

**Oregon Public Employees Retirement System**

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

As of and for the Year Ended June 30, 2016



Certified  
Public  
Accountants

**Oregon Public Employees Retirement System  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedules of Employer Allocations and Pension Amounts by Employer  
As of and for the Year Ended June 30, 2016**

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## Independent Auditor's Report

To the Honorable Kate Brown  
Governor of Oregon

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

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2016, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2016, and the related notes.

### *Management's Responsibility for the Schedules*

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

### *Auditor's Responsibility*

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

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

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

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

***Other Matter***

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2016, and our report thereon dated December 1, 2016, expressed unmodified opinions on those financial statements.

***Restriction on Use***

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

*Macias Gini & O'Connell LLP*

Sacramento, California

February 15, 2017

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 5,172,948,025	26.81965357%
2000	Lake County	7,925,150	0.04108871%
2001	Clackamas County	335,965,162	1.74184415%
2002	Curry County	17,036,763	0.08832876%
2003	Douglas County	111,511,606	0.57814280%
2004	Harney County	9,166,292	0.04752353%
2005	Jackson County	113,059,741	0.58616925%
2006	Jefferson County	12,405,072	0.06431531%
2007	Klamath County	7,371,823	0.03821994%
2008	Lane County	214,063,120	1.10983112%
2009	Marion County	153,274,058	0.79466430%
2011	Washington County	321,564,037	1.66718011%
2012	Grant County	3,186,441	0.01652041%
2013	Umatilla County	25,824,243	0.13388831%
2014	Linn County	93,827,560	0.48645814%
2015	Yamhill County	36,568,825	0.18959464%
2016	Sherman County	5,724,977	0.02968170%
2017	Columbia County	15,127,810	0.07843161%
2018	Coos County	37,677,458	0.19534246%
2020	Wasco County	12,709,855	0.06589548%
2021	Baker County	11,238,031	0.05826467%
2022	Gilliam County	4,962,828	0.02573027%
2023	Morrow County Rural School District Board	-	0.00000000%
2027	Deschutes County	119,989,926	0.62209947%
2028	Union County	-	0.00000000%
2035	Hood River County	10,010,801	0.05190197%
2036	Clatsop County	23,162,004	0.12008567%
2037	Polk County	34,352,380	0.17810326%
2038	Multnomah County	676,810,438	3.50898973%
2039	Malheur County	13,505,995	0.07002315%
2040	Benton County	44,968,853	0.23314540%
2042	Josephine County	35,278,536	0.18290501%
2043	Lincoln County	8,810,815	0.04568053%
2044	Crook County	2,734,059	0.01417500%
2050	Wallowa County	305,302	0.00158287%
2052	Tillamook County	20,164	0.00010454%
2099	State Judiciary	52,382,748	0.27158347%
2100	City of Roseburg	28,538,726	0.14796181%
2101	City of Salem	187,912,343	0.97424987%
2102	City of Medford	77,106,025	0.39976371%
2103	City of Albany	67,071,185	0.34773710%
2104	City of Ashland	44,774,515	0.23213784%
2105	City of Astoria	14,774,810	0.07660144%
2106	City of Beaverton	93,505,843	0.48479016%
2107	City of Bend	72,869,207	0.37779751%
2109	City of Canby	12,355,803	0.06405987%
2110	City of Coquille	3,887,957	0.02015749%
2111	City of Eugene	258,935,444	1.34247606%
2112	City Of Forest Grove	14,789	0.00007668%
2113	City of Grants Pass	34,834,094	0.18060076%
2114	City of Gresham	99,831,700	0.51758719%
2115	City of Hillsboro	111,279,912	0.57694156%
2117	City of McMinnville	44,189,948	0.22910710%
2118	City of Ontario	14,010,866	0.07264070%
2119	City of Oregon City	26,368,486	0.13670999%
2120	City of Lake Oswego	68,331,767	0.35427271%
2121	City of Portland	729,724,709	3.78332893%
2122	City of Redmond	21,293,302	0.11039720%
2123	City of St Helens	10,869,011	0.05635145%
2125	City of Vernonia	939,229	0.00486952%
2126	City of West Linn	19,197,124	0.09952936%
2127	City of Cottage Grove	11,292,329	0.05854618%
2128	City of Tillamook	4,280,534	0.02219285%

