26,186)	(26,186)	(26,186)	(26,186)	(10,475)	0	0
3965	La Grande Public Schools	6/30/2014	Contribution	5.4	3.4	(17,299)	(10,891)	(3,204)	(3,204)	(3,204)	(3,204)	(3,204)	(1,279)	0	0
3965	La Grande Public Schools	6/30/2013	Contribution	5.6	2.6	39,160	18,181	6,993	6,993	6,993	6,993	4,195	0	0	0
3966	Union County School District	6/30/2015	Proportion	5.3	4.3	122,375	99,285	23,090	23,090	23,090	23,090	23,090	23,090	6,925	0
3966	Union County School District	6/30/2015	Contribution	5.3	4.3	(48,904)	(39,677)	(9,227)	(9,227)	(9,227)	(9,227)	(9,227)	(9,227)	(2,769)	0
3966	Union County School District	6/30/2014	Proportion	5.4	3.4	(151,531)	(95,409)	(28,061)	(28,061)	(28,061)	(28,061)	(28,061)	(11,226)	0	0
3966	Union County School District	6/30/2014	Contribution	5.4	3.4	67,152	42,280	12,436	12,436	12,436	12,436	12,436	4,972	0	0
3966	Union County School District	6/30/2013	Contribution	5.6	2.6	(18,624)	(8,646)	(3,326)	(3,326)	(3,326)	(3,326)	(1,994)	0	0	0
3967	North Powder School District	6/30/2015	Proportion	5.3	4.3	(185,911)	(150,833)	(35,078)	(35,078)	(35,078)	(35,078)	(35,078)	(35,078)	(10,521)	0
3967	North Powder School District	6/30/2015	Contribution	5.3	4.3	24,607	19,964	4,643	4,643	4,643	4,643	4,643	1,392	0	0
3967	North Powder School District	6/30/2014	Proportion	5.4	3.4	(85,572)	(53,878)	(15,847)	(15,847)	(15,847)	(15,847)	(15,847)	(6,337)	0	0
3967	North Powder School District	6/30/2014	Contribution	5.4	3.4	(12,899)	(8,121)	(2,389)	(2,389)	(2,389)	(2,389)	(954)	0	0	0
3967	North Powder School District	6/30/2013	Contribution	5.6	2.6	(79,998)	(37,143)	(14,285)	(14,285)	(14,285)	(14,285)	(8,573)	0	0	0
3969	Imbler School District	6/30/2015	Proportion	5.3	4.3	(218,722)	(177,454)	(41,268)	(41,268)	(41,268)	(41,268)	(41,268)	(41,268)	(12,382)	0
3969	Imbler School District	6/30/2015	Contribution	5.3	4.3	125,073	125,003	29,070	29,070	29,070	29,070	29,070	8,723	0	0
3969	Imbler School District	6/30/2014	Proportion	5.4	3.4	(49,323)	(31,055)	(9,134)	(9,134)	(9,134)	(9,134)	(3,653)	0	0	0
3969	Imbler School District	6/30/2014	Contribution	5.4	3.4	28,278	17,804	5,237	5,237	5,237	5,237	2,093	0	0	0
3969	Imbler School District	6/30/2013	Contribution	5.6	2.6	17,429	8,093	3,112	3,112	3,112	3,112	1,869	0	0	0
3970	Cove School District	6/30/2015	Proportion	5.3	4.3	(465,423)	(377,607)	(87,816)	(87,816)	(87,816)	(87,816)	(87,816)	(87,816)	(26,343)	0
3970	Cove School District	6/30/2015	Contribution	5.3	4.3	94,113	76,356	17,757	17,757	17,757	17,757	17,757	5,328	0	0
3970	Cove School District	6/30/2014	Proportion	5.4	3.4	(6,246)	(3,932)	(1,157)	(1,157)	(1,157)	(1,157)	(461)	0	0	0
3970	Cove School District	6/30/2014	Contribution	5.4	3.4	(31,886)	(20,076)	(5,905)	(5,905)	(5,905)	(5,905)	(2,361)	0	0	0
3970	Cove School District	6/30/2013	Contribution	5.6	2.6	11,048	4,250	1,548	1,548	1,548	1,548	548	0	0	0
3973	Elgin School District 23	6/30/2015	Proportion	5.3	4.3	(168,736)	(136,899)	(31,837)	(31,837)	(31,837)	(31,837)	(31,837)	(31,837)	(9,551)	0
3973	Elgin School District 23	6/30/2015	Contribution	5.3	4.3	74,912	74,912	17,422	17,422	17,422	17,422	17,422	5,224	0	0
3973	Elgin School District 23	6/30/2014	Proportion	5.4	3.4	(178,359)	(112,301)	(33,029)	(33,029)	(33,029)	(33,029)	(33,029)	(13,214)	0	0
3973	Elgin School District 23	6/30/2014	Contribution	5.4	3.4	26,831	16,893	4,969	4,969	4,969	4,969	1,986	0	0	0
3973	Elgin School District 23	6/30/2013	Contribution	5.6	2.6	2,571	1,194	459	459	459	459	276	0	0	0
3986	Joseph School District 6	6/30/2015	Proportion	5.3	4.3	(181,632)	(147,362)	(34,270)	(34,270)	(34,270)	(34,270)	(34,270)	(34,270)	(10,282)	0
3986	Joseph School District 6	6/30/2015	Contribution	5.3	4.3	59,904	48,601	11,303	11,303	11,303	11,303	11,303	3,389	0	0
3986	Joseph School District 6	6/30/2014	Proportion	5.4	3.4	(10,290)	(6,478)	(1,906)	(1,906)	(1,906)	(1,906)	(760)	0	0	0
3986	Joseph School District 6	6/30/2014	Contribution	5.4	3.4	5,080	3,198	941	941	941	941	375	0	0	0
3986	Joseph School District 6	6/30/2013	Contribution	5.6	2.6	(49,047)	(22,773)	(8,758)	(8,758)	(8,758)	(8,758)	(5,257)	0	0	0
3990	Wallowa School	6/30/2015	Proportion	5.3	4.3	(507,272)	(411,560)	(95,712)	(95,712)	(95,712)	(95,712)	(95,712)	(28,712)	0	0
3990	Wallowa School	6/30/2015	Contribution	5.3	4.3	18,129	14,708	3,421	3,421	3,421	3,421	3,421	1,024	0	0
3990	Wallowa School	6/30/2014	Proportion	5.4	3.4	9,424	5,934	1,745	1,745	1,745	1,745	699	0	0	0
3990	Wallowa School	6/30/2014	Contribution	5.4	3.4	(45,851)	(28,869)	(8,491)	(8,491)	(8,491)	(8,491)	(3,396)	0	0	0
3990	Wallowa School	6/30/2013	Contribution	5.6	2.6	18,982	8,812	3,390	3,390	3,390	3,390	2,032	0	0	0
3993	Enterprise School District 21	6/30/2015	Proportion	5.3	4.3	(438,813)	(356,018)	(82,795)	(82,795)	(82,795)	(82,795)	(82,795)	(82,795)	(24,838)	0
3993	Enterprise School District 21	6/30/2015	Contribution	5.3	4.3	156,887	127,286	29,601	29,601	29,601	29,601	29,601	8,882	0	0
3993	Enterprise School District 21	6/30/2014	Proportion	5.4	3.4	(80,855)	(50,909)	(14,973)	(14,973)	(14,973)	(14,973)	(5,990)	0	0	0
3993	Enterprise School District 21	6/30/2014	Contribution	5.4	3.4	(28,129)	(17,711)	(5,209)	(5,209)	(5,209)	(5,209)	(2,084)	0	0	0
3993	Enterprise School District 21	6/30/2013	Contribution	5.6	2.6	(59,815)	(27,772)	(10,681)	(10,681)	(10,681)	(10,681)	(6,410)	0	0	0
4003	Troy School District 54	6/30/2015	Proportion	5.3	4.3	(7,670)	(6,223)	(1,447)	(1,447)	(1,447)	(1,447)	(1,447)	(435)	0	0
4003	Troy School District 54	6/30/2015	Contribution	5.3	4.3	1,049	851	198	198	198	198	198	59	0	0
4003	Troy School District 54	6/30/2014	Proportion	5.4	3.4	19,144	12,054	3,545	3,545	3,545	3,545	1,419	0	0	0
4003	Troy School District 54	6/30/2014	Contribution	5.4	3.4	(3,118)	(1,964)	(577)	(577)	(577)	(577)	(233)	0	0	0
4003	Troy School District 54	6/30/2013	Contribution	5.6	2.6	8,917	4,141	1,592	1,592	1,592	1,592	957	0	0	0
4008	Chenoweth School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2015	Contribution	5.3	4.3	4,382	3,555	827	827	827	827	827	247	0	0
4008	Chenoweth School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2014	Contribution	5.4	3.4	5,794	3,648	1,073	1,073	1,073	1,073	429	0	0	0
4008	Chenoweth School District	6/30/2013	Contribution	5.6	2.6	9,867	4,581	1,762	1,762	1,762	1,762	1,057	0	0	0
4012	Dufur Schools	6/30/2015	Proportion	5.3	4.3	(99,730)	(80,913)	(18,817)	(18,817)	(18,817)	(18,817)	(18,817)	(5,645)	0	0
4012	Dufur Schools	6/30/2015	Contribution	5.3	4.3	62,635	50,817	11,818	11,818	11,818	11,818	11,818	3,545	0	0
4012	Dufur Schools	6/30/2014	Proportion	5.4	3.4	(14,580)	(9,180)	(2,700)	(2,700)	(2,700)	(2,700)	(1,080)	0	0	0
4012	Dufur Schools	6/30/2014	Contribution	5.4	3.4	9,221	5,805	1,708	1,708	1,708	1,708	681	0	0	0
4012	Dufur Schools	6/30/2013	Contribution	5.6	2.6	36,916	17,140	6,592	6,592	6,592	6,592	3,956	0	0	0
4022	Maupin Grade School 84	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4022	Maupin Grade School 84	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2014	Contribution	5.4	3.4	263	165	49	49	49	49	18	0	0
4025	West Union School District 1	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Contribution	5.4	3.4	50	32	9	9	9	9	5	0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Contribution	5.3	4.3	6,677	5,417	1,260	1,260	1,260	1,260	1,260	377	0
4030	Hillsboro Elementary School District 7	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Contribution	5.4	3.4	6,091	3,835	1,128	1,128	1,128	1,128	451	0	0
4034	Gaston Public Schools	6/30/2015	Proportion	5.3	4.3	992,226	805,014	187,212	187,212	187,212	187,212	187,212	56,166	0
4034	Gaston Public Schools	6/30/2015	Contribution	5.3	4.3	(202,295)	(164,126)	(38,169)	(38,169)	(38,169)	(38,169)	(38,169)	(11,450)	0
4034	Gaston Public Schools	6/30/2014	Proportion	5.4	3.4	(34,393)	(21,655)	(6,369)	(6,369)	(6,369)	(6,369)	(2,548)	0	0
4034	Gaston Public Schools	6/30/2014	Contribution	5.4	3.4	7,998	5,036	1,481	1,481	1,481	1,481	593	0	0
4034	Gaston Public Schools	6/30/2013	Contribution	5.6	2.6	(15,583)	(7,234)	(2,783)	(2,783)	(2,783)	(1,668)	0	0	0
4035	Banks School District	6/30/2015	Proportion	5.3	4.3	(91,040)	(73,863)	(17,177)	(17,177)	(17,177)	(17,177)	(17,177)	(5,155)	0
4035	Banks School District	6/30/2015	Contribution	5.3	4.3	117,995	95,732	22,263	22,263	22,263	22,263	22,263	6,680	0
4035	Banks School District	6/30/2014	Proportion	5.4	3.4	(3,630)	(2,286)	(672)	(672)	(672)	(672)	(270)	0	0
4035	Banks School District	6/30/2014	Contribution	5.4	3.4	21,097	13,283	3,907	3,907	3,907	3,907	1,562	0	0
4035	Banks School District	6/30/2013	Contribution	5.6	2.6	26,017	12,079	4,646	4,646	4,646	2,787	0	0	0
4047	Reedville School District 29	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2015	Contribution	5.3	4.3	5,561	4,512	1,049	1,049	1,049	1,049	316	0	0
4047	Reedville School District 29	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2014	Contribution	5.4	3.4	3,076	1,936	570	570	570	570	226	0	0
4047	Reedville School District 29	6/30/2013	Contribution	5.6	2.6	1,199	557	214	214	214	129	0	0	0
4055	Groner School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2015	Contribution	5.3	4.3	422	342	80	80	80	80	22	0	0
4055	Groner School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2014	Contribution	5.4	3.4	336	212	62	62	62	62	26	0	0
4062	Beaverton School District	6/30/2015	Proportion	5.3	4.3	12,347,011	10,017,386	2,329,625	2,329,625	2,329,625	2,329,625	2,329,625	698,886	0
4062	Beaverton School District	6/30/2015	Contribution	5.3	4.3	(1,939,271)	(450,993)	(450,993)	(450,993)	(450,993)	(450,993)	(135,299)	0	0
4062	Beaverton School District	6/30/2014	Proportion	5.4	3.4	(14,033,489)	(8,835,901)	(2,598,794)	(2,598,794)	(2,598,794)	(2,598,794)	(1,039,519)	0	0
4062	Beaverton School District	6/30/2014	Contribution	5.4	3.4	85,860,051	53,860,051	15,841,192	15,841,192	15,841,192	15,841,192	6,336,475	0	0
4062	Beaverton School District	6/30/2013	Contribution	5.6	2.6	2,072,535	962,247	370,096	370,096	370,096	222,055	0	0	0
4080	North Plains School District 70	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Contribution	5.4	3.4	1,369	861	254	254	254	254	99	0	0
4105	Hillsboro Union High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Contribution	5.3	4.3	9,170	7,440	1,730	1,730	1,730	1,730	1,730	520	0
4105	Hillsboro Union High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2014	Contribution	5.4	3.4	9,308	5,860	1,724	1,724	1,724	1,724	688	0	0
4109	Spray School District 1	6/30/2015	Proportion	5.3	4.3	(5,227)	(4,241)	(986)	(986)	(986)	(986)	(297)	0	0
4109	Spray School District 1	6/30/2015	Contribution	5.3	4.3	25,468	20,663	4,805	4,805	4,805	4,805	1,443	0	0
4109	Spray School District 1	6/30/2014	Proportion	5.4	3.4	(40,812)	(25,696)	(7,558)	(7,558)	(7,558)	(7,558)	(3,022)	0	0
4109	Spray School District 1	6/30/2014	Contribution	5.4	3.4	8,204	5,166	1,519	1,519	1,519	1,519	609	0	0
4109	Spray School District 1	6/30/2013	Contribution	5.6	2.6	9,638	4,475	1,721	1,721	1,721	1,033	0	0	0
4114	Fossil School District 21J	6/30/2015	Proportion	5.3	4.3	(97,980)	(79,493)	(18,487)	(18,487)	(18,487)	(18,487)	(18,487)	(5,545)	0
4114	Fossil School District 21J	6/30/2015	Contribution	5.3	4.3	114,932	93,247	21,685	21,685	21,685	21,685	6,507	0	0
4114	Fossil School District 21J	6/30/2014	Proportion	5.4	3.4	(7,330)	(4,616)	(1,357)	(1,357)	(1,357)	(1,357)	(545)	0	0
4114	Fossil School District 21J	6/30/2014	Contribution	5.4	3.4	25,106	15,808	4,649	4,649	4,649	4,649	1,861	0	0
4114	Fossil School District 21J	6/30/2013	Contribution	5.6	2.6	29,770	13,822	5,316	5,316	5,316	3,190	0	0	0
4128	Yamhill Grade School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Contribution	5.3	4.3	868	704	164	164	164	164	48	0	0
4128	Yamhill Grade School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2014	Contribution	5.4	3.4	2,075	1,307	384	384	384	384	155	0	0
4135	Newberg School District 29Jt	6/30/2015	Proportion	5.3	4.3	1,514,435	1,228,693	285,742	285,742	285,742	285,742	85,725	0	0
4135	Newberg School District 29Jt	6/30/2015	Contribution	5.3	4.3	(906,326)	(735,321)	(171,005)	(171,005)	(171,005)	(171,005)	(51,301)	0	0
4135	Newberg School District 29Jt	6/30/2014	Proportion	5.4	3.4	343,403	216,217	63,593	63,593	63,593	63,593	25,438	0	0
4135	Newberg School District 29Jt	6/30/2014	Contribution	5.4	3.4	(206,224)	(129,844)	(38,190)	(38,190)	(38,190)	(38,190)	(15,274)	0	0
4135	Newberg School District 29Jt	6/30/2013	Contribution	5.6	2.6	131,567	61,085	23,494	23,494	23,494	14,097	0	0	0
4142	McMinnville Schools	6/30/2015	Proportion	5.3	4.3	(881,174)	(714,915)	(166,259)	(166,259)	(166,259)	(166,259)	(49,879)	0	0
4142	McMinnville Schools	6/30/2015	Contribution	5.3	4.3	(118,148)	(22,292)	(22,292)	(22,292)	(22,292)	(22,292)	(6,688)	0	0
4142	McMinnville Schools	6/30/2014	Proportion	5.4	3.4	12,324	7,760	2,282	2,282	2,282	2,282	914	0	0
4142	McMinnville Schools	6/30/2014	Contribution	5.4	3.4	(282,102)	(177,620)	(52,241)	(52,241)	(52,241)	(52,241)	(20,897)	0	0
4142	McMinnville Schools	6/30/2013	Contribution	5.6	2.6	236,658	42,260	42,260	42,260	42,260	25,358	0	0	0
4144	Sheridan School District 48J	6/30/2015	Proportion	5.3	4.3	(972,961)	(789,383)	(183,578)	(183,578)	(183,578)	(183,578)	(55,071)	0	0