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Employer Total Present Value of Contribution Effort</b>	<b>Employer Proportionate Share Percentage</b>
2129	City of Sweet Home	494,232	0.00256239%
2131	City of Drain	1,292,027	0.00669864%
2132	Eugene Water & Electric Board	136,039,535	0.70531024%
2138	City of Hood River	10,402,588	0.05393323%
2139	City of Reedsport	2,030,872	0.01052925%
2140	City of Lebanon	11,453,331	0.05938091%
2142	City of Sherwood	15,915,446	0.08251518%
2143	City of Oakland	447,474	0.00231997%
2145	City of Vale	1,063,881	0.00551579%
2146	City of Prineville	5,612,391	0.02909799%
2147	City of Wheeler	373,088	0.00193431%
2148	City of Klamath Falls	17,837,727	0.09248144%
2149	City of Canyonville	708,125	0.00367134%
2150	City of Bandon	4,915,008	0.02548234%
2152	City of Coos Bay	19,623,114	0.10173795%
2154	City of Pendleton	18,261,522	0.09467864%
2155	City of Corvallis	58,921,213	0.30548278%
2157	City of Monmouth	7,688,392	0.03986122%
2158	City of Milton-Freewater	10,231,235	0.05304484%
2159	City of Baker City	9,188,670	0.04763956%
2160	City of Hermiston	13,571,450	0.07036251%
2161	City of Pilot Rock	756,571	0.00392252%
2162	City of Clatskanie	3,139,225	0.01627562%
2163	City of Milwaukie	19,476,713	0.10097892%
2165	City of Cornelius	4,646,753	0.02409154%
2166	City of Nyssa	1,906,167	0.00988271%
2167	City of Athena	274,317	0.00142222%
2168	City of Oakridge	3,000,318	0.01555444%
2170	City of Madras	3,905,870	0.02025036%
2172	City of Sandy	8,949,567	0.04639990%
2174	City of Mt Angel	1,618,654	0.00839207%
2175	City of Umatilla	3,182,018	0.01649748%
2176	City of Scappoose	4,197,688	0.02176332%
2177	City of Condon	452,041	0.00234365%
2178	City of Boardman	2,906,295	0.01506797%
2179	City of Estacada	1,999,943	0.01036890%
2180	City of Enterprise	1,906,441	0.00988413%
2181	City of Central Point	11,420,933	0.05921294%
2182	City of Cascade Locks	1,687,679	0.00874994%
2183	City of Myrtle Point	2,579,375	0.01337302%
2184	City of Port Orford	1,074,477	0.00557073%
2185	City of Wood Village	1,892,996	0.00981442%
2186	City of Chiloquin	122,259	0.00063386%
2187	City of Philomath	3,446,848	0.01787052%
2188	City of Talent	2,553,412	0.01323841%
2189	City of Willamina	-	0.00000000%
2191	City of Huntington	266,534	0.00138187%
2192	City of North Plains	1,732,909	0.00898444%
2193	City of Heppner	205,346	0.00106464%
2194	City of Cave Junction	1,146,218	0.00594268%
2195	City of Metolius	-	0.00000000%
2196	City of Hubbard	1,979,873	0.01026484%
2197	City of Myrtle Creek	2,133,807	0.01106293%
2198	City of Carlton	807,146	0.00418473%
2199	City of Junction City	6,183,064	0.03205670%
2200	City of Wallowa	265,004	0.00137394%
2201	City of Coburg	1,045,872	0.00542243%
2202	City of Dallas	11,050,682	0.05729334%
2203	City of Rockaway Beach	1,542,014	0.00799472%
2204	City of Burns	1,331,921	0.00690547%
2205	City of Elgin	-	0.00000000%
2206	City of Weston	193,585	0.00100366%
2207	City of Mill City	596,364	0.00309191%

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**Schedule of Employer Allocations**  
**June 30, 2016**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Employer Total Present Value of Contribution Effort</b>	<b>Employer Proportionate Share Percentage</b>
2208	City of Fairview	6,519,121	0.03379902%
2209	City of Monroe	-	0.00000000%
2210	City of Helix	36,295	0.00018817%
2211	City of Jefferson	-	0.00000000%
2212	Town of Lakeview	1,856,094	0.00962310%
2213	City of Stanfield	-	0.00000000%
2214	City of Yamhill	754,892	0.00391381%
2215	City of Powers	-	0.00000000%
2216	City of Brookings	7,319,704	0.03794972%
2217	City of Sutherlin	3,764,944	0.01951972%
2218	City of Prairie City	372,857	0.00193311%
2219	City of Sheridan	1,450,371	0.00751959%
2220	City of Garibaldi	1,012,782	0.00525087%
2221	City of Sisters	1,617,852	0.00838791%
2222	City of Jacksonville	1,959,468	0.01015905%
2223	City of Cannon Beach	4,049,995	0.02099759%
2224	City of Falls City	458,399	0.00237661%
2225	City of Echo	515,341	0.00267184%
2226	City of Hines	1,095,709	0.00568081%
2227	Town Of Bonanza	-	0.00000000%
2228	City of Turner	973,892	0.00504924%
2229	City of John Day	1,296,532	0.00672200%
2231	City of Banks	596,139	0.00309074%
2232	City of Joseph	413,475	0.00214370%
2233	City of Lafayette	844,011	0.00437586%
2234	City of Aumsville	1,822,333	0.00944806%
2235	City of Amity	748,115	0.00387868%
2236	City of Creswell	1,549,446	0.00803325%
2237	City of Troutdale	10,264,506	0.05321733%
2238	City of Warrenton	6,443,547	0.03340720%
2240	City of Wilsonville	21,526,464	0.11160605%
2241	City of Bay City	613,162	0.00317900%
2242	City of Gaston	-	0.00000000%
2243	City Of Brownsville	1,146,814	0.00594577%
2244	City of Lakeside	626,679	0.00324908%
2245	City of Dundee	1,314,262	0.00681392%
2246	City of Merrill	108,036	0.00056012%
2247	City of Malin	222,193	0.00115198%
2248	City of Fossil	157,670	0.00081746%
2249	City of Phoenix	2,151,828	0.01115636%
2250	City of Gold Beach	982,054	0.00509155%
2251	City of Rogue River	1,533,398	0.00795005%
2252	City of Dayton	670,600	0.00347679%
2253	Town of Butte Falls	47,653	0.00024706%
2254	City of Shady Cove	81,624	0.00042319%
2255	Town of Canyon City	316,313	0.00163996%
2256	City of Jordan Valley	-	0.00000000%
2257	City of Culver	356,301	0.00184728%
2258	City of Adair Village	635,693	0.00329581%
2259	Town Of Hammond	-	0.00000000%
2260	City of Riddle	554,432	0.00287451%
2261	City of Waldport	391,026	0.00202731%
2262	City of Dufur	228,688	0.00118566%
2263	City of La Grande	5,751,373	0.02981855%
2264	City of Gervais	899,120	0.00466158%
2265	City of Westfir	61,228	0.00031744%
2266	City of Irrigon	1,043,269	0.00540893%
2267	City of Independence	6,045,049	0.03134115%
2268	City of Harrisburg	1,249,367	0.00647747%
2269	City of Durham	155,444	0.00080591%
2270	City of Lyons	156,102	0.00080933%
2271	City of Columbia City	1,138,904	0.00590476%
2272	City of Aurora	197,886	0.00102596%

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Employer Total Present Value of Contribution Effort</b>	<b>Employer Proportionate Share Percentage</b>
2273	City of Silverton	6,742,385	0.03495655%
2274	City of Gold Hill	293,291	0.00152060%
2275	City of Toledo	3,372,519	0.01748515%
2276	City of Newport	5,742,366	0.02977186%
2277	City Of Rajneeshpuram	-	0.00000000%
2278	City of Springfield	55,816,566	0.28938643%
2279	City of Keizer	11,933,248	0.06186909%
2280	City of Winston	2,315,796	0.01200647%
2281	City of Manzanita	1,682,721	0.00872423%
2282	City of Eagle Point	2,140,662	0.01109847%
2283	City of Maupin	267,298	0.00138583%
2284	City of Halsey	375,532	0.00194698%
2285	City of Veneta	1,862,605	0.00965686%
2286	City of Millersburg	538,850	0.00279372%
2287	City of King City	846,322	0.00438784%
2288	City of Tualatin	26,974,702	0.13985297%
2289	City Of St Paul	-	0.00000000%
2290	City of Molalla	3,187,252	0.01652462%
2291	City of Florence	4,889,775	0.02535152%
2292	City of North Bend	9,016,345	0.04674612%
2293	City of Lowell	90,138	0.00046733%
2294	City of Depoe Bay	1,614,613	0.00837112%
2295	City of Tigard	14,411,650	0.07471861%
2296	City of Happy Valley	5,837,749	0.03026638%
2297	City of Rainier	1,554,116	0.00805747%
2298	City of Lincoln City	14,965,446	0.07758981%
2299	City of Dunes City	92,678	0.00048050%
2300	City of Yachats	1,177,483	0.00610478%
2301	City of Moro	188,271	0.00097611%
2302	City of Mt. Vernon	278,370	0.00144324%
2303	City of Woodburn	20,852,498	0.10811181%
2304	City of Gladstone	7,198,343	0.03732051%
2305	City of Elkton	63,765	0.00033060%
2306	City of Imbler	-	0.00000000%
2307	City of Yoncalla	343,473	0.00178077%
2308	City of North Powder	137,315	0.00071192%
2309	City of Gearhart	981,670	0.00508956%
2501	Port of The Dalles	179,407	0.00093015%
2504	Oak Lodge Water District	2,576,083	0.01335595%
2507	Port of Astoria	2,028,026	0.01051450%
2508	Multnomah Drainage	2,882,654	0.01494540%
2510	Horsefly Irrigation District	157,408	0.00081610%
2511	Grants Pass Irrigation District	1,098,068	0.00569304%
2512	Port of Portland	132,583,001	0.68738950%
2513	Port of Coos Bay	2,842,625	0.01473787%
2515	Klamath County Fire District 1	19,168,060	0.09937868%
2518	Clackamas County Housing Authority	5,427,056	0.02813710%
2519	Portland Housing Authority	30,646,388	0.15888919%
2521	League of Oregon Cities	11,477,358	0.05950548%
2522	Lane Council of Governments	23,651,172	0.12262181%
2524	Oak Lodge Sanitary District	4,067,637	0.02108906%
2526	Clatskanie PUD	7,628,335	0.03954985%
2527	Deschutes Valley Water District	4,622,297	0.02396475%
2528	Columbia River Fire & Rescue	9,101,717	0.04718874%
2529	East Fork Irrigation District	265,934	0.00137876%
2530	River Road Water District	733,344	0.00380209%
2531	Oregon School Boards Association	7,202,087	0.03733992%
2533	Owyhee Irrigation District	3,871,285	0.02007105%
2535	Athena Cemetery Maintenance District 1	-	0.00000000%
2536	Valley View Cemetery	-	0.00000000%
2538	Clackamas Vector Control	818,517	0.00424368%
2540	West Extension Irrigation District	578,294	0.00299822%
2541	Jackson County Vector Control District	140,076	0.00072624%

The accompanying notes are an integral part of this schedule.