4144	Sheridan School District 48J	6/30/2015	Contribution	5.3	4.3	17,297	14,033	3,264	3,264	3,264	3,264	977	0	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4144	Sheridan School District 48J	6/30/2014	Proportion	5.4	3.4	(21,720)	(13,676)	(4,022)	(4,022)	(4,022)	(4,022)	(4,022)	(1,610)	0
4144	Sheridan School District 48J	6/30/2014	Contribution	5.4	3.4	(100,312)	(63,160)	(18,576)	(18,576)	(18,576)	(18,576)	(18,576)	(7,432)	0
4144	Sheridan School District 48J	6/30/2013	Contribution	5.6	2.6	(9,031)	(4,192)	(1,613)	(1,613)	(1,613)	(1,613)	(966)	0	0
4166	Yamhill-Carlton School District 1	6/30/2015	Proportion	5.3	4.3	1,019,681	827,288	192,393	192,393	192,393	192,393	192,393	192,393	57,716
4166	Yamhill-Carlton School District 1	6/30/2015	Contribution	5.3	4.3	(204,761)	(166,127)	(38,634)	(38,634)	(38,634)	(38,634)	(38,634)	(38,634)	(11,591)
4166	Yamhill-Carlton School District 1	6/30/2014	Proportion	5.4	3.4	(6,256)	(3,938)	(1,159)	(1,159)	(1,159)	(1,159)	(461)	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Contribution	5.4	3.4	(44,676)	(28,130)	(8,273)	(8,273)	(8,273)	(8,273)	(3,311)	0	0
4166	Yamhill-Carlton School District 1	6/30/2013	Contribution	5.6	2.6	(8,891)	(4,127)	(1,588)	(1,588)	(1,588)	(951)	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Contribution	5.3	4.3	420	341	79	79	79	79	79	25	0
4185	Lebanon School District Uh-1	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2014	Contribution	5.4	3.4	1,648	1,038	305	305	305	305	123	0	0
4189	Wasco County High School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Contribution	5.4	3.4	568	358	105	105	105	105	43	0	0
4203	Victor Point School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Contribution	5.4	3.4	788	496	146	146	146	146	58	0	0
4218	Curry County Education Service District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Contribution	5.4	3.4	1,361	857	252	252	252	252	101	0	0
4219	Grant County Education Service District	6/30/2015	Proportion	5.3	4.3	(87,656)	(71,117)	(16,539)	(16,539)	(16,539)	(16,539)	(16,539)	(4,961)	0
4219	Grant County Education Service District	6/30/2015	Contribution	5.3	4.3	19,150	15,537	3,613	3,613	3,613	3,613	3,613	1,085	0
4219	Grant County Education Service District	6/30/2014	Proportion	5.4	3.4	26,021	16,383	4,819	4,819	4,819	4,819	1,926	0	0
4219	Grant County Education Service District	6/30/2014	Contribution	5.4	3.4	(11,196)	(7,050)	(2,073)	(2,073)	(2,073)	(2,073)	(831)	0	0
4219	Grant County Education Service District	6/30/2013	Contribution	5.6	2.6	9,253	4,297	1,652	1,652	1,652	993	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Proportion	5.3	4.3	(229,993)	(186,598)	(43,395)	(43,395)	(43,395)	(43,395)	(43,395)	(13,018)	0
4220	Jefferson County Education Service District	6/30/2015	Contribution	5.3	4.3	53,783	43,635	10,148	10,148	10,148	10,148	3,043	0	0
4220	Jefferson County Education Service District	6/30/2014	Proportion	5.4	3.4	(43,521)	(27,403)	(8,059)	(8,059)	(8,059)	(8,059)	(3,226)	0	0
4220	Jefferson County Education Service District	6/30/2014	Contribution	5.4	3.4	(13,404)	(8,440)	(2,482)	(2,482)	(2,482)	(994)	0	0	0
4220	Jefferson County Education Service District	6/30/2013	Contribution	5.6	2.6	1,572	729	281	281	281	167	0	0	0
4221	Marion Education Service District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Contribution	5.3	4.3	3,997	3,243	754	754	754	754	227	0	0
4221	Marion Education Service District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2014	Contribution	5.4	3.4	7,259	4,571	1,344	1,344	1,344	1,344	539	0	0
4223	InterMountain Education Service District	6/30/2015	Proportion	5.3	4.3	(951,155)	(771,692)	(179,463)	(179,463)	(179,463)	(179,463)	(179,463)	(53,840)	0
4223	InterMountain Education Service District	6/30/2015	Contribution	5.3	4.3	(120,920)	(98,105)	(22,815)	(22,815)	(22,815)	(22,815)	(22,815)	(6,845)	0
4223	InterMountain Education Service District	6/30/2014	Proportion	5.4	3.4	(320,624)	(201,874)	(59,375)	(59,375)	(59,375)	(59,375)	(23,749)	0	0
4223	InterMountain Education Service District	6/30/2014	Contribution	5.4	3.4	(62,185)	(39,153)	(11,516)	(11,516)	(11,516)	(11,516)	(4,605)	0	0
4223	InterMountain Education Service District	6/30/2013	Contribution	5.6	2.6	(1,882)	(874)	(336)	(336)	(336)	(202)	0	0	0
4224	Wallowa County Region 18	6/30/2015	Proportion	5.3	4.3	(182,285)	(147,892)	(34,393)	(34,393)	(34,393)	(34,393)	(34,393)	(10,320)	0
4224	Wallowa County Region 18	6/30/2015	Contribution	5.3	4.3	11,946	9,692	2,254	2,254	2,254	2,254	676	0	0
4224	Wallowa County Region 18	6/30/2014	Proportion	5.4	3.4	14,516	9,140	2,688	2,688	2,688	2,688	1,076	0	0
4224	Wallowa County Region 18	6/30/2014	Contribution	5.4	3.4	(22,246)	(14,006)	(4,120)	(4,120)	(4,120)	(4,120)	(1,646)	0	0
4224	Wallowa County Region 18	6/30/2013	Contribution	5.6	2.6	24,032	11,159	4,291	4,291	4,291	2,577	0	0	0
4225	Washington County Education Service District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2015	Contribution	5.3	4.3	1,730	1,404	326	326	326	326	326	100	0
4225	Washington County Education Service District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2014	Contribution	5.4	3.4	2,401	1,511	445	445	445	445	176	0	0
4226	North Central Education Service District	6/30/2015	Proportion	5.3	4.3	(94,060)	(76,313)	(17,747)	(17,747)	(17,747)	(17,747)	(17,747)	(5,325)	0
4226	North Central Education Service District	6/30/2015	Contribution	5.3	4.3	(4,033)	(3,272)	(761)	(761)	(761)	(761)	(228)	0	0
4226	North Central Education Service District	6/30/2014	Proportion	5.4	3.4	(271)	(171)	(50)	(50)	(50)	(50)	(21)	0	0
4226	North Central Education Service District	6/30/2014	Contribution	5.4	3.4	3,706	2,334	686	686	686	686	276	0	0
4226	North Central Education Service District	6/30/2013	Contribution	5.6	2.6	(7,968)	(3,699)	(1,423)	(1,423)	(1,423)	(853)	0	0	0
4227	Cascade School District Uh5	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Contribution	5.3	4.3	1,256	1,019	237	237	237	237	237	71	0
4227	Cascade School District Uh5	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2014	Contribution	5.4	3.4	3,749	2,361	694	694	694	694	279	0	0
4227	Cascade School District Uh5	6/30/2013	Contribution	5.6	2.6	41	20	7	7	7	6	0	0	0
4230	Mari-Linn School District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2015	Contribution	5.3	4.3	1,044	847	197	197	197	197	59	0	0
4230	Mari-Linn School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2014	Contribution	5.4	3.4	773	487	143	143	143	143	58	0	0
4232	South Coast Education Service District Region 7	6/30/2015	Proportion	5.3	4.3	(806,152)	(654,048)	(152,104)	(152,104)	(152,104)	(152,104)	(152,104)	(45,632)	0
4232	South Coast Education Service District Region 7	6/30/2015	Contribution	5.3	4.3	202,742	164,489	38,253	38,253	38,253	38,253	38,253	11,477	0

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.4	3.4	(362,990)	(228,550)	(67,220)	(67,220)	(67,220)	(67,220)	(67,220)	(26,890)	0	
4232	South Coast Education Service District Region 7	6/30/2014	Contribution	5.4	3.4	(36,079)	(22,717)	(6,681)	(6,681)	(6,681)	(6,681)	(6,681)	(2,674)	0	
4232	South Coast Education Service District Region 7	6/30/2013	Contribution	5.6	2.6	(77,480)	(35,972)	(13,836)	(13,836)	(13,836)	(13,836)	(8,300)	0	0	
4237	Douglas Education Service District	6/30/2015	Proportion	5.3	4.3	(436,232)	(353,924)	(82,308)	(82,308)	(82,308)	(82,308)	(82,308)	(24,692)	0	
4237	Douglas Education Service District	6/30/2015	Contribution	5.3	4.3	2,640	2,142	498	498	498	498	498	150	0	
4237	Douglas Education Service District	6/30/2014	Proportion	5.4	3.4	(95,416)	(60,076)	(17,670)	(17,670)	(17,670)	(17,670)	(17,670)	(7,066)	0	
4237	Douglas Education Service District	6/30/2014	Contribution	5.4	3.4	(178,135)	(112,159)	(32,988)	(32,988)	(32,988)	(32,988)	(32,988)	(13,195)	0	
4237	Douglas Education Service District	6/30/2013	Contribution	5.6	2.6	(27,256)	(12,655)	(4,867)	(4,867)	(4,867)	(4,867)	(2,921)	0	0	
4238	Multnomah Education Service District	6/30/2015	Proportion	5.3	4.3	(9,676)	(7,850)	(1,826)	(1,826)	(1,826)	(1,826)	(1,826)	(1,826)	(546)	0
4238	Multnomah Education Service District	6/30/2015	Contribution	5.3	4.3	(460,693)	(373,770)	(86,923)	(86,923)	(86,923)	(86,923)	(86,923)	(86,923)	(26,078)	0
4238	Multnomah Education Service District	6/30/2014	Proportion	5.4	3.4	(4,159,097)	(2,618,691)	(770,203)	(770,203)	(770,203)	(770,203)	(770,203)	(308,082)	0	0
4238	Multnomah Education Service District	6/30/2014	Contribution	5.4	3.4	749,413	471,853	138,780	138,780	138,780	138,780	138,780	55,513	0	0
4238	Multnomah Education Service District	6/30/2013	Contribution	5.6	2.6	(789,181)	(366,406)	(140,925)	(140,925)	(140,925)	(140,925)	(84,556)	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Contribution	5.3	4.3	2,297	1,864	433	433	433	433	433	132	0	0
4251	Clatsop County Education Service District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2014	Contribution	5.4	3.4	955	601	177	177	177	177	70	0	0	0
4252	High Desert Education Service District	6/30/2015	Proportion	5.3	4.3	(151,816)	(123,171)	(28,645)	(28,645)	(28,645)	(28,645)	(28,645)	(8,591)	0	0
4252	High Desert Education Service District	6/30/2015	Contribution	5.3	4.3	(150,157)	(121,825)	(28,332)	(28,332)	(28,332)	(28,332)	(28,332)	(8,497)	0	0
4252	High Desert Education Service District	6/30/2014	Proportion	5.4	3.4	(265,385)	(167,095)	(49,145)	(49,145)	(49,145)	(49,145)	(19,660)	0	0	0
4252	High Desert Education Service District	6/30/2014	Contribution	5.4	3.4	53,087	33,425	9,831	9,831	9,831	9,831	3,932	0	0	0
4252	High Desert Education Service District	6/30/2013	Contribution	5.6	2.6	50,596	23,491	9,035	9,035	9,035	9,035	5,421	0	0	0
4254	Willamette Education Service District	6/30/2015	Proportion	5.3	4.3	954,820	774,665	180,155	180,155	180,155	180,155	180,155	54,045	0	0
4254	Willamette Education Service District	6/30/2015	Contribution	5.3	4.3	(565,253)	(458,601)	(106,652)	(106,652)	(106,652)	(106,652)	(106,652)	(31,993)	0	0
4254	Willamette Education Service District	6/30/2014	Proportion	5.4	3.4	(729,320)	(459,202)	(135,059)	(135,059)	(135,059)	(135,059)	(54,025)	0	0	0
4254	Willamette Education Service District	6/30/2014	Contribution	5.4	3.4	469,013	295,305	86,854	86,854	86,854	86,854	34,743	0	0	0
4254	Willamette Education Service District	6/30/2013	Contribution	5.6	2.6	142,592	54,844	14,259	14,259	14,259	14,259	32,904	0	0	0
4258	Hermiston School District 8R	6/30/2015	Proportion	5.3	4.3	(1,640,467)	(1,330,945)	(309,522)	(309,522)	(309,522)	(309,522)	(309,522)	(92,857)	0	0
4258	Hermiston School District 8R	6/30/2015	Contribution	5.3	4.3	(99,852)	(81,012)	(18,840)	(18,840)	(18,840)	(18,840)	(18,840)	(5,652)	0	0
4258	Hermiston School District 8R	6/30/2014	Proportion	5.4	3.4	299,892	188,820	55,536	55,536	55,536	55,536	22,212	0	0	0
4258	Hermiston School District 8R	6/30/2014	Contribution	5.4	3.4	(412,150)	(259,502)	(76,324)	(76,324)	(76,324)	(76,324)	(30,530)	0	0	0
4258	Hermiston School District 8R	6/30/2013	Contribution	5.6	2.6	109,176	50,688	19,496	19,496	19,496	19,496	0	0	0	0
4259	Clackamas Education Service District	6/30/2015	Proportion	5.3	4.3	(1,832,819)	(1,487,004)	(345,815)	(345,815)	(345,815)	(345,815)	(345,815)	(103,744)	0	0
4259	Clackamas Education Service District	6/30/2015	Contribution	5.3	4.3	(431,079)	(349,743)	(81,336)	(81,336)	(81,336)	(81,336)	(81,336)	(24,399)	0	0
4259	Clackamas Education Service District	6/30/2014	Proportion	5.4	3.4	239,265	150,649	44,308	44,308	44,308	44,308	17,725	0	0	0
4259	Clackamas Education Service District	6/30/2014	Contribution	5.4	3.4	(612,701)	(385,775)	(113,463)	(113,463)	(113,463)	(113,463)	(45,386)	0	0	0
4259	Clackamas Education Service District	6/30/2013	Contribution	5.6	2.6	225,171	104,544	40,209	40,209	40,209	40,209	24,126	0	0	0
4260	Greater Albany School District 8J	6/30/2015	Proportion	5.3	4.3	225,763	183,166	42,597	42,597	42,597	42,597	12,778	0	0	0
4260	Greater Albany School District 8J	6/30/2015	Contribution	5.3	4.3	(398,750)	(323,514)	(75,236)	(75,236)	(75,236)	(75,236)	(75,236)	(22,570)	0	0
4260	Greater Albany School District 8J	6/30/2014	Proportion	5.4	3.4	(183,996)	(115,850)	(34,073)	(34,073)	(34,073)	(34,073)	(13,631)	0	0	0
4260	Greater Albany School District 8J	6/30/2014	Contribution	5.4	3.4	(125,414)	(78,964)	(23,225)	(23,225)	(23,225)	(23,225)	(9,289)	0	0	0
4260	Greater Albany School District 8J	6/30/2013	Contribution	5.6	2.6	333,968	155,057	59,637	59,637	59,637	59,637	35,783	0	0	0
4268	Lake Oswego School District	6/30/2015	Proportion	5.3	4.3	1,091,713	885,729	205,984	205,984	205,984	205,984	205,984	61,793	0	0
4268	Lake Oswego School District	6/30/2015	Contribution	5.3	4.3	(1,014,515)	(823,097)	(191,418)	(191,418)	(191,418)	(191,418)	(191,418)	(57,425)	0	0
4268	Lake Oswego School District	6/30/2014	Proportion	5.4	3.4	(119,342)	(75,142)	(22,100)	(22,100)	(22,100)	(22,100)	(8,842)	0	0	0
4268	Lake Oswego School District	6/30/2014	Contribution	5.4	3.4	(214,863)	(135,285)	(39,789)	(39,789)	(39,789)	(39,789)	(15,918)	0	0	0
4268	Lake Oswego School District	6/30/2013	Contribution	5.6	2.6	88,208	40,955	15,751	15,751	15,751	15,751	9,453	0	0	0
4270	Silver Falls School District	6/30/2015	Proportion	5.3	4.3	(21,334)	(17,309)	(4,025)	(4,025)	(4,025)	(4,025)	(4,025)	(1,209)	0	0