**Oregon Public Employees Retirement System**  
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**Schedule of Employer Allocations**  
**June 30, 2016**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Employer Total Present Value of Contribution Effort</b>	<b>Employer Proportionate Share Percentage</b>
2542	Rainbow Water District	1,171,650	0.00607453%
2544	Santa Clara Rural Fire Protection District	649,940	0.00336968%
2545	Council of Governments	16,047,217	0.08319836%
2547	Metzger Water District	-	0.00000000%
2549	Rogue River Fire District	2,001,607	0.01037753%
2550	Nyssa Road Assessment District 2	782,703	0.00405800%
2551	Sandy Fire Department	2,179,658	0.01130065%
2552	Winston-Dillard Fire District	2,367,942	0.01227683%
2553	Tangent Rural Fire Protection District	484,471	0.00251179%
2555	Monroe Fire Department	128,663	0.00066707%
2556	Jackson County Fire District 5	7,571,828	0.03925688%
2557	Estacada Fire Department	1,255,248	0.00650796%
2558	Boring Fire Department	-	0.00000000%
2559	Keizer Fire Department	5,394,207	0.02796679%
2561	Jefferson Rural Fire Protection District	594,889	0.00308426%
2562	Odell Rural Fire Protection District	106,277	0.00055100%
2563	Central Oregon Irrigation District	3,911,256	0.02027829%
2564	Illinois Valley Fire District	814,824	0.00422453%
2567	Charleston Rural Fire Protection District	449,969	0.00233291%
2568	Molalla Rural Fire Protection District 73	2,756,217	0.01428988%
2569	Central Oregon Intergovernmental Council	6,173,958	0.03200949%
2570	Port of St Helens	799,582	0.00414551%
2571	Crystal Springs Water District	695,286	0.00360478%
2572	Local Government Personnel Institute	410,459	0.00212806%
2573	Goshen Fire District	530,696	0.00275145%
2575	Jefferson County Rural Fire Protection District 1	843,032	0.00437078%
2576	Depoe Bay Rural Fire Protection District	1,329,403	0.00689242%
2578	Washington County Fire District 2	4,066,395	0.02108262%
2579	La Pine Rural Fire Protection District	4,747,147	0.02461205%
2580	Marion County Fire District 1	11,032,453	0.05719883%
2581	Port of Umatilla	624,156	0.00323600%
2582	Talent Irrigation District	1,368,393	0.00709457%
2585	Rogue River Valley Irrigation District	728,964	0.00377938%
2587	Tualatin Valley Irrigation District	417,199	0.00216301%
2588	Clatskanie Rural Fire Protection District	2,291,759	0.01188185%
2589	West Slope Water District	1,398,479	0.00725055%
2590	Redmond Fire & Rescue	11,011,952	0.05709254%
2592	Medford Irrigation District	859,071	0.00445394%
2594	Metro	105,423,278	0.54657727%
2595	Canby Fire District	5,571,049	0.02888365%
2596	Bend Parks & Recreation	10,215,162	0.05296150%
2597	Mapleton Water District	78,841	0.00040876%
2598	Marion County Housing Authority	62,155	0.00032225%
2599	South Suburban Sanitary District	1,713,403	0.00888330%
2600	Winston-Dillard Water District	947,693	0.00491341%
2601	Baker Valley Irrigation District	-	0.00000000%
2602	Aumsville Rural Fire Protection District	467,404	0.00242330%
2603	Corbett Water District	485,650	0.00251790%
2604	Netarts-Oceanside Sanitary District	583,663	0.00302606%
2605	Scio Fire District	155,503	0.00080622%
2606	West Valley Housing Authority	1,459,574	0.00756730%
2607	Hoodland Fire District 74	2,132,440	0.01105584%
2608	Gaston Rural Fire Protection District	249,690	0.00129454%
2610	Turner Fire District	719,282	0.00372919%
2612	Community Services Consortium	8,785,976	0.04555175%
2613	Polk Soil & Water Conservation District	254,160	0.00131772%
2614	Mountain Valley Mental Health Program	-	0.00000000%
2615	Humanities Council	197,985	0.00102647%
2616	Alcohol Safety Action Program	-	0.00000000%
2617	Clean Water Services	49,760,796	0.25798970%
2618	Estacada Cemetery District	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	-	0.00000000%
2620	Jackson County Fire District 4	872,399	0.00452304%