4270	Silver Falls School District	6/30/2015	Contribution	5.3	4.3	(146,080)	(118,518)	(27,562)	(27,562)	(27,562)	(27,562)	(27,562)	(8,270)	0	0
4270	Silver Falls School District	6/30/2014	Proportion	5.4	3.4	128,224	80,734	23,745	23,745	23,745	23,745	9,499	0	0	0
4270	Silver Falls School District	6/30/2014	Contribution	5.4	3.4	(125,051)	(78,735)	(23,158)	(23,158)	(23,158)	(23,158)	(9,261)	0	0	0
4270	Silver Falls School District	6/30/2013	Contribution	5.6	2.6	129,964	60,340	23,208	23,208	23,208	23,208	13,924	0	0	0
4271	Malheur Education Service District Region 14	6/30/2015	Proportion	5.3	4.3	(392,461)	(318,412)	(74,049)	(74,049)	(74,049)	(74,049)	(74,049)	(22,216)	0	0
4271	Malheur Education Service District Region 14	6/30/2015	Contribution	5.3	4.3	93,345	75,733	17,612	17,612	17,612	17,612	5,285	0	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Proportion	5.4	3.4	(12,307)	(7,749)	(2,279)	(2,279)	(2,279)	(2,279)	(912)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Contribution	5.4	3.4	(25,716)	(16,192)	(4,762)	(4,762)	(4,762)	(4,762)	(1,906)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2013	Contribution	5.6	2.6	84,198	39,093	15,035	15,035	15,035	15,035	9,023	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Proportion	5.3	4.3	(1,266,276)	(1,027,356)	(238,920)	(238,920)	(238,920)	(238,920)	(238,920)	(71,676)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Contribution	5.3	4.3	457,989	371,576	86,413	86,413	86,413	86,413	25,924	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Proportion	5.4	3.4	(198,053)	(124,701)	(36,676)	(36,676)	(36,676)	(36,676)	(14,673)	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Contribution	5.4	3.4	(42,159)	(26,545)	(7,807)	(7,807)	(7,807)	(7,807)	(3,124)	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2013	Contribution	5.6	2.6	84,838	39,388	15,150	15,150	15,150	15,150	9,088	0	0	0
4273	Double O School District	6/30/2015	Proportion	5.3	4.3	(4,575)	(3,712)	(863)	(863)	(863)	(863)	(863)	(260)	0	0
4273	Double O School District	6/30/2015	Contribution	5.3	4.3	2,603	2,112	491	491	491	491	148	0	0	0
4273	Double O School District	6/30/2014	Proportion	5.4	3.4	(556)	(350)	(103)	(103)	(103)	(103)	(41)	0	0	0
4273	Double O School District	6/30/2014	Contribution	5.4	3.4	1,282	808	237	237	237	237	97	0	0	0
4273	Double O School District	6/30/2013	Contribution	5.6	2.6	(1,366)	(634)	(244)	(244)	(244)	(244)	(146)	0	0	0
4275	Tillamook County Education Service District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4275	Tillamook County Education Service District	6/30/2015	Contribution	5.3	4.3	949	770	179	179	179	179	179	179	54	0
4275	Tillamook County Education Service District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Contribution	5.4	3.4	2,901	1,827	537	537	537	537	216	0	0	0
4276	Lane County Education Service District	6/30/2015	Proportion	5.3	4.3	(392,048)	(318,077)	(73,971)	(73,971)	(73,971)	(73,971)	(73,971)	(22,193)	0	0
4276	Lane County Education Service District	6/30/2015	Contribution	5.3	4.3	67,667	54,900	12,767	12,767	12,767	12,767	12,767	3,832	0	0
4276	Lane County Education Service District	6/30/2014	Proportion	5.4	3.4	(1,383,971)	(871,389)	(256,291)	(256,291)	(256,291)	(256,291)	(102,516)	0	0	0
4276	Lane County Education Service District	6/30/2014	Contribution	5.4	3.4	136,993	86,255	25,369	25,369	25,369	25,369	10,148	0	0	0
4276	Lane County Education Service District	6/30/2013	Contribution	5.6	2.6	(320,040)	(148,590)	(57,150)	(57,150)	(57,150)	(34,290)	0	0	0	0
4277	Mitchell School	6/30/2015	Proportion	5.3	4.3	(94,965)	(77,047)	(17,918)	(17,918)	(17,918)	(17,918)	(17,918)	(5,375)	0	0
4277	Mitchell School	6/30/2015	Contribution	5.3	4.3	13,220	10,726	2,494	2,494	2,494	2,494	750	0	0	0
4277	Mitchell School	6/30/2014	Proportion	5.4	3.4	(18,644)	(11,738)	(3,453)	(3,453)	(3,453)	(3,453)	(1,379)	0	0	0
4277	Mitchell School	6/30/2014	Contribution	5.4	3.4	23,096	14,542	4,277	4,277	4,277	4,277	1,711	0	0	0
4277	Mitchell School	6/30/2013	Contribution	5.6	2.6	(11,523)	(5,349)	(2,058)	(2,058)	(2,058)	(1,233)	0	0	0	0
4279	St Helens School District 502	6/30/2015	Proportion	5.3	4.3	2,187,451	1,774,724	412,727	412,727	412,727	412,727	123,816	0	0	0
4279	St Helens School District 502	6/30/2015	Contribution	5.3	4.3	(644,432)	(522,841)	(121,591)	(121,591)	(121,591)	(121,591)	(36,477)	0	0	0
4279	St Helens School District 502	6/30/2014	Proportion	5.4	3.4	122,133	76,899	22,617	22,617	22,617	22,617	9,048	0	0	0
4279	St Helens School District 502	6/30/2014	Contribution	5.4	3.4	246,422	155,154	45,634	45,634	45,634	45,634	18,252	0	0	0
4279	St Helens School District 502	6/30/2013	Contribution	5.6	2.6	232,486	107,941	41,515	41,515	41,515	24,911	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Proportion	5.3	4.3	(6,258,473)	(5,077,629)	(1,180,844)	(1,180,844)	(1,180,844)	(1,180,844)	(354,253)	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Contribution	5.3	4.3	758,212	615,153	143,059	143,059	143,059	143,059	42,917	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Proportion	5.4	3.4	(528,361)	(332,671)	(97,845)	(97,845)	(97,845)	(97,845)	(39,136)	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Contribution	5.4	3.4	(356,367)	(224,379)	(65,994)	(65,994)	(65,994)	(26,397)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2013	Contribution	5.6	2.6	25,653	11,910	4,581	4,581	4,581	2,748	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Proportion	5.3	4.3	(3,201,201)	(2,597,201)	(604,000)	(604,000)	(604,000)	(604,000)	(181,201)	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Contribution	5.3	4.3	666,874	541,049	125,825	125,825	125,825	125,825	37,749	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Proportion	5.4	3.4	(361,884)	(227,852)	(67,016)	(67,016)	(67,016)	(67,016)	(26,804)	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Contribution	5.4	3.4	(720,839)	(453,861)	(133,489)	(133,489)	(133,489)	(133,489)	(53,394)	0	0	0
4286	Southern Oregon Education Service District	6/30/2013	Contribution	5.6	2.6	129,240	60,003	23,079	23,079	23,079	13,845	0	0	0	0
4288	Medford School District 549C	6/30/2015	Proportion	5.3	4.3	(3,969,258)	(3,220,341)	(748,917)	(748,917)	(748,917)	(748,917)	(224,673)	0	0	0
4288	Medford School District 549C	6/30/2015	Contribution	5.3	4.3	1,004,008	814,573	189,435	189,435	189,435	189,435	56,833	0	0	0
4288	Medford School District 549C	6/30/2014	Proportion	5.4	3.4	955,926	601,880	177,023	177,023	177,023	177,023	70,811	0	0	0
4288	Medford School District 549C	6/30/2014	Contribution	5.4	3.4	(565,881)	(356,295)	(104,793)	(104,793)	(104,793)	(104,793)	(41,916)	0	0	0
4288	Medford School District 549C	6/30/2013	Contribution	5.6	2.6	915,215	424,922	163,431	163,431	163,431	98,060	0	0	0	0
4291	Dayton Public Schools	6/30/2015	Proportion	5.3	4.3	243,129	197,256	45,873	45,873	45,873	45,873	13,764	0	0	0
4291	Dayton Public Schools	6/30/2015	Contribution	5.3	4.3	(166,969)	(135,465)	(31,504)	(31,504)	(31,504)	(31,504)	(9,449)	0	0	0
4291	Dayton Public Schools	6/30/2014	Proportion	5.4	3.4	(226,886)	(142,854)	(42,016)	(42,016)	(42,016)	(42,016)	(16,806)	0	0	0
4291	Dayton Public Schools	6/30/2014	Contribution	5.4	3.4	5,534	3,484	1,025	1,025	1,025	409	0	0	0	0
4291	Dayton Public Schools	6/30/2013	Contribution	5.6	2.6	(50,986)	(23,671)	(9,105)	(9,105)	(9,105)	(5,461)	0	0	0	0
4293	Lake County Education Service District	6/30/2015	Proportion	5.3	4.3	12,719	10,319	2,400	2,400	2,400	2,400	719	0	0	0
4293	Lake County Education Service District	6/30/2015	Contribution	5.3	4.3	7,766	6,301	1,465	1,465	1,465	1,465	441	0	0	0
4293	Lake County Education Service District	6/30/2014	Proportion	5.4	3.4	25,890	16,302	4,794	4,794	4,794	1,920	0	0	0	0
4293	Lake County Education Service District	6/30/2014	Contribution	5.4	3.4	1,610	1,014	298	298	298	120	0	0	0	0
4293	Lake County Education Service District	6/30/2013	Contribution	5.6	2.6	28,625	13,289	5,112	5,112	5,112	3,065	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Proportion	5.3	4.3	(43,332)	(35,156)	(8,176)	(8,176)	(8,176)	(8,176)	(2,452)	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Contribution	5.3	4.3	20,723	16,813	3,910	3,910	3,910	3,910	1,173	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Proportion	5.4	3.4	(74,047)	(46,623)	(13,712)	(13,712)	(13,712)	(13,712)	(5,487)	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Contribution	5.4	3.4	(28,934)	(18,218)	(5,358)	(5,358)	(5,358)	(2,144)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2013	Contribution	5.6	2.6	(13,862)	(6,437)	(2,475)	(2,475)	(2,475)	(1,487)	0	0	0	0
4295	Wasco County Education Service District	6/30/2015	Proportion	5.3	4.3	(64,043)	(51,959)	(12,084)	(12,084)	(12,084)	(12,084)	(3,623)	0	0	0
4295	Wasco County Education Service District	6/30/2015	Contribution	5.3	4.3	86,579	70,243	16,336	16,336	16,336	16,336	4,899	0	0	0
4295	Wasco County Education Service District	6/30/2014	Proportion	5.4	3.4	17,259	10,867	3,196	3,196	3,196	1,279	0	0	0	0
4295	Wasco County Education Service District	6/30/2014	Contribution	5.4	3.4	25,478	16,042	4,718	4,718	4,718	1,888	0	0	0	0
4295	Wasco County Education Service District	6/30/2013	Contribution	5.6	2.6	38,439	17,847	6,864	6,864	6,864	4,119	0	0	0	0
4297	Yamhill Education Service District	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2015	Contribution	5.3	4.3	2,291	1,859	432	432	432	432	131	0	0	0
4297	Yamhill Education Service District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2014	Contribution	5.4	3.4	1,107	697	205	205	205	82	0	0	0	0
4306	Amity School District	6/30/2015	Proportion	5.3	4.3	750,673	609,037	141,636	141,636	141,636	141,636	42,493	0	0	0
4306	Amity School District	6/30/2015	Contribution	5.3	4.3	(179,880)	(145,940)	(33,940)	(33,940)	(33,940)	(33,940)	(10,180)	0	0	0
4306	Amity School District	6/30/2014	Proportion	5.4	3.4	6,752	4,252	1,250	1,250	1,250	502	0	0	0	0
4306	Amity School District	6/30/2014	Contribution	5.4	3.4	(56,004)	(35,262)	(10,371)	(10,371)	(10,371)	(4,149)	0	0	0	0
4306	Amity School District	6/30/2013	Contribution	5.6	2.6	(4,351)	(2,020)	(777)	(777)	(777)	(466)	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Contribution	5.3	4.3	2,481	2,013	468	468	468	468	141	0	0	0
4307	Columbia School District 5J	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Contribution	5.4	3.4	2,657	1,673	492	492	492	197	0	0	0	0
4309	Scappoose School District	6/30/2015	Proportion	5.3	4.3	(1,730,558)	(1,404,038)	(326,520)	(326,520)	(326,520)	(326,520)	(97,958)	0	0	0
4309	Scappoose School District	6/30/2015	Contribution	5.3	4.3	673,587	546,495	127,092	127,092	127,092	127,092	38,127	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4309	Scappoose School District	6/30/2014	Proportion	5.4	3.4	(8,880)	(5,592)	(1,644)	(1,644)	(1,644)	(1,644)	(1,644)	(660)	0
4309	Scappoose School District	6/30/2014	Contribution	5.4	3.4	(57,056)	(35,924)	(10,566)	(10,566)	(10,566)	(10,566)	(10,566)	(4,226)	0
4309	Scappoose School District	6/30/2013	Contribution	5.6	2.6	180,895	83,986	32,303	32,303	32,303	32,303	19,380	0	0
4311	Redmond School District 2J	6/30/2015	Proportion	5.3	4.3	427,140	346,548	80,592	80,592	80,592	80,592	80,592	80,592	24,180
4311	Redmond School District 2J	6/30/2015	Contribution	5.3	4.3	(130,119)	(105,568)	(24,551)	(24,551)	(24,551)	(24,551)	(24,551)	(7,364)	0
4311	Redmond School District 2J	6/30/2014	Proportion	5.4	3.4	312,656	196,858	57,899	57,899	57,899	57,899	57,899	23,161	0
4311	Redmond School District 2J	6/30/2014	Contribution	5.4	3.4	1,974	3,136	581	581	581	581	231	0	0
4311	Redmond School District 2J	6/30/2013	Contribution	5.6	2.6	461,433	214,236	82,399	82,399	82,399	82,399	49,438	0	0
4312	Reedsport School District	6/30/2015	Proportion	5.3	4.3	443,832	360,090	83,742	83,742	83,742	83,742	83,742	83,742	25,122
4312	Reedsport School District	6/30/2015	Contribution	5.3	4.3	(151,056)	(122,555)	(28,501)	(28,501)	(28,501)	(28,501)	(28,501)	(8,551)	0
4312	Reedsport School District	6/30/2014	Proportion	5.4	3.4	(230,189)	(144,933)	(42,628)	(42,628)	(42,628)	(42,628)	(17,049)	0	0
4312	Reedsport School District	6/30/2014	Contribution	5.4	3.4	61,087	38,463	11,312	11,312	11,312	11,312	4,527	0	0
4312	Reedsport School District	6/30/2013	Contribution	5.6	2.6	(32,380)	(15,034)	(5,782)	(5,782)	(5,782)	(3,470)	0	0	0
4313	Forest Grove School District	6/30/2015	Proportion	5.3	4.3	1,079,898	876,144	203,754	203,754	203,754	203,754	203,754	61,128	0
4313	Forest Grove School District	6/30/2015	Contribution	5.3	4.3	(85,881)	(19,972)	(19,972)	(19,972)	(19,972)	(19,972)	(19,972)	(5,993)	0
4313	Forest Grove School District	6/30/2014	Proportion	5.4	3.4	(358,677)	(225,833)	(66,422)	(66,422)	(66,422)	(66,422)	(26,567)	0	0
4313	Forest Grove School District	6/30/2014	Contribution	5.4	3.4	(93,407)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(6,917)	0	0
4313	Forest Grove School District	6/30/2013	Contribution	5.6	2.6	480,356	223,022	85,778	85,778	85,778	51,466	0	0	0
4314	Willamina School District 30J	6/30/2015	Proportion	5.3	4.3	(337,707)	(273,989)	(63,718)	(63,718)	(63,718)	(63,718)	(63,718)	(19,117)	0
4314	Willamina School District 30J	6/30/2015	Contribution	5.3	4.3	(38,685)	(31,386)	(7,299)	(7,299)	(7,299)	(7,299)	(7,299)	(2,190)	0