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**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2623	Evans Valley Fire District 6	-	0.00000000%
2624	Klamath Vector Control	123,921	0.00064248%
2625	Port of Newport	874,866	0.00453583%
2626	Tillamook Peoples Utility District	17,492,865	0.09069346%
2628	McKenzie Fire And Rescue	705,678	0.00365866%
2629	Metropolitan Wastewater Management Commission	-	0.00000000%
2630	Sheridan Fire District	668,838	0.00346766%
2631	Arch Cape Water-Sanitary District	206,575	0.00107101%
2632	Umpqua Regional Council of Governments	91,601	0.00047491%
2633	Port of Cascade Locks	673,066	0.00348958%
2637	Northeast Oregon Housing Authority	1,577,963	0.00818110%
2638	North Douglas County Fire and EMS	579,979	0.00300696%
2641	Suburban East Salem Water District	782,320	0.00405601%
2642	Dexter Rural Fire Protection District	-	0.00000000%
2643	Sweet Home Cemetery	160,189	0.00083052%
2644	Lakeside Water District	266,730	0.00138289%
2645	Chiloquin Agency Lake Rural Fire Protection District	152,805	0.00079223%
2646	Keno Rural Fire Protection District	218,350	0.00113206%
2647	Crooked River Ranch Rural Fire Protection District	794,974	0.00412162%
2648	Black Butte Ranch Rural Fire Protection District	1,796,045	0.00931177%
2649	Colton Fire Department	215,430	0.00111692%
2650	Pleasant Hill Fire Department	156,235	0.00081002%
2651	Imbler Rural Fire Protection District	69,982	0.00036283%
2652	The Oregon Consortium	743,693	0.00385575%
2653	Umatilla Fire Department	361,978	0.00187671%
2654	Spring Valley Rural Fire Protection District	-	0.00000000%
2655	North Bay Rural Fire Protection District	131,059	0.00067949%
2657	Mid-Willamette Valley Senior Service Agency	20,314,347	0.10532171%
2658	Salem Metropolitan Communication Agency	388,339	0.00201338%
2659	Silverton Fire District	947,161	0.00491065%
2660	Tualatin Valley Fire & Rescue	117,815,567	0.61082630%
2661	Lincoln County 911	-	0.00000000%
2662	East Central Oregon Association of Counties	51,348	0.00026622%
2663	Metropolitan Area Communications Commission	2,351,022	0.01218910%
2664	Applegate Valley Rural Fire Protection District 9	878,859	0.00455653%
2665	N NE Community Mental Health Center	251,172	0.00130223%
2666	Central City Concern	-	0.00000000%
2667	Mental Health Services West Inc	-	0.00000000%
2668	Southeast Mental Health Network Inc	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	2,161,562	0.01120683%
2670	Mt Hood Community Mental Health Ctr	496,886	0.00257615%
2671	Columbia 911 Communications District	2,879,470	0.01492889%
2672	Rockwood Water PUD	2,980,543	0.01545292%
2673	Port Orford Library	-	0.00000000%
2674	Nestucca Rural Fire District	533,392	0.00276542%
2675	Salmon Harbor-Douglas County	498,793	0.00258604%
2676	Woodburn Fire District	3,727,559	0.01932589%
2677	Portland Private Industry Council Inc	-	0.00000000%
2678	Central Oregon Regional Housing Authority	797,390	0.00413415%
2679	Columbia River Public Utility District	7,754,700	0.04020500%
2681	Cloverdale Rural Fire Protection District	362,950	0.00188175%
2684	Parkdale Fire District	332,463	0.00172369%
2685	Oregon Community College Association	338,919	0.00175716%
2686	Weston Cemetery	61,670	0.00031973%
2687	Columbia Drainage Vector Control District	148,040	0.00076753%
2688	Polk County Fire District 1	2,514,074	0.01303446%
2689	Redmond Area Park & Recreation District	615,468	0.00319095%
2692	Siuslaw Public Library	857,928	0.00444801%
2694	Philomath Fire Department	1,066,959	0.00553175%
2695	Washington County Consolidated Communications Agency	16,426,260	0.08516355%
2696	Stayton Fire District	1,383,110	0.00717087%
2697	Oregon Museum Park	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	131,645	0.00068253%

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**Oregon Public Employees Retirement System**  
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2699	Chetco Library Board	499,759	0.00259105%
2700	Lowell Rural Fire Protection District	-	0.00000000%
2701	Sisters-Camp Sherman Rural Fire Protection District	2,773,275	0.01437831%
2702	Banks Fire District 13	570,379	0.00295719%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	-	0.00000000%
2705	Lebanon Fire District	7,922,203	0.04107343%
2706	Stanfield Fire District	-	0.00000000%
2707	Clatskanie Library	184,773	0.00095797%
2708	Milton-Freewater Cemetery District 3	32,372	0.00016784%
2709	Scappoose Public Library	266,098	0.00137961%
2710	Klamath County Emergency Communications District	1,539,186	0.00798006%
2712	Jefferson County EMS	877,075	0.00454728%
2713	Port of Tillamook Bay	1,507,545	0.00781601%
2714	Winchester Bay Sanitary District	224,545	0.00116418%
2715	Jackson County Fire District 3	14,541,281	0.07539069%
2716	Neskowin Water District	509,434	0.00264121%
2717	Ice Fountain Water District	367,177	0.00190366%
2718	Curry Library	-	0.00000000%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	-	0.00000000%
2721	Klamath Housing Authority	874,561	0.00453425%
2722	Tillamook 9-1-1	315,597	0.00163624%
2723	Oregon Coastal Zone Management Association	-	0.00000000%
2724	Nehalem Bay Wastewater Agency	459,460	0.00238212%
2725	West Valley Fire District	1,234,323	0.00639947%
2726	Yamhill Communications Agency	2,181,010	0.01130766%
2728	Baker County Library District	985,797	0.00511096%
2729	Douglas County Fire District 2	23,714,976	0.12295261%
2731	Canby Utility Board	4,195,171	0.02175027%
2732	Umatilla County Special Library District	192,516	0.00099812%
2733	Wiard Memorial Park District	355,984	0.00184563%
2734	Seal Rock Water District	897,188	0.00465156%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	140,022	0.00072596%
2739	Scappoose Rural Fire Protection District	4,163,918	0.02158824%
2740	Neskowin Regional Sanitary Authority	106,136	0.00055027%
2741	Port of Garibaldi	388,458	0.00201400%
2742	Amity Fire District	239,182	0.00124006%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	66,795,481	0.34630769%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	5,030,822	0.02608279%
2749	Black Butte Ranch Police	937,379	0.00485993%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	150,019	0.00077779%
2753	Linn-Benton Housing Authority	2,006,387	0.01040231%
2754	Western Lane Ambulance District	2,530,827	0.01312132%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	2,575,159	0.01335116%
2758	Mohawk Valley Rural Fire District	205,538	0.00106563%
2760	Knappa Svensen Burnside Rural Fire Protection District	209,978	0.00108865%
2761	Clackamas River Water	6,914,255	0.03584763%
2763	Junction City Fire Department	543,981	0.00282032%
2765	Green Sanitary	649,927	0.00336961%
2766	Southwest Lincoln County Water District	573,821	0.00297503%
2767	Springfield Utility Board	113,436	0.00058812%
2768	Lake County Library District	263,596	0.00136664%
2771	Harbor Water PUD	251,313	0.00130296%
2772	Umatilla County Soil & Water District	225,356	0.00116838%
2773	Housing Authority of Jackson County	6,234,764	0.03232474%
2774	Oregon Trail Library District	271,122	0.00140566%
2776	Rainier Cemetery District	18,150	0.00009410%