4314	Willamina School District 30J	6/30/2014	Proportion	5.4	3.4	(1,139)	(717)	(211)	(211)	(211)	(84)	0	0	0
4314	Willamina School District 30J	6/30/2014	Contribution	5.4	3.4	3,000	1,888	556	556	556	220	0	0	0
4314	Willamina School District 30J	6/30/2013	Contribution	5.6	2.6	77,538	36,000	13,846	13,846	13,846	8,308	0	0	0
4315	John Day School District	6/30/2015	Proportion	5.3	4.3	(28,086)	(22,787)	(5,299)	(5,299)	(5,299)	(5,299)	(5,299)	(1,591)	0
4315	John Day School District	6/30/2015	Contribution	5.3	4.3	28,550	6,639	6,639	6,639	6,639	6,639	1,994	0	0
4315	John Day School District	6/30/2014	Proportion	5.4	3.4	(115,275)	(72,581)	(21,347)	(21,347)	(21,347)	(21,347)	(8,540)	0	0
4315	John Day School District	6/30/2014	Contribution	5.4	3.4	(38,473)	(24,223)	(7,125)	(7,125)	(7,125)	(2,848)	0	0	0
4315	John Day School District	6/30/2013	Contribution	5.6	2.6	50,609	23,498	9,037	9,037	9,037	5,424	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Proportion	5.3	4.3	(5,949,988)	(4,827,349)	(1,122,639)	(1,122,639)	(1,122,639)	(1,122,639)	(1,122,639)	(336,793)	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Contribution	5.3	4.3	1,465,916	1,189,328	276,588	276,588	276,588	276,588	82,976	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Proportion	5.4	3.4	(1,305,917)	(822,245)	(241,836)	(241,836)	(241,836)	(96,737)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Contribution	5.4	3.4	(418,183)	(263,301)	(77,441)	(77,441)	(77,441)	(30,978)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2013	Contribution	5.6	2.6	(1,676,991)	(778,602)	(299,463)	(299,463)	(299,463)	(179,676)	0	0	0
4317	Sherwood School District 88J	6/30/2015	Proportion	5.3	4.3	(1,822,496)	(1,478,629)	(343,867)	(343,867)	(343,867)	(343,867)	(103,161)	0	0
4317	Sherwood School District 88J	6/30/2015	Contribution	5.3	4.3	456,680	370,514	86,166	86,166	86,166	86,166	25,850	0	0
4317	Sherwood School District 88J	6/30/2014	Proportion	5.4	3.4	(551,136)	(347,012)	(102,062)	(102,062)	(102,062)	(40,826)	0	0	0
4317	Sherwood School District 88J	6/30/2014	Contribution	5.4	3.4	1,206,444	759,612	223,416	223,416	223,416	89,364	0	0	0
4317	Sherwood School District 88J	6/30/2013	Contribution	5.6	2.6	(691,395)	(321,006)	(123,463)	(123,463)	(123,463)	(74,080)	0	0	0
4320	Rainier School District 13	6/30/2015	Proportion	5.3	4.3	64,200	276,061	64,200	64,200	64,200	64,200	19,261	0	0
4320	Rainier School District 13	6/30/2015	Contribution	5.3	4.3	(157,820)	(128,043)	(29,777)	(29,777)	(29,777)	(29,777)	(8,935)	0	0
4320	Rainier School District 13	6/30/2014	Proportion	5.4	3.4	(131,713)	(82,931)	(24,391)	(24,391)	(24,391)	(9,758)	0	0	0
4320	Rainier School District 13	6/30/2014	Contribution	5.4	3.4	19,247	12,119	3,564	3,564	3,564	1,427	0	0	0
4320	Rainier School District 13	6/30/2013	Contribution	5.6	2.6	11,409	5,298	2,037	2,037	2,037	1,224	0	0	0
4321	North Clackamas School District 12	6/30/2015	Proportion	5.3	4.3	6,092,542	4,943,006	1,149,536	1,149,536	1,149,536	1,149,536	344,862	0	0
4321	North Clackamas School District 12	6/30/2015	Contribution	5.3	4.3	(2,955,630)	(2,397,964)	(557,666)	(557,666)	(557,666)	(557,666)	(167,300)	0	0
4321	North Clackamas School District 12	6/30/2014	Proportion	5.4	3.4	(176,401)	(111,067)	(32,667)	(32,667)	(32,667)	(13,066)	0	0	0
4321	North Clackamas School District 12	6/30/2014	Contribution	5.4	3.4	(156,229)	(248,127)	(45,949)	(45,949)	(45,949)	(18,382)	0	0	0
4321	North Clackamas School District 12	6/30/2013	Contribution	5.6	2.6	666,958	309,658	119,100	119,100	119,100	71,458	0	0	0
4323	Estacada School District 108	6/30/2015	Proportion	5.3	4.3	(343,903)	(279,016)	(64,887)	(64,887)	(64,887)	(64,887)	(19,468)	0	0
4323	Estacada School District 108	6/30/2015	Contribution	5.3	4.3	(133,587)	(108,382)	(25,205)	(25,205)	(25,205)	(25,205)	(7,562)	0	0
4323	Estacada School District 108	6/30/2014	Proportion	5.4	3.4	(697,874)	(439,402)	(129,236)	(129,236)	(129,236)	(51,694)	0	0	0
4323	Estacada School District 108	6/30/2014	Contribution	5.4	3.4	71,117	44,777	13,170	13,170	13,170	5,267	0	0	0
4323	Estacada School District 108	6/30/2013	Contribution	5.6	2.6	(90,128)	(41,846)	(16,094)	(16,094)	(16,094)	(9,658)	0	0	0
4324	Centennial School District 28	6/30/2015	Proportion	5.3	4.3	(5,347,141)	(4,338,246)	(1,008,895)	(1,008,895)	(1,008,895)	(1,008,895)	(302,666)	0	0
4324	Centennial School District 28	6/30/2015	Contribution	5.3	4.3	1,312,697	247,679	247,679	247,679	247,679	74,302	0	0	0
4324	Centennial School District 28	6/30/2014	Proportion	5.4	3.4	120,177	75,667	22,255	22,255	22,255	8,902	0	0	0
4324	Centennial School District 28	6/30/2014	Contribution	5.4	3.4	(291,695)	(183,659)	(54,018)	(54,018)	(54,018)	(21,605)	0	0	0
4324	Centennial School District 28	6/30/2013	Contribution	5.6	2.6	2,073,728	962,801	370,309	370,309	370,309	222,183	0	0	0
4326	Harney County School District 3	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2015	Proportion	5.3	4.3	(200,702)	(162,834)	(37,868)	(37,868)	(37,868)	(37,868)	(11,362)	0	0
4327	Jordan Valley School District 3	6/30/2015	Contribution	5.3	4.3	(7,607)	(6,172)	(1,435)	(1,435)	(1,435)	(432)	0	0	0
4327	Jordan Valley School District 3	6/30/2014	Proportion	5.4	3.4	(69,834)	(43,970)	(12,932)	(12,932)	(12,932)	(5,174)	0	0	0
4327	Jordan Valley School District 3	6/30/2014	Contribution	5.4	3.4	(15,147)	(9,537)	(2,805)	(2,805)	(2,805)	(1,122)	0	0	0
4327	Jordan Valley School District 3	6/30/2013	Contribution	5.6	2.6	(6,511)	(3,022)	(1,163)	(1,163)	(1,163)	(696)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4329	Gervais School District 1	6/30/2015	Proportion	5.3	4.3	384,281	311,775	72,506	72,506	72,506	72,506	72,506	21,751	0
4329	Gervais School District 1	6/30/2015	Contribution	5.3	4.3	(257,477)	(208,896)	(48,581)	(48,581)	(48,581)	(48,581)	(48,581)	(14,572)	0
4329	Gervais School District 1	6/30/2014	Proportion	5.4	3.4	(21,897)	(13,787)	(4,055)	(4,055)	(4,055)	(4,055)	(1,622)	0	0
4329	Gervais School District 1	6/30/2014	Contribution	5.4	3.4	(10,412)	(6,556)	(1,928)	(1,928)	(1,928)	(1,928)	(772)	0	0
4329	Gervais School District 1	6/30/2013	Contribution	5.6	2.6	(29,006)	(13,466)	(5,180)	(5,180)	(5,180)	(3,106)	0	0	0
4330	Vale School District 84	6/30/2015	Proportion	5.3	4.3	(541,581)	(439,396)	(102,185)	(102,185)	(102,185)	(102,185)	(102,185)	(30,656)	0
4330	Vale School District 84	6/30/2015	Contribution	5.3	4.3	191,906	155,697	36,209	36,209	36,209	36,209	36,209	10,861	0
4330	Vale School District 84	6/30/2014	Proportion	5.4	3.4	(45,674)	(28,758)	(8,458)	(8,458)	(8,458)	(8,458)	(3,384)	0	0
4330	Vale School District 84	6/30/2014	Contribution	5.4	3.4	19,031	11,983	3,524	3,524	3,524	3,524	1,411	0	0
4330	Vale School District 84	6/30/2013	Contribution	5.6	2.6	119,223	55,353	21,290	21,290	21,290	12,773	0	0	0
4331	Molalla River School District	6/30/2015	Proportion	5.3	4.3	1,561,009	1,561,009	363,025	363,025	363,025	363,025	363,025	108,909	0
4331	Molalla River School District	6/30/2015	Contribution	5.3	4.3	(283,392)	(229,922)	(53,470)	(53,470)	(53,470)	(53,470)	(53,470)	(16,042)	0
4331	Molalla River School District	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2013	Contribution	5.6	2.6	0	0	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2015	Proportion	5.3	4.3	245,166	198,908	46,258	46,258	46,258	46,258	46,258	13,876	0
4332	Gresham-Barlow School District 10	6/30/2015	Contribution	5.3	4.3	(1,005,582)	(815,850)	(189,732)	(189,732)	(189,732)	(189,732)	(189,732)	(56,922)	0
4332	Gresham-Barlow School District 10	6/30/2014	Proportion	5.4	3.4	(376,457)	(237,029)	(69,714)	(69,714)	(69,714)	(69,714)	(27,887)	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Contribution	5.4	3.4	(406,540)	(255,970)	(75,285)	(75,285)	(75,285)	(75,285)	(30,115)	0	0
4332	Gresham-Barlow School District 10	6/30/2013	Contribution	5.6	2.6	(929,909)	(431,744)	(166,055)	(166,055)	(166,055)	(99,634)	0	0	0
4333	Canby School District	6/30/2015	Proportion	5.3	4.3	950,957	771,531	179,426	179,426	179,426	179,426	179,426	53,827	0
4333	Canby School District	6/30/2015	Contribution	5.3	4.3	(863,128)	(700,274)	(162,854)	(162,854)	(162,854)	(162,854)	(162,854)	(48,858)	0
4333	Canby School District	6/30/2014	Proportion	5.4	3.4	(1,337,975)	(842,429)	(247,773)	(247,773)	(247,773)	(247,773)	(99,110)	0	0
4333	Canby School District	6/30/2014	Contribution	5.4	3.4	565,898	356,306	104,796	104,796	104,796	104,796	41,918	0	0
4333	Canby School District	6/30/2013	Contribution	5.6	2.6	68,169	12,173	6,304	6,304	6,304	6,304	0	0	0
4334	Cascade School District 5	6/30/2015	Proportion	5.3	4.3	1,213,273	984,354	228,919	228,919	228,919	228,919	228,919	68,678	0
4334	Cascade School District 5	6/30/2015	Contribution	5.3	4.3	(453,885)	(368,246)	(85,639)	(85,639)	(85,639)	(85,639)	(85,639)	(25,639)	0
4334	Cascade School District 5	6/30/2014	Proportion	5.4	3.4	73,901	46,531	13,685	13,685	13,685	13,685	5,476	0	0
4334	Cascade School District 5	6/30/2014	Contribution	5.4	3.4	72,737	45,797	13,470	13,470	13,470	13,470	5,387	0	0
4334	Cascade School District 5	6/30/2013	Contribution	5.6	2.6	(210,726)	(97,836)	(37,630)	(37,630)	(37,630)	(22,576)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Proportion	5.3	4.3	777,483	646,695	146,695	146,695	146,695	146,695	146,695	44,008	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Contribution	5.3	4.3	(396,590)	(321,762)	(74,828)	(74,828)	(74,828)	(74,828)	(74,828)	(22,450)	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Proportion	5.4	3.4	(240,556)	(151,462)	(44,547)	(44,547)	(44,547)	(44,547)	(17,821)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Contribution	5.4	3.4	102,236	64,370	18,933	18,933	18,933	18,933	7,571	0	0
4335	Milton-Freewater Unified School District 7	6/30/2013	Contribution	5.6	2.6	67,449	12,044	6,229	6,229	6,229	6,229	0	0	0
4336	Nestucca Valley School District 101	6/30/2015	Proportion	5.3	4.3	(436,797)	(354,382)	(82,415)	(82,415)	(82,415)	(82,415)	(82,415)	(24,722)	0
4336	Nestucca Valley School District 101	6/30/2015	Contribution	5.3	4.3	60,253	48,885	11,368	11,368	11,368	11,368	3,413	0	0
4336	Nestucca Valley School District 101	6/30/2014	Proportion	5.4	3.4	130,356	82,076	24,140	24,140	24,140	24,140	9,656	0	0
4336	Nestucca Valley School District 101	6/30/2014	Contribution	5.4	3.4	(75,288)	(47,404)	(13,942)	(13,942)	(13,942)	(13,942)	(5,578)	0	0
4336	Nestucca Valley School District 101	6/30/2013	Contribution	5.6	2.6	53,269	24,733	9,512	9,512	9,512	5,709	0	0	0
4337	Sherman County School District	6/30/2015	Proportion	5.3	4.3	(151,897)	(123,237)	(28,660)	(28,660)	(28,660)	(28,660)	(28,660)	(8,597)	0
4337	Sherman County School District	6/30/2015	Contribution	5.3	4.3	59,400	48,192	11,208	11,208	11,208	11,208	3,360	0	0
4337	Sherman County School District	6/30/2014	Proportion	5.4	3.4	(123,847)	(77,977)	(22,935)	(22,935)	(22,935)	(22,935)	(9,172)	0	0
4337	Sherman County School District	6/30/2014	Contribution	5.4	3.4	(12,979)	(8,171)	(2,404)	(2,404)	(2,404)	(2,404)	(959)	0	0
4337	Sherman County School District	6/30/2013	Contribution	5.6	2.6	(72,874)	(33,835)	(13,013)	(13,013)	(13,013)	(7,809)	0	0	0
4338	Three Rivers U J School District	6/30/2015	Proportion	5.3	4.3	169,051	137,155	31,896	31,896	31,896	31,896	31,896	9,571	0
4338	Three Rivers U J School District	6/30/2015	Contribution	5.3	4.3	26,368	21,393	4,975	4,975	4,975	4,975	1,493	0	0
4338	Three Rivers U J School District	6/30/2014	Proportion	5.4	3.4	(585,433)	(368,605)	(108,414)	(108,414)	(108,414)	(108,414)	(43,363)	0	0
4338	Three Rivers U J School District	6/30/2014	Contribution	5.4	3.4	33,363	21,007	6,178	6,178	6,178	6,178	2,473	0	0
4338	Three Rivers U J School District	6/30/2013	Contribution	5.6	2.6	549,050	254,915	98,045	98,045	98,045	58,825	0	0	0
4339	Lebanon Community School District	6/30/2015	Proportion	5.3	4.3	(3,723,040)	(3,020,580)	(702,460)	(702,460)	(702,460)	(702,460)	(702,460)	(210,740)	0
4339	Lebanon Community School District	6/30/2015	Contribution	5.3	4.3	840,820	682,175	158,645	158,645	158,645	158,645	158,645	47,595	0
4339	Lebanon Community School District	6/30/2014	Proportion	5.4	3.4	(668,675)	(421,017)	(123,829)	(123,829)	(123,829)	(123,829)	(49,530)	0	0
4339	Lebanon Community School District	6/30/2014	Contribution	5.4	3.4	(321,695)	(202,549)	(59,573)	(59,573)	(59,573)	(59,573)	(23,830)	0	0
4339	Lebanon Community School District	6/30/2013	Contribution	5.6	2.6	710,707	329,971	126,912	126,912	126,912	76,147	0	0	0
4340	Monroe School District 1J	6/30/2015	Proportion	5.3	4.3	(266,890)	(216,533)	(50,357)	(50,357)	(50,357)	(50,357)	(50,357)	(15,105)	0
4340	Monroe School District 1J	6/30/2015	Contribution	5.3	4.3	8,964	7,273	1,691	1,691	1,691	1,691	509	0	0
4340	Monroe School District 1J	6/30/2014	Proportion	5.4	3.4	(87,527)	(55,109)	(16,209)	(16,209)	(16,209)	(16,209)	(6,482)	0	0
4340	Monroe School District 1J	6/30/2014	Contribution	5.4	3.4	(9,375)	(5,903)	(1,736)	(1,736)	(1,736)	(1,736)	(695)	0	0
4340	Monroe School District 1J	6/30/2013	Contribution	5.6	2.6	(2,707)	(1,258)	(483)	(483)	(483)	(292)	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Proportion	5.3	4.3	4,233,304	3,434,567	798,737	798,737	798,737	798,737	798,737	239,619	0
4341	Hillsboro School District 1J	6/30/2015	Contribution	5.3	4.3	(1,178,693)	(956,298)	(222,395)	(222,395)	(222,395)	(222,395)	(222,395)	(66,718)	0
4341	Hillsboro School District 1J	6/30/2014	Proportion	5.4	3.4	(4,478,166)	(4,317,107)	(1,317,107)	(1,317,107)	(1,317,107)	(1,317,107)	(526,845)	0	0
4341	Hillsboro School District 1J	6/30/2014	Contribution	5.4	3.4	42,034,003	26,465,853	7,784,075	7,784,075	7,784,075	7,784,075	3,113,628	0	0
4341	Hillsboro School District 1J	6/30/2013	Contribution	5.6	2.6	(1,755,439)	(815,026)	(313,471)	(313,471)	(313,471)	(188,084)	0	0	0
4342	North Santiam School District 29J	6/30/2015	Proportion	5.3	4.3	670,627	544,094	126,533	126,533	126,533	126,533	126,533	37,962	0
4342	North Santiam School District 29J	6/30/2015	Contribution	5.3	4.3	(484,424)	(393,023)	(91,401)	(91,401)	(91,401)	(91,401)	(91,401)	(27,419)	0
4342	North Santiam School District 29J	6/30/2014	Proportion	5.4	3.4	(429,530)	(270,444)	(79,543)	(79,543)	(79,543)	(79,543)	(31,815)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4342	North Santiam School District 29J	6/30/2014	Contribution	5.4	3.4	3,970	2,500	735	735	735	735	295	0	0
4342	North Santiam School District 29J	6/30/2013	Contribution	5.6	2.6	(299,660)	(139,127)	(53,511)	(53,511)	(53,511)	(32,105)	0	0	0
4343	Harrisburg Sschool District 7	6/30/2015	Proportion	5.3	4.3	(662,749)	(537,702)	(125,047)	(125,047)	(125,047)	(125,047)	(125,047)	(37,514)	0
4343	Harrisburg Sschool District 7	6/30/2015	Contribution	5.3	4.3	137,642	111,672	25,970	25,970	25,970	25,970	25,970	7,792	0
4343	Harrisburg Sschool District 7	6/30/2014	Proportion	5.4	3.4	3,730	2,348	691	691	691	691	275	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Contribution	5.4	3.4	(75,657)	(47,635)	(14,011)	(14,011)	(14,011)	(14,011)	(5,602)	0	0
4343	Harrisburg Sschool District 7	6/30/2013	Contribution	5.6	2.6	(110,135)	(51,134)	(19,667)	(19,667)	(19,667)	(11,800)	0	0	0
4344	South Wasco County School District 1	6/30/2015	Proportion	5.3	4.3	(243,945)	(197,918)	(46,027)	(46,027)	(46,027)	(46,027)	(46,027)	(13,810)	0
4344	South Wasco County School District 1	6/30/2015	Contribution	5.3	4.3	75,236	61,041	14,195	14,195	14,195	14,195	14,195	4,261	0
4344	South Wasco County School District 1	6/30/2014	Proportion	5.4	3.4	13,525	8,515	2,505	2,505	2,505	2,505	1,000	0	0
4344	South Wasco County School District 1	6/30/2014	Contribution	5.4	3.4	(13,465)	(8,477)	(2,494)	(2,494)	(2,494)	(2,494)	(995)	0	0
4344	South Wasco County School District 1	6/30/2013	Contribution	5.6	2.6	(25,184)	(11,693)	(4,497)	(4,497)	(4,497)	(2,699)	0	0	0
4345	Oregon Trail School District 46	6/30/2015	Proportion	5.3	4.3	(2,937,907)	(2,383,585)	(554,322)	(554,322)	(554,322)	(554,322)	(554,322)	(166,297)	0
4345	Oregon Trail School District 46	6/30/2015	Contribution	5.3	4.3	724,923	588,145	136,778	136,778	136,778	136,778	136,778	41,033	0
4345	Oregon Trail School District 46	6/30/2014	Proportion	5.4	3.4	(128,735)	(81,055)	(23,840)	(23,840)	(23,840)	(9,535)	0	0	0
4345	Oregon Trail School District 46	6/30/2014	Contribution	5.4	3.4	(83,989)	(52,881)	(15,554)	(15,554)	(15,554)	(6,219)	0	0	0
4345	Oregon Trail School District 46	6/30/2013	Contribution	5.6	2.6	113,174	43,528	43,528	43,528	26,118	0	0	0	0
4346	Knappa School District 4	6/30/2015	Proportion	5.3	4.3	(184,796)	(149,929)	(34,867)	(34,867)	(34,867)	(34,867)	(34,867)	(10,461)	0
4346	Knappa School District 4	6/30/2015	Contribution	5.3	4.3	45,817	37,172	8,645	8,645	8,645	8,645	2,592	0	0
4346	Knappa School District 4	6/30/2014	Proportion	5.4	3.4	(131,098)	(82,544)	(24,277)	(24,277)	(24,277)	(9,713)	0	0	0
4346	Knappa School District 4	6/30/2014	Contribution	5.4	3.4	36,296	10,675	10,675	10,675	4,271	0	0	0	0
4346	Knappa School District 4	6/30/2013	Contribution	5.6	2.6	57,561	26,724	10,279	10,279	6,166	0	0	0	0
4347	Clatskanie School District 6J	6/30/2015	Proportion	5.3	4.3	(946,405)	(767,838)	(178,567)	(178,567)	(178,567)	(178,567)	(178,567)	(53,570)	0
4347	Clatskanie School District 6J	6/30/2015	Contribution	5.3	4.3	101,423	82,287	19,136	19,136	19,136	19,136	5,743	0	0
4347	Clatskanie School District 6J	6/30/2014	Proportion	5.4	3.4	(16,169)	(10,181)	(2,994)	(2,994)	(1,199)	0	0	0	0
4347	Clatskanie School District 6J	6/30/2014	Contribution	5.4	3.4	(84,348)	(53,108)	(15,620)	(15,620)	(15,620)	(6,248)	0	0	0
4347	Clatskanie School District 6J	6/30/2013	Contribution	5.6	2.6	29,324	5,236	5,236	5,236	3,144	0	0	0	0
4348	Lourdes Charter School	6/30/2015	Proportion	5.3	4.3	(27,904)	(22,639)	(5,265)	(5,265)	(5,265)	(5,265)	(1,579)	0	0
4348	Lourdes Charter School	6/30/2015	Contribution	5.3	4.3	5,980	4,852	1,128	1,128	1,128	1,128	340	0	0
4348	Lourdes Charter School	6/30/2014	Proportion	5.4	3.4	4,999	3,147	926	926	926	369	0	0	0
4348	Lourdes Charter School	6/30/2014	Contribution	5.4	3.4	(5,683)	(3,579)	(1,052)	(1,052)	(1,052)	(423)	0	0	0
4348	Lourdes Charter School	6/30/2013	Contribution	5.6	2.6	4,415	2,051	788	788	475	0	0	0	0
4350	Ridgeline Montessori	6/30/2015	Proportion	5.3	4.3	(50,539)	(41,003)	(9,536)	(9,536)	(9,536)	(9,536)	(2,859)	0	0
4350	Ridgeline Montessori	6/30/2015	Contribution	5.3	4.3	22,488	18,245	4,243	4,243	4,243	4,243	1,273	0	0
4350	Ridgeline Montessori	6/30/2014	Proportion	5.4	3.4	4,379	811	811	811	324	0	0	0	0
4350	Ridgeline Montessori	6/30/2014	Contribution	5.4	3.4	1,808	1,138	335	335	335	133	0	0	0
4350	Ridgeline Montessori	6/30/2013	Contribution	5.6	2.6	13,945	6,475	2,490	2,490	1,495	0	0	0	0
4351	The Village School	6/30/2015	Proportion	5.3	4.3	(3,564)	(2,892)	(672)	(672)	(672)	(672)	(204)	0	0
4351	The Village School	6/30/2015	Contribution	5.3	4.3	(2,020)	(1,639)	(381)	(381)	(381)	(381)	(115)	0	0
4351	The Village School	6/30/2014	Proportion	5.4	3.4	(150,241)	(94,597)	(27,822)	(27,822)	(27,822)	(27,822)	(11,131)	0	0
4351	The Village School	6/30/2014	Contribution	5.4	3.4	1,078	200	200	200	78	0	0	0	0
4351	The Village School	6/30/2013	Contribution	5.6	2.6	(67,570)	(31,372)	(12,066)	(12,066)	(12,066)	(7,240)	0	0	0
4352	Armadillo Technical Institute	6/30/2015	Proportion	5.3	4.3	140,434	113,937	26,497	26,497	26,497	26,497	7,949	0	0
4352	Armadillo Technical Institute	6/30/2015	Contribution	5.3	4.3	15,159	12,299	2,860	2,860	2,860	2,860	859	0	0
4352	Armadillo Technical Institute	6/30/2014	Proportion	5.4	3.4	(69,361)	(43,671)	(12,845)	(12,845)	(12,845)	(5,136)	0	0	0
4352	Armadillo Technical Institute	6/30/2014	Contribution	5.4	3.4	29,574	18,620	5,477	5,477	5,477	2,189	0	0	0
4352	Armadillo Technical Institute	6/30/2013	Contribution	5.6	2.6	(1,631)	(758)	(291)	(291)	(176)	0	0	0	0
4354	Opal Charter School	6/30/2015	Proportion	5.3	4.3	18,223	14,785	3,438	3,438	3,438	3,438	1,033	0	0
4354	Opal Charter School	6/30/2015	Contribution	5.3	4.3	23,190	5,393	5,393	5,393	5,393	5,393	1,618	0	0
4354	Opal Charter School	6/30/2014	Proportion	5.4	3.4	(41,299)	(26,003)	(7,648)	(7,648)	(7,648)	(3,059)	0	0	0
4354	Opal Charter School	6/30/2014	Contribution	5.4	3.4	15,623	9,837	2,893	2,893	2,893	1,158	0	0	0
4354	Opal Charter School	6/30/2013	Contribution	5.6	2.6	(4,939)	(2,293)	(882)	(882)	(529)	0	0	0	0
4355	Three Rivers Charter School	6/30/2015	Proportion	5.3	4.3	(109,582)	(88,906)	(20,676)	(20,676)	(20,676)	(20,676)	(6,202)	0	0
4355	Three Rivers Charter School	6/30/2015	Contribution	5.3	4.3	27,239	22,100	5,139	5,139	5,139	5,139	1,544	0	0
4355	Three Rivers Charter School	6/30/2014	Proportion	5.4	3.4	6,959	4,381	1,289	1,289	514	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Contribution	5.4	3.4	(5,729)	(3,607)	(1,061)	(1,061)	(1,061)	(424)	0	0	0
4355	Three Rivers Charter School	6/30/2013	Contribution	5.6	2.6	10,475	4,862	1,871	1,871	1,120	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Contribution	5.4	3.4	309	195	57	57	57	24	0	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Proportion	5.3	4.3	(109,690)	(88,994)	(20,696)	(20,696)	(20,696)	(20,696)	(6,210)	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Contribution	5.3	4.3	36,187	29,359	6,828	6,828	6,828	2,047	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Proportion	5.4	3.4	73,921	46,543	13,689	13,689	13,689	5,476	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Contribution	5.4	3.4	1,371	863	254	254	101	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2013	Contribution	5.6	2.6	53,219	24,710	9,503	9,503	5,704	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Proportion	5.3	4.3	(27,129)	(22,010)	(5,119)	(5,119)	(5,119)	(5,119)	(1,534)	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Contribution	5.3	4.3	(72,079)	(58,479)	(13,600)	(13,600)	(13,600)	(13,600)	(4,079)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Proportion	5.4	3.4	1,958	1,232	363	363	363	363	363	143	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Contribution	5.4	3.4	(3,243)	(2,041)	(601)	(601)	(601)	(601)	(238)	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2013	Contribution	5.6	2.6	9,698	4,502	1,732	1,732	1,732	1,038	0	0	0
4362	Kings Valley Charter School	6/30/2015	Proportion	5.3	4.3	5,604	4,547	1,057	1,057	1,057	1,057	1,057	319	0
4362	Kings Valley Charter School	6/30/2015	Contribution	5.3	4.3	2,420	1,963	457	457	457	457	457	135	0
4362	Kings Valley Charter School	6/30/2014	Proportion	5.4	3.4	(7,308)	(4,602)	(1,353)	(1,353)	(1,353)	(1,353)	(543)	0	0
4362	Kings Valley Charter School	6/30/2014	Contribution	5.4	3.4	3,494	2,200	647	647	647	647	259	0	0
4362	Kings Valley Charter School	6/30/2013	Contribution	5.6	2.6	(3,112)	(1,444)	(556)	(556)	(556)	(332)	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Proportion	5.3	4.3	44,712	36,276	8,436	8,436	8,436	8,436	8,436	2,532	0
4363	Multisensory Learning Academy	6/30/2015	Contribution	5.3	4.3	75,197	61,009	14,188	14,188	14,188	14,188	14,188	4,257	0
4363	Multisensory Learning Academy	6/30/2014	Proportion	5.4	3.4	21,339	13,435	3,952	3,952	3,952	3,952	1,579	0	0
4363	Multisensory Learning Academy	6/30/2014	Contribution	5.4	3.4	13,304	8,376	2,464	2,464	2,464	2,464	984	0	0
4363	Multisensory Learning Academy	6/30/2013	Contribution	5.6	2.6	33,915	15,747	6,056	6,056	6,056	6,056	3,635	0	0
4365	Mitch Charter School	6/30/2015	Proportion	5.3	4.3	(86,293)	(70,011)	(16,282)	(16,282)	(16,282)	(16,282)	(16,282)	(4,883)	0
4365	Mitch Charter School	6/30/2015	Contribution	5.3	4.3	30,109	24,428	5,681	5,681	5,681	5,681	5,681	1,704	0
4365	Mitch Charter School	6/30/2014	Proportion	5.4	3.4	665	419	123	123	123	123	50	0	0
4365	Mitch Charter School	6/30/2014	Contribution	5.4	3.4	(10,717)	(6,747)	(1,985)	(1,985)	(1,985)	(1,985)	(792)	0	0
4365	Mitch Charter School	6/30/2013	Contribution	5.6	2.6	2,820	1,308	504	504	504	300	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Proportion	5.3	4.3	(50,721)	(41,151)	(9,570)	(9,570)	(9,570)	(9,570)	(9,570)	(2,871)	0
4366	Sand Ridge Charter School	6/30/2015	Contribution	5.3	4.3	42,701	34,644	8,057	8,057	8,057	8,057	8,057	2,416	0
4366	Sand Ridge Charter School	6/30/2014	Proportion	5.4	3.4	(44,431)	(27,975)	(8,228)	(8,228)	(8,228)	(8,228)	(3,291)	0	0
4366	Sand Ridge Charter School	6/30/2014	Contribution	5.4	3.4	22,343	14,067	4,138	4,138	4,138	4,138	1,653	0	0
4366	Sand Ridge Charter School	6/30/2013	Contribution	5.6	2.6	3,956	1,838	706	706	706	426	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Proportion	5.3	4.3	(2,535,982)	(2,057,495)	(478,487)	(478,487)	(478,487)	(478,487)	(478,487)	(143,547)	0
4367	Arthur Academy Charter School	6/30/2015	Contribution	5.3	4.3	467,226	379,070	88,156	88,156	88,156	88,156	88,156	26,446	0
4367	Arthur Academy Charter School	6/30/2014	Proportion	5.4	3.4	(24,271)	(15,281)	(4,495)	(4,495)	(4,495)	(4,495)	(1,796)	0	0
4367	Arthur Academy Charter School	6/30/2014	Contribution	5.4	3.4	(5,508)	(3,468)	(1,020)	(1,020)	(1,020)	(1,020)	(408)	0	0
4367	Arthur Academy Charter School	6/30/2013	Contribution	5.6	2.6	17,258	33,083	12,725	12,725	12,725	7,633	0	0	0
4369	Trillium Charter School	6/30/2015	Proportion	5.3	4.3	(150,236)	(121,890)	(28,346)	(28,346)	(28,346)	(28,346)	(8,506)	0	0
4369	Trillium Charter School	6/30/2015	Contribution	5.3	4.3	57,755	46,858	10,897	10,897	10,897	10,897	3,270	0	0
4369	Trillium Charter School	6/30/2014	Proportion	5.4	3.4	15,751	9,917	2,917	2,917	2,917	1,166	0	0	0
4369	Trillium Charter School	6/30/2014	Contribution	5.4	3.4	104,723	65,937	19,393	19,393	19,393	19,393	7,758	0	0
4369	Trillium Charter School	6/30/2013	Contribution	5.6	2.6	28,338	13,158	5,060	5,060	5,060	3,038	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2015	Proportion	5.3	4.3	(51,137)	(41,489)	(9,648)	(9,648)	(9,648)	(9,648)	(2,897)	0	0
4370	Howard Street Charter School, Inc.	6/30/2015	Contribution	5.3	4.3	25,905	21,017	4,888	4,888	4,888	4,888	1,465	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Proportion	5.4	3.4	22,345	14,069	4,138	4,138	4,138	4,138	1,655	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Contribution	5.4	3.4	(5,897)	(3,713)	(1,092)	(1,092)	(1,092)	(437)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2013	Contribution	5.6	2.6	9,782	4,541	1,747	1,747	1,747	1,047	0	0	0
4371	The Lighthouse School	6/30/2015	Proportion	5.3	4.3	(164,449)	(133,421)	(31,028)	(31,028)	(31,028)	(31,028)	(9,309)	0	0
4371	The Lighthouse School	6/30/2015	Contribution	5.3	4.3	6,506	5,278	1,228	1,228	1,228	1,228	366	0	0