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**Oregon Public Employees Retirement System**  
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2777	City of Newberg	16,059,906	0.08326415%
2778	Mulino Water District 23	146,694	0.00076055%
2779	Brownsville Rural Fire Protection District	255,057	0.00132237%
2780	Nehalem Bay Health District	92,549	0.00047983%
2781	North Bend Coos-Curry Housing Authority	1,261,788	0.00654186%
2782	Millington Rural Fire Protection District	5,813	0.00003014%
2783	Tillamook Fire District	437,286	0.00226715%
2784	Eisenschmidt Pool	383,560	0.00198860%
2785	Fern Ridge Community Library	70,708	0.00036659%
2786	Seal Rock Rural Fire Protection District	117,794	0.00061071%
2788	Port of Hood River	1,528,115	0.00792266%
2789	Farmers Irrigation District	957,832	0.00496597%
2790	Silver Falls Library District	706,708	0.00366400%
2792	North Wasco County Parks And Recreation District	799,685	0.00414604%
2793	North Lincoln Fire & Rescue District 1	1,540,060	0.00798459%
2794	Siuslaw Rural Fire Protection District 1	1,694,550	0.00878556%
2796	West Side Rural Fire Protection District	178,110	0.00092343%
2797	Vernonia Fire	100,699	0.00052208%
2798	Fairview Water District	204,091	0.00105813%
2799	Sublimity Fire District	203,050	0.00105273%
2801	Coburg Rural Fire Protection District	296,432	0.00153688%
2802	Rural Road Assessment District 3	500,045	0.00259253%
2803	Southwestern Polk County Rural Fire Protection District	23,147	0.00012001%
2804	Aurora Rural Fire Protection District	679,674	0.00352384%
2806	Multnomah County Rural Fire Protection District 14	103,518	0.00053670%
2808	Lifeways	-	0.00000000%
2809	Juntura Road District 4	36,759	0.00019058%
2810	Sutherlin Water Control District	120,343	0.00062393%
2811	Mid-Columbia Center For Living	11,556,965	0.05991821%
2812	Workforce Development Board	-	0.00000000%
2814	The Job Council	4,836,379	0.02507468%
2815	Hermiston Rural Fire Protection District	5,289,775	0.02742535%
2816	Odell Sanitary District	405,017	0.00209985%
2817	Wickiup Water District	235,687	0.00122194%
2818	Netarts Water District	234,335	0.00121493%
2819	Harrisburg Fire and Rescue	239,338	0.00124087%
2820	Central Oregon Coast Fire & Rescue District	670,310	0.00347529%
2821	Tillamook County Soil And Water Conservation District	273,336	0.00141714%
2822	Deschutes County Rural Fire Protection District 2	263,645	0.00136689%
2823	Lyons Fire District	103,147	0.00053478%
2824	Glide Fire Department	142,118	0.00073682%
2825	Northern Oregon Corrections	6,871,833	0.03562769%
2826	Wasco County Soil-Water Conservation District	631,796	0.00327561%
2828	Deschutes Public Library District	5,470,455	0.02836211%
2829	Hubbard Rural Fire Protection District	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	319,316	0.00165552%
2831	Oregon Advanced Technology Consortium, Inc	-	0.00000000%
2832	CareOregon	-	0.00000000%
2833	Boardman Rural Fire Protection District	668,079	0.00346372%
2834	Crescent Rural Fire Protection District	203,117	0.00105308%
2835	North Clackamas County Water Commission	504,751	0.00261693%
2837	NORCOM	2,346,578	0.01216606%
2838	High Desert Parks & Recreation District	15,473	0.00008022%
2839	North Morrow Vector Control District	274,763	0.00142454%
2840	Cannon Beach Rural Fire Protection District	426,629	0.00221190%
2841	Jefferson County Soil & Water Conservation District	198,007	0.00102659%
2842	Tualatin Valley Water District	19,503,196	0.10111622%
2843	Yachats Rural Fire Protection District	514,711	0.00266857%
2844	Crook County Rural Fire Protection District 1	4,555,785	0.02361991%
2845	Sunrise Water Authority	2,363,554	0.01225408%
2846	Jefferson County Library District	407,117	0.00211074%
2847	Sweet Home Fire and Ambulance District	2,498,390	0.01295315%
2848	Lane Transit District	-	0.00000000%

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**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2849	Lebanon Aquatic District	408,471	0.00211776%
2850	Lake County 4-H & Extension Service	111,518	0.00057818%
2851	East Umatilla County Rural Fire Protection District	138,407	0.00071758%
2852	Ochoco Irrigation District	716,532	0.00371493%
2853	Mill City Rural Fire Protection District	103,199	0.00053505%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	17,721,524	0.09187897%
2856	Mid-Columbia Council Of Governments	32,863	0.00017038%
2857	Sunriver Service District	4,313,065	0.02236151%
2858	Nesika Beach-Ophir Water District	216,481	0.00112237%
2859	South Lane County Fire and Rescue	5,722,614	0.02966945%
2860	Coos County Airport District	1,295,782	0.00671811%
2861	Mt Angel Fire District	67,808	0.00035156%
2864	Tri-City Water and Sanitary Authority	786,021	0.00407520%
2865	Tri-County Cooperative Weed Management Area	69,460	0.00036012%
2866	Jefferson Behavioral Health	9,288	0.00004815%
2867	West Multnomah Soil And Water Conservation District	1,206,062	0.00625295%
2869	Nehalem Bay Fire & Rescue	444,849	0.00230636%
2870	Clackamas River Water Providers	131,178	0.00068011%
2872	Emergency Communications of Southern Oregon	7,335	0.00003803%
2873	Mosier Fire District	68,151	0.00035334%
2874	Umatilla-Morrow Radio and Data District	158,987	0.00082428%
2876	Oregon Municipal Electric Utilities Association	81,429	0.00042218%
2877	Mid-Columbia Fire And Rescue V1-801	3,195,909	0.01656950%
2878	Yamhill Fire Protection District	196,261	0.00101753%
2879	LaGrande Rural Fire Protection District	130,468	0.00067642%
2880	Oregon Health & Science University	676,063,567	3.50511750%
2881	Lake Chinook Fire and Rescue District	61,665	0.00031971%
2883	Lane Fire Authority	6,827,658	0.03539866%
2884	North Central Public Health District	2,906,550	0.01506929%
2885	Siletz Rural Fire Protection District	234,212	0.00121429%
2886	Idanha-Detroit Rural Fire Protection District	-	0.00000000%
2900	Clatsop Community College	7,372,243	0.03822211%
2901	Blue Mountain Community College	15,358,335	0.07962679%
2902	Treasure Valley Community College	13,523,876	0.07011585%
2903	Umpqua Community College	21,216,256	0.10999775%
2904	Lane Community College	74,556,063	0.38654318%
2905	Mt Hood Community College	34,271,399	0.17768341%
2906	Klamath Community College	8,980,410	0.04655981%
2908	Clackamas Community College	41,745,987	0.21643614%
2910	Linn-Benton Community College	39,284,982	0.20367682%
2918	Portland Community College	214,375,187	1.11144907%
2919	Chemeketa Community College	64,137,262	0.33252589%
2922	Rogue Community College	32,430,575	0.16813948%
2995	Oregon Coast Community College	3,481,338	0.01804934%
2996	Columbia Gorge Community College	10,336,461	0.05359039%
2997	Tillamook Bay Community College	2,638,947	0.01368188%
2998	Southwestern Community College	14,811,487	0.07679160%
2999	Central Oregon Community College	47,200,364	0.24471489%
3003	Baker School District 5J	17,963,852	0.09313534%
3008	Huntington School District 16J	1,421,421	0.00736950%
3016	Burnt River High School	1,112,413	0.00576741%
3027	Pine-Eagle School District 61	3,592,318	0.01862472%
3037	Alea School	2,948,588	0.01528724%
3039	Corvallis School District 509J	59,955,930	0.31084737%
3043	Philomath School District 17J	12,624,819	0.06545461%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	100,708,347	0.52213225%
3083	Welches Elementary School	-	0.00000000%
3094	Damascus-Union School District 26	-	0.00000000%
3102	Molalla Elementary School 35	-	0.00000000%
3109	Boring School District	-	0.00000000%
3111	Sandy Elementary School District 46	-	0.00000000%