4371	The Lighthouse School	6/30/2014	Proportion	5.4	3.4	(58)	(36)	(11)	(11)	(11)	(3)	0	0	0
4371	The Lighthouse School	6/30/2014	Contribution	5.4	3.4	(3,121)	(1,965)	(578)	(578)	(578)	(231)	0	0	0
4371	The Lighthouse School	6/30/2013	Contribution	5.6	2.6	(26,814)	(12,450)	(4,788)	(4,788)	(4,788)	(2,874)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Proportion	5.3	4.3	(136,828)	(111,011)	(25,817)	(25,817)	(25,817)	(25,817)	(7,743)	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Contribution	5.3	4.3	9,935	8,060	1,875	1,875	1,875	1,875	560	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Proportion	5.4	3.4	17,000	10,704	3,148	3,148	3,148	1,260	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Contribution	5.4	3.4	(13,694)	(8,622)	(2,536)	(2,536)	(2,536)	(1,014)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2013	Contribution	5.6	2.6	12,904	5,992	2,304	2,304	2,304	1,384	0	0	0
4374	Ione School District	6/30/2015	Proportion	5.3	4.3	(55,609)	(45,117)	(10,492)	(10,492)	(10,492)	(10,492)	(3,149)	0	0
4374	Ione School District	6/30/2015	Contribution	5.3	4.3	40,260	32,664	7,596	7,596	7,596	7,596	2,280	0	0
4374	Ione School District	6/30/2014	Proportion	5.4	3.4	30,911	19,463	5,724	5,724	5,724	2,291	0	0	0
4374	Ione School District	6/30/2014	Contribution	5.4	3.4	(51,687)	(32,543)	(9,572)	(9,572)	(9,572)	(3,827)	0	0	0
4374	Ione School District	6/30/2013	Contribution	5.6	2.6	31,558	14,653	5,635	5,635	5,635	3,383	0	0	0
4375	Eddyville Charter School	6/30/2015	Proportion	5.3	4.3	(142,899)	(115,937)	(26,962)	(26,962)	(26,962)	(26,962)	(8,089)	0	0
4375	Eddyville Charter School	6/30/2015	Contribution	5.3	4.3	18,973	15,393	3,580	3,580	3,580	3,580	1,073	0	0
4375	Eddyville Charter School	6/30/2014	Proportion	5.4	3.4	40,172	25,294	7,439	7,439	7,439	2,977	0	0	0
4375	Eddyville Charter School	6/30/2014	Contribution	5.4	3.4	(21,423)	(13,489)	(3,967)	(3,967)	(3,967)	(1,588)	0	0	0
4375	Eddyville Charter School	6/30/2013	Contribution	5.6	2.6	2,183	1,013	390	390	390	233	0	0	0
4376	Four Rivers Community School	6/30/2015	Proportion	5.3	4.3	(21,117)	(17,133)	(3,984)	(3,984)	(3,984)	(3,984)	(1,197)	0	0
4376	Four Rivers Community School	6/30/2015	Contribution	5.3	4.3	12,897	10,464	2,433	2,433	2,433	2,433	732	0	0
4376	Four Rivers Community School	6/30/2014	Proportion	5.4	3.4	(47,104)	(29,658)	(8,723)	(8,723)	(8,723)	(3,489)	0	0	0
4376	Four Rivers Community School	6/30/2014	Contribution	5.4	3.4	(1,823)	(1,147)	(338)	(338)	(338)	(133)	0	0	0
4376	Four Rivers Community School	6/30/2013	Contribution	5.6	2.6	(18,424)	(8,554)	(3,290)	(3,290)	(3,290)	(1,974)	0	0	0
4378	Mosier Community School	6/30/2015	Proportion	5.3	4.3	(84,478)	(68,539)	(15,939)	(15,939)	(15,939)	(15,939)	(4,783)	0	0
4378	Mosier Community School	6/30/2015	Contribution	5.3	4.3	3,595	2,917	678	678	678	678	205	0	0
4378	Mosier Community School	6/30/2014	Proportion	5.4	3.4	(5,877)	(3,701)	(1,088)	(1,088)	(1,088)	(437)	0	0	0
4378	Mosier Community School	6/30/2014	Contribution	5.4	3.4	(27,007)	(17,005)	(5,001)	(5,001)	(5,001)	(2,002)	0	0	0
4378	Mosier Community School	6/30/2013	Contribution	5.6	2.6	(13,593)	(6,312)	(2,427)	(2,427)	(2,427)	(1,458)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4379	Siletz Valley School	6/30/2015	Proportion	5.3	4.3	9,114	7,394	1,720	1,720	1,720	1,720	1,720	1,720	514	0
4379	Siletz Valley School	6/30/2015	Contribution	5.3	4.3	10,092	8,188	1,904	1,904	1,904	1,904	1,904	1,904	572	0
4379	Siletz Valley School	6/30/2014	Proportion	5.4	3.4	(52,434)	(33,014)	(9,710)	(9,710)	(9,710)	(9,710)	(9,710)	(3,884)	0	0
4379	Siletz Valley School	6/30/2014	Contribution	5.4	3.4	21,351	13,443	3,954	3,954	3,954	3,954	3,954	1,581	0	0
4379	Siletz Valley School	6/30/2013	Contribution	5.6	2.6	(24,806)	(11,516)	(4,430)	(4,430)	(4,430)	(4,430)	(2,656)	0	0	0
4380	The Emerson School	6/30/2015	Proportion	5.3	4.3	(94,702)	(76,834)	(17,868)	(17,868)	(17,868)	(17,868)	(17,868)	(17,868)	(5,362)	0
4380	The Emerson School	6/30/2015	Contribution	5.3	4.3	9,534	7,735	1,799	1,799	1,799	1,799	1,799	1,799	539	0
4380	The Emerson School	6/30/2014	Proportion	5.4	3.4	18,755	11,809	3,473	3,473	3,473	3,473	3,473	1,390	0	0
4380	The Emerson School	6/30/2014	Contribution	5.4	3.4	(10,093)	(6,355)	(1,869)	(1,869)	(1,869)	(1,869)	(1,869)	(748)	0	0
4380	The Emerson School	6/30/2013	Contribution	5.6	2.6	12,445	5,779	2,222	2,222	2,222	2,222	1,335	0	0	0
4381	North Wasco County School District 21	6/30/2015	Proportion	5.3	4.3	201,145	163,193	37,952	37,952	37,952	37,952	37,952	37,952	11,385	0
4381	North Wasco County School District 21	6/30/2015	Contribution	5.3	4.3	1,547,725	1,255,701	292,024	292,024	292,024	292,024	292,024	292,024	87,605	0
4381	North Wasco County School District 21	6/30/2014	Proportion	5.4	3.4	(340,328)	(214,280)	(63,024)	(63,024)	(63,024)	(63,024)	(63,024)	(25,208)	0	0
4381	North Wasco County School District 21	6/30/2014	Contribution	5.4	3.4	55,769	35,113	10,328	10,328	10,328	10,328	10,328	4,129	0	0
4381	North Wasco County School District 21	6/30/2013	Contribution	5.6	2.6	132,712	61,615	23,699	23,699	23,699	23,699	14,217	0	0	0
4382	Self Enhancement Inc	6/30/2015	Proportion	5.3	4.3	(163,305)	(132,493)	(30,812)	(30,812)	(30,812)	(30,812)	(30,812)	(9,245)	0	0
4382	Self Enhancement Inc	6/30/2015	Contribution	5.3	4.3	26,256	21,302	4,954	4,954	4,954	4,954	4,954	1,486	0	0
4382	Self Enhancement Inc	6/30/2014	Proportion	5.4	3.4	13,205	8,315	2,445	2,445	2,445	2,445	980	0	0	0
4382	Self Enhancement Inc	6/30/2014	Contribution	5.4	3.4	11,081	6,977	2,052	2,052	2,052	2,052	821	0	0	0
4382	Self Enhancement Inc	6/30/2013	Contribution	5.6	2.6	11,217	5,208	2,003	2,003	2,003	2,003	1,202	0	0	0
4383	City View Charter School	6/30/2015	Proportion	5.3	4.3	(4,411)	(3,579)	(832)	(832)	(832)	(832)	(832)	(251)	0	0
4383	City View Charter School	6/30/2015	Contribution	5.3	4.3	7,326	5,944	1,382	1,382	1,382	1,382	1,382	416	0	0
4383	City View Charter School	6/30/2014	Proportion	5.4	3.4	(6,834)	(4,302)	(1,266)	(1,266)	(1,266)	(1,266)	(504)	0	0	0
4383	City View Charter School	6/30/2014	Contribution	5.4	3.4	707	445	131	131	131	131	52	0	0	0
4383	City View Charter School	6/30/2013	Contribution	5.6	2.6	1,836	852	328	328	328	328	196	0	0	0
4386	Nixyaawii Community School	6/30/2015	Proportion	5.3	4.3	(148,802)	(120,726)	(28,076)	(28,076)	(28,076)	(28,076)	(28,076)	(8,422)	0	0
4386	Nixyaawii Community School	6/30/2015	Contribution	5.3	4.3	22,307	18,098	4,209	4,209	4,209	4,209	4,209	1,262	0	0
4386	Nixyaawii Community School	6/30/2014	Proportion	5.4	3.4	38,012	23,934	7,039	7,039	7,039	7,039	2,817	0	0	0
4386	Nixyaawii Community School	6/30/2014	Contribution	5.4	3.4	(21,129)	(13,303)	(3,913)	(3,913)	(3,913)	(3,913)	(1,564)	0	0	0
4386	Nixyaawii Community School	6/30/2013	Contribution	5.6	2.6	2,956	1,372	528	528	528	528	316	0	0	0
4388	West Lane Tech	6/30/2015	Proportion	5.3	4.3	(20,609)	(16,721)	(3,888)	(3,888)	(3,888)	(3,888)	(3,888)	(1,169)	0	0
4388	West Lane Tech	6/30/2015	Contribution	5.3	4.3	15,034	12,197	2,837	2,837	2,837	2,837	849	0	0	0
4388	West Lane Tech	6/30/2014	Proportion	5.4	3.4	6,710	4,224	1,243	1,243	1,243	1,243	495	0	0	0
4388	West Lane Tech	6/30/2014	Contribution	5.4	3.4	42,927	27,029	7,949	7,949	7,949	7,949	3,182	0	0	0
4388	West Lane Tech	6/30/2013	Contribution	5.6	2.6	96,839	44,960	17,293	17,293	17,293	17,293	10,374	0	0	0
4390	Oregon Connections Academy	6/30/2015	Proportion	5.3	4.3	115,324	93,565	21,759	21,759	21,759	21,759	21,759	6,529	0	0
4390	Oregon Connections Academy	6/30/2015	Contribution	5.3	4.3	210,195	170,536	39,659	39,659	39,659	39,659	39,659	11,900	0	0
4390	Oregon Connections Academy	6/30/2014	Proportion	5.4	3.4	184,710	116,298	34,206	34,206	34,206	34,206	13,680	0	0	0
4390	Oregon Connections Academy	6/30/2014	Contribution	5.4	3.4	44,627	28,099	8,264	8,264	8,264	8,264	3,307	0	0	0
4390	Oregon Connections Academy	6/30/2013	Contribution	5.6	2.6	166,175	77,153	29,674	29,674	29,674	29,674	17,805	0	0	0
4392	Eagleridge High School	6/30/2015	Proportion	5.3	4.3	(247,462)	(200,771)	(46,691)	(46,691)	(46,691)	(46,691)	(46,691)	(14,007)	0	0
4392	Eagleridge High School	6/30/2015	Contribution	5.3	4.3	30,020	24,356	5,664	5,664	5,664	5,664	5,664	1,700	0	0
4392	Eagleridge High School	6/30/2014	Proportion	5.4	3.4	(41,135)	(25,899)	(7,618)	(7,618)	(7,618)	(7,618)	(3,045)	0	0	0
4392	Eagleridge High School	6/30/2014	Contribution	5.4	3.4	(36,916)	(23,244)	(6,836)	(6,836)	(6,836)	(6,836)	(2,736)	0	0	0
4392	Eagleridge High School	6/30/2013	Contribution	5.6	2.6	(17,936)	(8,327)	(3,203)	(3,203)	(3,203)	(3,203)	(1,921)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Proportion	5.3	4.3	(145,542)	(118,081)	(27,461)	(27,461)	(27,461)	(27,461)	(27,461)	(8,237)	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Contribution	5.3	4.3	25,115	20,376	4,739	4,739	4,739	4,739	4,739	1,420	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Proportion	5.4	3.4	(34,336)	(21,618)	(6,359)	(6,359)	(6,359)	(6,359)	(2,541)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Contribution	5.4	3.4	(19,444)	(12,242)	(3,601)	(3,601)	(3,601)	(3,601)	(1,439)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2013	Contribution	5.6	2.6	(13,257)	(6,156)	(2,367)	(2,367)	(2,367)	(2,367)	(1,422)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Proportion	5.3	4.3	(46,648)	(37,846)	(8,802)	(8,802)	(8,802)	(8,802)	(8,802)	(2,638)	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Contribution	5.3	4.3	12,747	10,342	2,405	2,405	2,405	2,405	2,405	722	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Proportion	5.4	3.4	(32,422)	(20,414)	(6,004)	(6,004)	(6,004)	(6,004)	(2,402)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Contribution	5.4	3.4	(1,390)	(876)	(257)	(257)	(257)	(257)	(105)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2013	Contribution	5.6	2.6	(19,221)	(8,925)	(3,432)	(3,432)	(3,432)	(3,432)	(2,061)	0	0	0
4396	Sweet Home Charter School	6/30/2015	Proportion	5.3	4.3	(44,634)	(36,212)	(8,422)	(8,422)	(8,422)	(8,422)	(8,422)	(2,524)	0	0
4396	Sweet Home Charter School	6/30/2015	Contribution	5.3	4.3	(13,886)	(11,266)	(2,620)	(2,620)	(2,620)	(2,620)	(2,620)	(786)	0	0
4396	Sweet Home Charter School	6/30/2014	Proportion	5.4	3.4	(32,173)	(20,257)	(5,958)	(5,958)	(5,958)	(5,958)	(2,383)	0	0	0
4396	Sweet Home Charter School	6/30/2014	Contribution	5.4	3.4	7,501	4,723	1,389	1,389	1,389	1,389	556	0	0	0
4396	Sweet Home Charter School	6/30/2013	Contribution	5.6	2.6	4,310	2,000	770	770	770	770	460	0	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Proportion	5.3	4.3	36,184	29,357	6,827	6,827	6,827	6,827	6,827	2,049	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Contribution	5.3	4.3	(18,603)	(15,093)	(3,510)	(3,510)	(3,510)	(3,510)	(3,510)	(1,053)	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Proportion	5.4	3.4	6,148	3,870	1,139	1,139	1,139	1,139	453	0	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Contribution	5.4	3.4	14,049	8,845	2,602	2,602	2,602	2,602	1,039	0	0	0
4397	Springwater Environmental Sciences School	6/30/2013	Contribution	5.6	2.6	16,159	12,146	4,671	4,671	4,671	4,671	2,804	0	0	0
4398	LEP High	6/30/2015	Proportion	5.3	4.3	(88,669)	(71,939)	(16,730)	(16,730)	(16,730)	(16,730)	(16,730)	(5,019)	0	0
4398	LEP High	6/30/2015	Contribution	5.3	4.3	(202,712)	(164,464)	(38,248)	(38,248)	(38,248)	(38,248)	(38,248)	(11,472)	0	0
4398	LEP High	6/30/2014	Proportion	5.4	3.4	32,923	20,729	6,097	6,097	6,097	6,097	2,438	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4398	LEP High	6/30/2014	Contribution	5.4	3.4	(62,064)	(39,078)	(11,493)	(11,493)	(11,493)	(11,493)	(4,599)	0	0
4398	LEP High	6/30/2013	Contribution	5.6	2.6	46,076	21,392	8,228	8,228	8,228	4,936	0	0	0
4400	Phoenix School	6/30/2015	Proportion	5.3	4.3	6,426	5,214	1,212	1,212	1,212	1,212	1,212	366	0
4400	Phoenix School	6/30/2015	Contribution	5.3	4.3	65,088	52,807	12,281	12,281	12,281	12,281	12,281	3,683	0
4400	Phoenix School	6/30/2014	Proportion	5.4	3.4	6,538	4,116	1,211	1,211	1,211	1,211	483	0	0
4400	Phoenix School	6/30/2014	Contribution	5.4	3.4	75,672	47,646	14,013	14,013	14,013	14,013	5,607	0	0
4400	Phoenix School	6/30/2013	Contribution	5.6	2.6	79,749	37,026	14,241	14,241	14,241	8,544	0	0	0
4401	Ballston Community School	6/30/2015	Proportion	5.3	4.3	(55,741)	(45,224)	(10,517)	(10,517)	(10,517)	(10,517)	(10,517)	(3,156)	0
4401	Ballston Community School	6/30/2015	Contribution	5.3	4.3	6,199	5,029	1,170	1,170	1,170	1,170	349	0	0
4401	Ballston Community School	6/30/2014	Proportion	5.4	3.4	21,549	13,567	3,991	3,991	3,991	3,991	1,594	0	0
4401	Ballston Community School	6/30/2014	Contribution	5.4	3.4	(8,035)	(5,059)	(1,488)	(1,488)	(1,488)	(1,488)	(595)	0	0
4401	Ballston Community School	6/30/2013	Contribution	5.6	2.6	6,500	3,017	1,161	1,161	1,161	695	0	0	0
4402	Sage Community School	6/30/2015	Proportion	5.3	4.3	(17,261)	(14,004)	(3,257)	(3,257)	(3,257)	(3,257)	(3,257)	(976)	0
4402	Sage Community School	6/30/2015	Contribution	5.3	4.3	(7,188)	(5,832)	(1,356)	(1,356)	(1,356)	(1,356)	(408)	0	0
4402	Sage Community School	6/30/2014	Proportion	5.4	3.4	91,629	57,693	16,968	16,968	16,968	16,968	6,789	0	0
4402	Sage Community School	6/30/2014	Contribution	5.4	3.4	(5,630)	(3,544)	(1,043)	(1,043)	(1,043)	(1,043)	(415)	0	0
4402	Sage Community School	6/30/2013	Contribution	5.6	2.6	44,487	20,655	7,944	7,944	7,944	4,767	0	0	0
4403	Portland Village School	6/30/2015	Proportion	5.3	4.3	(100,105)	(81,217)	(18,888)	(18,888)	(18,888)	(18,888)	(18,888)	(5,665)	0
4403	Portland Village School	6/30/2015	Contribution	5.3	4.3	89,164	72,341	16,823	16,823	16,823	16,823	5,049	0	0
4403	Portland Village School	6/30/2014	Proportion	5.4	3.4	77,299	48,669	14,315	14,315	14,315	14,315	5,724	0	0
4403	Portland Village School	6/30/2014	Contribution	5.4	3.4	(38,530)	(24,260)	(7,135)	(7,135)	(7,135)	(2,855)	0	0	0
4403	Portland Village School	6/30/2013	Contribution	5.6	2.6	42,319	19,648	7,557	7,557	7,557	4,534	0	0	0
4404	Alliance Charter Academy	6/30/2015	Proportion	5.3	4.3	(34,317)	(27,842)	(6,475)	(6,475)	(6,475)	(6,475)	(1,942)	0	0
4404	Alliance Charter Academy	6/30/2015	Contribution	5.3	4.3	25,395	20,603	4,792	4,792	4,792	4,792	1,435	0	0
4404	Alliance Charter Academy	6/30/2014	Proportion	5.4	3.4	60,208	37,908	11,150	11,150	11,150	11,150	4,458	0	0
4404	Alliance Charter Academy	6/30/2014	Contribution	5.4	3.4	16,511	10,395	3,058	3,058	3,058	3,058	1,221	0	0
4404	Alliance Charter Academy	6/30/2013	Contribution	5.6	2.6	25,301	11,747	4,518	4,518	4,518	2,711	0	0	0
4405	Forest Grove Community School	6/30/2015	Proportion	5.3	4.3	85,267	69,179	16,088	16,088	16,088	16,088	4,827	0	0
4405	Forest Grove Community School	6/30/2015	Contribution	5.3	4.3	14,114	11,451	2,663	2,663	2,663	2,663	799	0	0
4405	Forest Grove Community School	6/30/2014	Proportion	5.4	3.4	(9,891)	(6,227)	(1,832)	(1,832)	(1,832)	(1,832)	(731)	0	0
4405	Forest Grove Community School	6/30/2014	Contribution	5.4	3.4	26,305	16,563	4,871	4,871	4,871	1,950	0	0	0
4405	Forest Grove Community School	6/30/2013	Contribution	5.6	2.6	14,587	6,772	2,605	2,605	2,605	1,562	0	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Proportion	5.3	4.3	89,294	72,446	16,848	16,848	16,848	16,848	5,054	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Contribution	5.3	4.3	13,435	10,900	2,535	2,535	2,535	2,535	760	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Proportion	5.4	3.4	1,668	1,050	309	309	309	123	0	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Contribution	5.4	3.4	49,176	30,962	9,107	9,107	9,107	9,107	3,641	0	0
4407	Madrone Trail Public Charter School	6/30/2013	Contribution	5.6	2.6	(1,080)	(501)	(193)	(193)	(193)	(115)	0	0	0
4408	Muddy Creek Charter School	6/30/2015	Proportion	5.3	4.3	82,137	66,639	15,498	15,498	15,498	15,498	4,647	0	0
4408	Muddy Creek Charter School	6/30/2015	Contribution	5.3	4.3	17,989	14,595	3,394	3,394	3,394	3,394	1,019	0	0
4408	Muddy Creek Charter School	6/30/2014	Proportion	5.4	3.4	8,890	5,598	1,646	1,646	1,646	1,646	660	0	0
4408	Muddy Creek Charter School	6/30/2014	Contribution	5.4	3.4	21,526	13,554	3,986	3,986	3,986	3,986	1,596	0	0
4408	Muddy Creek Charter School	6/30/2013	Contribution	5.6	2.6	14,111	6,551	2,520	2,520	2,520	1,511	0	0	0
4409	Southwest Charter School	6/30/2015	Proportion	5.3	4.3	(157,950)	(128,148)	(29,802)	(29,802)	(29,802)	(29,802)	(8,940)	0	0
4409	Southwest Charter School	6/30/2015	Contribution	5.3	4.3	20,016	16,239	3,777	3,777	3,777	3,777	1,131	0	0
4409	Southwest Charter School	6/30/2014	Proportion	5.4	3.4	56,316	35,458	10,429	10,429	10,429	10,429	4,171	0	0
4409	Southwest Charter School	6/30/2014	Contribution	5.4	3.4	(17,426)	(10,972)	(3,227)	(3,227)	(3,227)	(3,227)	(1,291)	0	0
4409	Southwest Charter School	6/30/2013	Contribution	5.6	2.6	28,453	13,210	5,081	5,081	5,081	3,048	0	0	0
4410	Ace Academy	6/30/2015	Proportion	5.3	4.3	31,074	25,211	5,863	5,863	5,863	5,863	1,759	0	0
4410	Ace Academy	6/30/2015	Contribution	5.3	4.3	9,292	7,539	1,753	1,753	1,753	1,753	527	0	0
4410	Ace Academy	6/30/2014	Proportion	5.4	3.4	(42,311)	(26,641)	(7,835)	(7,835)	(7,835)	(7,835)	(3,136)	0	0
4410	Ace Academy	6/30/2014	Contribution	5.4	3.4	10,223	6,437	1,893	1,893	1,893	1,893	758	0	0
4410	Ace Academy	6/30/2013	Contribution	5.6	2.6	(4,222)	(1,960)	(754)	(754)	(754)	(452)	0	0	0
4411	Sherwood Charter School	6/30/2015	Proportion	5.3	4.3	(36,154)	(29,332)	(6,822)	(6,822)	(6,822)	(6,822)	(2,044)	0	0
4411	Sherwood Charter School	6/30/2015	Contribution	5.3	4.3	47,708	38,706	9,002	9,002	9,002	9,002	2,698	0	0
4411	Sherwood Charter School	6/30/2014	Proportion	5.4	3.4	40,368	25,416	7,476	7,476	7,476	2,988	0	0	0
4411	Sherwood Charter School	6/30/2014	Contribution	5.4	3.4	30,629	19,285	5,672	5,672	5,672	2,269	0	0	0
4411	Sherwood Charter School	6/30/2013	Contribution	5.6	2.6	56,637	26,295	10,114	10,114	10,114	6,067	0	0	0
4412	Estacada Web Academy	6/30/2015	Proportion	5.3	4.3	(25,897)	(21,011)	(4,886)	(4,886)	(4,886)	(4,886)	(1,467)	0	0
4412	Estacada Web Academy	6/30/2015	Contribution	5.3	4.3	33,826	27,444	6,382	6,382	6,382	6,382	1,916	0	0
4412	Estacada Web Academy	6/30/2014	Proportion	5.4	3.4	(20,661)	(13,009)	(3,826)	(3,826)	(3,826)	(3,826)	(1,531)	0	0
4412	Estacada Web Academy	6/30/2014	Contribution	5.4	3.4	27,644	17,406	5,119	5,119	5,119	2,049	0	0	0
4412	Estacada Web Academy	6/30/2013	Contribution	5.6	2.6	5,680	2,638	1,014	1,014	1,014	610	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Proportion	5.3	4.3	(286,905)	(232,772)	(54,133)	(54,133)	(54,133)	(54,133)	(16,240)	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Contribution	5.3	4.3	56,128	45,538	10,590	10,590	10,590	10,590	3,178	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Proportion	5.4	3.4	135,259	85,163	25,048	25,048	25,048	25,048	10,019	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Contribution	5.4	3.4	25,499	16,055	4,722	4,722	4,722	1,889	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2013	Contribution	5.6	2.6	14,552	6,755	2,599	2,599	2,599	1,557	0	0	0
4419	Silvies River Web Academy	6/30/2015	Proportion	5.3	4.3	(35,362)	(28,690)	(6,672)	(6,672)	(6,672)	(6,672)	(2,002)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4419	Silvies River Web Academy	6/30/2015	Contribution	5.3	4.3	19,339	15,690	3,649	3,649	3,649	3,649	3,649	3,649	1,094
4419	Silvies River Web Academy	6/30/2014	Proportion	5.4	3.4	(974)	(614)	(180)	(180)	(180)	(180)	(180)	(180)	0
4419	Silvies River Web Academy	6/30/2014	Contribution	5.4	3.4	8,762	5,516	1,623	1,623	1,623	1,623	1,623	1,623	647
4419	Silvies River Web Academy	6/30/2013	Contribution	5.6	2.6	2,148	996	384	384	384	384	228	0	0
4420	Oregon Virtual Academy	6/30/2015	Proportion	5.3	4.3	338,417	274,565	63,852	63,852	63,852	63,852	63,852	63,852	19,157
4420	Oregon Virtual Academy	6/30/2015	Contribution	5.3	4.3	123,915	100,535	23,380	23,380	23,380	23,380	23,380	23,380	7,015
4420	Oregon Virtual Academy	6/30/2014	Proportion	5.4	3.4	132,926	83,694	24,616	24,616	24,616	24,616	24,616	9,846	0
4420	Oregon Virtual Academy	6/30/2014	Contribution	5.4	3.4	95,927	60,399	17,764	17,764	17,764	17,764	17,764	7,107	0
4420	Oregon Virtual Academy	6/30/2013	Contribution	5.6	2.6	131,155	60,892	23,421	23,421	23,421	23,421	14,050	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Proportion	5.3	4.3	26,259	21,304	4,955	4,955	4,955	4,955	4,955	4,955	1,484
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Contribution	5.3	4.3	(3,868)	(3,138)	(730)	(730)	(730)	(730)	(730)	(730)	(218)
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Contribution	5.4	3.4	3,831	2,413	709	709	709	709	286	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2013	Contribution	5.6	2.6	572	266	102	102	102	102	62	0	0
4422	Redmond Proficiency Academy	6/30/2015	Proportion	5.3	4.3	5,228	4,242	986	986	986	986	986	986	298
4422	Redmond Proficiency Academy	6/30/2015	Contribution	5.3	4.3	37,847	30,706	7,141	7,141	7,141	7,141	7,141	7,141	2,142
4422	Redmond Proficiency Academy	6/30/2014	Proportion	5.4	3.4	92,717	58,377	17,170	17,170	17,170	17,170	17,170	6,867	0
4422	Redmond Proficiency Academy	6/30/2014	Contribution	5.4	3.4	21,233	13,369	3,932	3,932	3,932	3,932	3,932	1,573	0
4422	Redmond Proficiency Academy	6/30/2013	Contribution	5.6	2.6	87,770	40,751	15,673	15,673	15,673	15,673	9,405	0	0
4423	Molalla River Academy	6/30/2015	Proportion	5.3	4.3	(63,202)	(51,277)	(11,925)	(11,925)	(11,925)	(11,925)	(11,925)	(11,925)	(3,577)
4423	Molalla River Academy	6/30/2015	Contribution	5.3	4.3	13,802	11,198	2,604	2,604	2,604	2,604	2,604	2,604	782
4423	Molalla River Academy	6/30/2014	Proportion	5.4	3.4	39,535	24,893	7,321	7,321	7,321	7,321	2,930	0	0
4423	Molalla River Academy	6/30/2014	Contribution	5.4	3.4	2,644	1,664	490	490	490	490	194	0	0
4423	Molalla River Academy	6/30/2013	Contribution	5.6	2.6	25,485	11,832	4,551	4,551	4,551	4,551	2,730	0	0
4424	The Ivy School	6/30/2015	Proportion	5.3	4.3	(27,997)	(22,715)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(1,587)
4424	The Ivy School	6/30/2015	Contribution	5.3	4.3	60,168	48,816	11,352	11,352	11,352	11,352	11,352	11,352	3,408
4424	The Ivy School	6/30/2014	Proportion	5.4	3.4	6,243	3,931	1,156	1,156	1,156	1,156	463	0	0
4424	The Ivy School	6/30/2014	Contribution	5.4	3.4	(26,882)	(16,926)	(4,978)	(4,978)	(4,978)	(4,978)	(1,992)	0	0
4424	The Ivy School	6/30/2013	Contribution	5.6	2.6	2,477	1,151	442	442	442	442	267	0	0
4429	Clackamas Web Academy	6/30/2015	Proportion	5.3	4.3	(7,900)	(6,409)	(1,491)	(1,491)	(1,491)	(1,491)	(1,491)	(1,491)	(445)
4429	Clackamas Web Academy	6/30/2015	Contribution	5.3	4.3	(354)	(287)	(67)	(67)	(67)	(67)	(67)	(67)	(19)
4429	Clackamas Web Academy	6/30/2014	Proportion	5.4	3.4	(1,209)	(761)	(224)	(224)	(224)	(224)	(224)	(224)	0
4429	Clackamas Web Academy	6/30/2014	Contribution	5.4	3.4	(1,252)	(788)	(232)	(232)	(232)	(232)	(232)	(92)	0
4429	Clackamas Web Academy	6/30/2013	Contribution	5.6	2.6	(618)	(288)	(110)	(110)	(110)	(110)	(68)	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Proportion	5.3	4.3	(28,252)	(22,921)	(5,331)	(5,331)	(5,331)	(5,331)	(5,331)	(5,331)	(1,597)
4430	Clackamas Charter Alliance 2	6/30/2015	Contribution	5.3	4.3	1,775	1,440	335	335	335	335	335	335	100
4430	Clackamas Charter Alliance 2	6/30/2014	Proportion	5.4	3.4	3,280	2,066	607	607	607	607	245	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Contribution	5.4	3.4	(2,839)	(1,787)	(526)	(526)	(526)	(526)	(209)	0	0
4430	Clackamas Charter Alliance 2	6/30/2013	Contribution	5.6	2.6	2,459	1,142	439	439	439	439	264	0	0
4431	Corbett Charter School	6/30/2015	Proportion	5.3	4.3	(621,374)	(504,134)	(117,240)	(117,240)	(117,240)	(117,240)	(117,240)	(117,240)	(35,174)
4431	Corbett Charter School	6/30/2015	Contribution	5.3	4.3	(111,103)	(90,140)	(20,963)	(20,963)	(20,963)	(20,963)	(20,963)	(20,963)	(6,288)
4431	Corbett Charter School	6/30/2014	Proportion	5.4	3.4	7,925	4,989	1,468	1,468	1,468	1,468	585	0	0
4431	Corbett Charter School	6/30/2014	Contribution	5.4	3.4	(169,972)	(107,020)	(31,476)	(31,476)	(31,476)	(31,476)	(12,592)	0	0
4431	Corbett Charter School	6/30/2013	Contribution	5.6	2.6	28,795	13,369	5,142	5,142	5,142	5,142	3,085	0	0
4432	Renaissance Public Academy	6/30/2015	Proportion	5.3	4.3	(336,528)	(273,032)	(63,496)	(63,496)	(63,496)	(63,496)	(63,496)	(63,496)	(19,048)
4432	Renaissance Public Academy	6/30/2015	Contribution	5.3	4.3	22,919	18,595	4,324	4,324	4,324	4,324	4,324	4,324	1,299
4432	Renaissance Public Academy	6/30/2014	Proportion	5.4	3.4	29,425	18,527	5,449	5,449	5,449	5,449	2,180	0	0
4432	Renaissance Public Academy	6/30/2014	Contribution	5.4	3.4	(35,176)	(22,148)	(6,514)	(6,514)	(6,514)	(6,514)	(2,606)	0	0
4432	Renaissance Public Academy	6/30/2013	Contribution	5.6	2.6	9,732	4,518	1,738	1,738	1,738	1,738	1,042	0	0
4433	Powell Butte Community Charter School	6/30/2015	Proportion	5.3	4.3	40,731	33,046	7,685	7,685	7,685	7,685	7,685	7,685	2,306
4433	Powell Butte Community Charter School	6/30/2015	Contribution	5.3	4.3	551	447	104	104	104	104	104	104	31
4433	Powell Butte Community Charter School	6/30/2014	Proportion	5.4	3.4	24,215	15,247	4,484	4,484	4,484	4,484	1,795	0	0
4433	Powell Butte Community Charter School	6/30/2014	Contribution	5.4	3.4	(18,780)	(11,824)	(3,478)	(3,478)	(3,478)	(3,478)	(1,390)	0	0
4433	Powell Butte Community Charter School	6/30/2013	Contribution	5.6	2.6	25,438	11,812	4,542	4,542	4,542	4,542	2,728	0	0
4434	Logos Public Charter School	6/30/2015	Proportion	5.3	4.3	29,216	23,704	5,512	5,512	5,512	5,512	5,512	5,512	1,656
4434	Logos Public Charter School	6/30/2015	Contribution	5.3	4.3	6,953	5,641	1,312	1,312	1,312	1,312	1,312	1,312	393
4434	Logos Public Charter School	6/30/2014	Proportion	5.4	3.4	175,199	110,311	32,444	32,444	32,444	32,444	12,979	0	0
4434	Logos Public Charter School	6/30/2014	Contribution	5.4	3.4	54,864	34,544	10,160	10,160	10,160	10,160	4,064	0	0
4434	Logos Public Charter School	6/30/2013	Contribution	5.6	2.6	122,612	56,927	21,895	21,895	21,895	21,895	13,137	0	0
4435	Sunny Wolf Charter School	6/30/2015	Proportion	5.3	4.3	(63,525)	(51,539)	(11,986)	(11,986)	(11,986)	(11,986)	(11,986)	(11,986)	(3,595)
4435	Sunny Wolf Charter School	6/30/2015	Contribution	5.3	4.3	14,525	11,784	2,741	2,741	2,741	2,741	2,741	2,741	820
4435	Sunny Wolf Charter School	6/30/2014	Proportion	5.4	3.4	53,638	33,772	9,933	9,933	9,933	9,933	3,973	0	0
4435	Sunny Wolf Charter School	6/30/2014	Contribution	5.4	3.4	(6,367)	(4,009)	(1,179)	(1,179)	(1,179)	(1,179)	(472)	0	0
4435	Sunny Wolf Charter School	6/30/2013	Contribution	5.6	2.6	24,629	11,435	4,398	4,398	4,398	4,398	2,639	0	0
4436	Academy Of Arts & Academics	6/30/2015	Proportion	5.3	4.3	15,681	12,722	2,959	2,959	2,959	2,959	2,959	2,959	886
4436	Academy Of Arts & Academics	6/30/2015	Contribution	5.3	4.3	(11,183)	(9,073)	(2,110)	(2,110)	(2,110)	(2,110)	(2,110)	(2,110)	(633)
4436	Academy Of Arts & Academics	6/30/2014	Proportion	5.4	3.4	23,799	14,985	4,407	4,407	4,407	4,407	1,764	0	0
4436	Academy Of Arts & Academics	6/30/2014	Contribution	5.4	3.4	918	578	170	170	170	170	68	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4436	Academy Of Arts & Academics	6/30/2013	Contribution	5.6	2.6	18,741	8,700	3,347	3,347	3,347	3,347	2,006	0	0
4437	Center for Advance Learning	6/30/2015	Proportion	5.3	4.3	(72,538)	(58,852)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(13,686)	(4,108)
4437	Center for Advance Learning	6/30/2015	Contribution	5.3	4.3	41,521	33,687	7,834	7,834	7,834	7,834	7,834	7,834	2,351
4437	Center for Advance Learning	6/30/2014	Proportion	5.4	3.4	(6,520)	(4,106)	(1,207)	(1,207)	(1,207)	(1,207)	(1,207)	(485)	0
4437	Center for Advance Learning	6/30/2014	Contribution	5.4	3.4	4,371	2,753	809	809	809	809	326	0	0
4437	Center for Advance Learning	6/30/2013	Contribution	5.6	2.6	3,789	1,758	677	677	677	404	0	0	0
4439	Homesource Family Charter	6/30/2015	Proportion	5.3	4.3	(25,436)	(20,637)	(4,799)	(4,799)	(4,799)	(4,799)	(4,799)	(4,799)	(1,441)
4439	Homesource Family Charter	6/30/2015	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2014	Proportion	5.4	3.4	(187,014)	(117,750)	(34,632)	(34,632)	(34,632)	(34,632)	(34,632)	(13,854)	0
4439	Homesource Family Charter	6/30/2014	Contribution	5.4	3.4	(4,306)	(2,712)	(797)	(797)	(797)	(797)	(321)	0	0
4439	Homesource Family Charter	6/30/2013	Contribution	5.6	2.6	(85,477)	(39,685)	(15,264)	(15,264)	(15,264)	(9,157)	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Proportion	5.3	4.3	(63,926)	(51,864)	(12,062)	(12,062)	(12,062)	(12,062)	(12,062)	(3,616)	0
4440	Sheridan Allprep Academy	6/30/2015	Contribution	5.3	4.3	29,767	5,616	5,616	5,616	5,616	5,616	1,687	0	0
4440	Sheridan Allprep Academy	6/30/2014	Proportion	5.4	3.4	26,968	16,980	4,994	4,994	4,994	4,994	1,998	0	0
4440	Sheridan Allprep Academy	6/30/2014	Contribution	5.4	3.4	(4,027)	(2,535)	(746)	(746)	(746)	(297)	0	0	0
4440	Sheridan Allprep Academy	6/30/2013	Contribution	5.6	2.6	19,309	8,965	3,448	3,448	3,448	2,069	0	0	0
4441	Baker Web Academy	6/30/2015	Proportion	5.3	4.3	404,810	328,431	76,379	76,379	76,379	76,379	22,915	0	0
4441	Baker Web Academy	6/30/2015	Contribution	5.3	4.3	143,263	116,232	27,031	27,031	27,031	27,031	8,108	0	0
4441	Baker Web Academy	6/30/2014	Proportion	5.4	3.4	93,952	59,154	17,399	17,399	17,399	6,957	0	0	0
4441	Baker Web Academy	6/30/2014	Contribution	5.4	3.4	78,971	49,723	14,624	14,624	14,624	5,851	0	0	0
4441	Baker Web Academy	6/30/2013	Contribution	5.6	2.6	78,009	36,219	13,930	13,930	13,930	8,359	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Proportion	5.3	4.3	(409,444)	(332,190)	(77,254)	(77,254)	(77,254)	(77,254)	(23,174)	0	0
4443	Knova Learning Oreogn	6/30/2015	Contribution	5.3	4.3	42,521	34,498	8,023	8,023	8,023	8,023	2,406	0	0
4443	Knova Learning Oreogn	6/30/2014	Proportion	5.4	3.4	42,295	26,631	7,832	7,832	7,832	3,135	0	0	0
4443	Knova Learning Oreogn	6/30/2014	Contribution	5.4	3.4	(26,606)	(16,752)	(4,927)	(4,927)	(4,927)	(1,971)	0	0	0
4443	Knova Learning Oreogn	6/30/2013	Contribution	5.6	2.6	22,163	10,289	3,958	3,958	3,958	2,373	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Proportion	5.3	4.3	99,174	80,462	18,712	18,712	18,712	5,614	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Contribution	5.3	4.3	9,024	7,321	1,703	1,703	1,703	509	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Proportion	5.4	3.4	(32,669)	(20,569)	(6,050)	(6,050)	(6,050)	(2,419)	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Contribution	5.4	3.4	23,610	14,866	4,372	4,372	4,372	1,750	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2013	Contribution	5.6	2.6	33,688	15,640	6,016	6,016	6,016	3,608	0	0	0
4446	Coburg Community Charter School	6/30/2015	Proportion	5.3	4.3	(28,201)	(22,880)	(5,321)	(5,321)	(5,321)	(1,596)	0	0	0
4446	Coburg Community Charter School	6/30/2015	Contribution	5.3	4.3	66,344	53,826	12,518	12,518	12,518	3,754	0	0	0
4446	Coburg Community Charter School	6/30/2014	Proportion	5.4	3.4	18,693	11,769	3,462	3,462	3,462	1,383	0	0	0
4446	Coburg Community Charter School	6/30/2014	Contribution	5.4	3.4	5,576	5,400	1,588	1,588	1,588	636	0	0	0
4446	Coburg Community Charter School	6/30/2013	Contribution	5.6	2.6	16,095	7,473	2,874	2,874	2,874	1,725	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Proportion	5.3	4.3	(65,257)	(52,944)	(12,313)	(12,313)	(12,313)	(12,313)	(3,692)	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Contribution	5.3	4.3	55,513	45,039	10,474	10,474	10,474	3,143	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Proportion	5.4	3.4	(24,124)	(15,190)	(4,467)	(4,467)	(4,467)	(1,789)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Contribution	5.4	3.4	(922)	(580)	(171)	(171)	(171)	(67)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2013	Contribution	5.6	2.6	21,352	9,913	3,813	3,813	3,813	2,287	0	0	0
4448	Gresham Barlow Web Academy	6/30/2015	Proportion	5.3	4.3	133,854	108,599	25,255	25,255	25,255	7,579	0	0	0
4448	Gresham Barlow Web Academy	6/30/2015	Contribution	5.3	4.3	58,837	47,736	11,101	11,101	11,101	3,332	0	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Proportion	5.4	3.4	111,783	70,381	20,701	20,701	20,701	8,278	0	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Contribution	5.4	3.4	61,392	38,654	11,369	11,369	11,369	4,547	0	0	0
4448	Gresham Barlow Web Academy	6/30/2013	Contribution	5.6	2.6	34,874	16,190	6,228	6,228	6,228	3,734	0	0	0
4449	Mosier Middle School	6/30/2015	Proportion	5.3	4.3	8,237	6,683	1,554	1,554	1,554	467	0	0	0
4449	Mosier Middle School	6/30/2015	Contribution	5.3	4.3	5,879	4,770	1,109	1,109	1,109	334	0	0	0
4449	Mosier Middle School	6/30/2014	Proportion	5.4	3.4	16,306	10,266	3,020	3,020	3,020	1,206	0	0	0
4449	Mosier Middle School	6/30/2014	Contribution	5.4	3.4	588	370	109	109	109	43	0	0	0
4449	Mosier Middle School	6/30/2013	Contribution	5.6	2.6	13,812	6,414	2,466	2,466	2,466	1,482	0	0	0
4450	Sauvie Island Academy	6/30/2015	Proportion	5.3	4.3	(28,978)	(23,510)	(5,468)	(5,468)	(5,468)	(1,638)	0	0	0
4450	Sauvie Island Academy	6/30/2015	Contribution	5.3	4.3	7,136	5,790	1,346	1,346	1,346	406	0	0	0
4450	Sauvie Island Academy	6/30/2014	Proportion	5.4	3.4	106,619	67,131	19,744	19,744	19,744	7,899	0	0	0
4450	Sauvie Island Academy	6/30/2014	Contribution	5.4	3.4	(11,422)	(7,192)	(2,115)	(2,115)	(2,115)	(847)	0	0	0
4450	Sauvie Island Academy	6/30/2013	Contribution	5.6	2.6	47,681	22,139	8,514	8,514	8,514	5,111	0	0	0
4451	River's Edge Academy Charter School	6/30/2015	Proportion	5.3	4.3	42,271	34,295	7,976	7,976	7,976	2,391	0	0	0
4451	River's Edge Academy Charter School	6/30/2015	Contribution	5.3	4.3	24,798	20,119	4,679	4,679	4,679	1,403	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Proportion	5.4	3.4	33,430	21,048	6,191	6,191	6,191	2,475	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Contribution	5.4	3.4	(1,645)	(1,035)	(305)	(305)	(305)	(120)	0	0	0
4451	River's Edge Academy Charter School	6/30/2013	Contribution	5.6	2.6	33,917	15,746	6,057	6,057	6,057	3,632	0	0	0
4452	South Columbia Family School	6/30/2015	Proportion	5.3	4.3	(8,459)	(6,863)	(1,596)	(1,596)	(1,596)	(479)	0	0	0
4452	South Columbia Family School	6/30/2015	Contribution	5.3	4.3	7,899	6,409	1,490	1,490	1,490	449	0	0	0
4452	South Columbia Family School	6/30/2014	Proportion	5.4	3.4	(4,096)	(2,578)	(759)	(759)	(759)	(301)	0	0	0
4452	South Columbia Family School	6/30/2014	Contribution	5.4	3.4	946	596	175	175	175	71	0	0	0
4452	South Columbia Family School	6/30/2013	Contribution	5.6	2.6	(533)	(248)	(95)	(95)	(95)	(58)	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Proportion	5.3	4.3	158,332	128,458	29,874	29,874	29,874	8,962	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Contribution	5.3	4.3	18,163	14,736	3,427	3,427	3,427	1,028	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2016 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4453	Woodland Educational Initiative	6/30/2014	Proportion	5.4	3.4	52,305	32,933	9,686	9,686	9,686	9,686	9,686	3,875	0
4453	Woodland Educational Initiative	6/30/2014	Contribution	5.4	3.4	25,980	16,358	4,811	4,811	4,811	4,811	4,811	1,925	0
4453	Woodland Educational Initiative	6/30/2013	Contribution	5.6	2.6	34,663	16,093	6,190	6,190	6,190	3,713	0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Proportion	5.3	4.3	(81,924)	(66,467)	(15,457)	(15,457)	(15,457)	(15,457)	(15,457)	(4,639)	0
4454	Le Monde Immersion Charter School	6/30/2015	Contribution	5.3	4.3	49,281	39,983	9,298	9,298	9,298	9,298	9,298	2,791	0
4454	Le Monde Immersion Charter School	6/30/2014	Proportion	5.4	3.4	149,859	94,355	27,752	27,752	27,752	27,752	27,752	11,099	0
4454	Le Monde Immersion Charter School	6/30/2014	Contribution	5.4	3.4	700	440	130	130	130	130	50	0	0
4454	Le Monde Immersion Charter School	6/30/2013	Contribution	5.6	2.6	67,184	31,193	11,997	11,997	11,997	7,199	0	0	0
4455	Hope Chinese Charter School	6/30/2015	Proportion	5.3	4.3	169,962	137,894	32,068	32,068	32,068	32,068	32,068	9,622	0
4455	Hope Chinese Charter School	6/30/2015	Contribution	5.3	4.3	30,204	24,505	5,699	5,699	5,699	5,699	5,699	1,709	0
4455	Hope Chinese Charter School	6/30/2014	Proportion	5.4	3.4	96,986	61,066	17,960	17,960	17,960	17,960	7,186	0	0
4455	Hope Chinese Charter School	6/30/2014	Contribution	5.4	3.4	28,157	17,729	5,214	5,214	5,214	5,214	2,087	0	0
4455	Hope Chinese Charter School	6/30/2013	Contribution	5.6	2.6	48,221	22,388	8,611	8,611	8,611	5,166	0	0	0
4456	Insight School of Oregon Charter	6/30/2015	Proportion	5.3	4.3	223,841	181,607	42,234	42,234	42,234	42,234	42,234	12,671	0
4456	Insight School of Oregon Charter	6/30/2015	Contribution	5.3	4.3	(15,494)	(12,571)	(2,923)	(2,923)	(2,923)	(2,923)	(2,923)	(879)	0
4456	Insight School of Oregon Charter	6/30/2014	Proportion	5.4	3.4	213,739	134,577	39,581	39,581	39,581	39,581	15,834	0	0
4456	Insight School of Oregon Charter	6/30/2014	Contribution	5.4	3.4	39,205	24,685	7,260	7,260	7,260	7,260	2,905	0	0
4456	Insight School of Oregon Charter	6/30/2013	Contribution	5.6	2.6	154,972	71,950	27,674	27,674	27,674	16,602	0	0	0
4457	Oregon Virtual Education East	6/30/2015	Proportion	5.3	4.3	14,515	11,776	2,739	2,739	2,739	2,739	2,739	820	0
4457	Oregon Virtual Education East	6/30/2015	Contribution	5.3	4.3	(983)	(798)	(185)	(185)	(185)	(185)	(185)	(58)	0
4457	Oregon Virtual Education East	6/30/2014	Proportion	5.4	3.4	12,703	7,999	2,352	2,352	2,352	2,352	943	0	0
4457	Oregon Virtual Education East	6/30/2014	Contribution	5.4	3.4	(239)	(151)	(44)	(44)	(44)	(44)	(19)	0	0
4457	Oregon Virtual Education East	6/30/2013	Contribution	5.6	2.6	5,412	2,514	966	966	966	582	0	0	0
4458	Oregon Virtual Education West	6/30/2015	Proportion	5.3	4.3	(20,472)	(16,609)	(3,863)	(3,863)	(3,863)	(3,863)	(3,863)	(1,157)	0
4458	Oregon Virtual Education West	6/30/2015	Contribution	5.3	4.3	2,639	2,141	498	498	498	498	149	0	0
4458	Oregon Virtual Education West	6/30/2014	Proportion	5.4	3.4	(2,833)	(1,783)	(525)	(525)	(525)	(525)	(208)	0	0
4458	Oregon Virtual Education West	6/30/2014	Contribution	5.4	3.4	(1,998)	(1,258)	(370)	(370)	(370)	(370)	(148)	0	0
4458	Oregon Virtual Education West	6/30/2013	Contribution	5.6	2.6	(2,841)	(1,320)	(507)	(507)	(507)	(306)	0	0	0
4459	Crater Lake Charter Academy	6/30/2015	Proportion	5.3	4.3	304,749	247,249	57,500	57,500	57,500	57,500	57,500	17,249	0
4459	Crater Lake Charter Academy	6/30/2015	Contribution	5.3	4.3	2,112	1,714	398	398	398	398	398	122	0
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	3.4	47,695	30,031	8,832	8,832	8,832	8,832	3,535	0	0
4460	Kairos Pdx	6/30/2015	Proportion	5.3	4.3	41,991	34,068	7,923	7,923	7,923	7,923	7,923	2,376	0
4460	Kairos Pdx	6/30/2015	Contribution	5.3	4.3	56,772	46,060	10,712	10,712	10,712	10,712	10,712	3,212	0
4460	Kairos Pdx	6/30/2014	Contribution	5.4	3.4	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2014	Contribution	5.4	3.4	6,924	4,360	1,282	1,282	1,282	1,282	514	0	0
4461	Mountain View Academy	6/30/2015	Proportion	5.3	4.3	111,571	90,520	21,051	21,051	21,051	21,051	21,051	6,316	0
4461	Mountain View Academy	6/30/2015	Contribution	5.3	4.3	42,016	34,088	7,928	7,928	7,928	7,928	7,928	2,376	0
4461	Mountain View Academy	6/30/2014	Proportion	5.4	3.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2014	Contribution	5.4	3.4	23,419	14,745	4,337	4,337	4,337	4,337	1,734	0	0
4462	Bend International School	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2015	Contribution	5.3	4.3	60,182	48,827	11,355	11,355	11,355	11,355	11,355	3,407	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Contribution	5.3	4.3	32,221	26,142	6,079	6,079	6,079	6,079	6,079	1,826	0
4464	The Valley School Of Southern Oregon	6/30/2015	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2015	Contribution	5.3	4.3	23,438	19,016	4,422	4,422	4,422	4,422	4,422	1,328	0