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**Oregon Public Employees Retirement System**  
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Employer Number	Employer Name	Employer Total Present	Employer Proportionate
		Value of Contribution Effort	Share Percentage
3116	Colton School District 53	9,005,437	0.04668957%
3122	Oregon City School District 62	86,317,036	0.44751909%
3138	Canby Elementary School District 86	-	0.00000000%
3160	Gladstone School District 115	6,260,805	0.03245975%
3174	Canby Union High School	-	0.00000000%
3175	Sandy Union High School	-	0.00000000%
3176	Molalla Union High School	-	0.00000000%
3179	Clatsop County School District 1C	8,762,629	0.04543070%
3186	Jewell School District 8	5,474,632	0.02838376%
3187	Seaside Schools	18,560,331	0.09622785%
3195	Warrenton-Hammond School District	10,093,650	0.05233151%
3230	Vernonia School District	9,564,099	0.04958600%
3241	Coquille School District 8	12,794,167	0.06633261%
3242	Coos Bay School District 9	31,795,291	0.16484579%
3245	North Bend Public Schools	22,463,934	0.11646646%
3252	Powers School District	2,458,915	0.01274848%
3257	Myrtle Point School District 41	11,126,947	0.05768874%
3264	Bandon School District	10,248,080	0.05313217%
3274	Crook County School District	16,455,014	0.08531263%
3275	Port Orford-Langlois School District 2Cj	4,941,092	0.02561757%
3277	Curry County School District 3C	-	0.00000000%
3281	Ophir School	-	0.00000000%
3282	Pistol River School District 16	-	0.00000000%
3283	Brookings-Harbor School District 17C	10,519,311	0.05453839%
3288	Central Curry School District 1	7,322,859	0.03796608%
3291	Bend-La Pine Public Schools	183,451,348	0.95112141%
3296	Sisters School District	7,495,834	0.03886288%
3307	Oakland School District	8,517,918	0.04416198%
3310	Roseburg Public Schools	43,899,672	0.22760213%
3316	Glide School District 12	6,804,867	0.03528050%
3318	Days Creek School District 15	3,257,267	0.01688762%
3319	South Umpqua School District	1,421,194	0.00736832%
3320	Camas Valley School District 21	3,141,726	0.01628858%
3321	North Douglas School District 22	5,418,975	0.02809520%
3324	Yoncalla School District 32	4,962,039	0.02572618%
3325	Elkton School District 34	3,626,346	0.01880114%
3331	Umpqua School District	-	0.00000000%
3335	Riddle School District	5,607,066	0.02907038%
3338	Glendale 77	4,687,565	0.02430314%
3349	Winston-Dillard Schools	208,847	0.00108279%
3353	Sutherlin School District 130	7,240,806	0.03754066%
3361	Arlington Public Schools	3,187,628	0.01652657%
3364	Condon Admin School District 25J	2,514,389	0.01303610%
3370	Prairie City School District 4	2,827,724	0.01466061%
3372	Monument School District 8	1,633,931	0.00847127%
3375	Dayville School District 16J	1,854,972	0.00961728%
3376	Long Creek Schools	1,038,574	0.00538459%
3392	Burns-Slater School District	-	0.00000000%
3394	Crane Elementary School	744,991	0.00386248%
3395	Pine Creek School	99,364	0.00051516%
3396	Diamond School District 7	358,581	0.00185910%
3397	Suntex School District	372,531	0.00193142%
3398	Drewsey School	-	0.00000000%
3399	Frenchglen School District	369,129	0.00191379%
3405	Fields-Trout Creek 33	304,723	0.00157987%
3407	Crane Union High School	2,289,736	0.01187136%
3408	Burns Union High School	-	0.00000000%
3409	Hood River County School District	47,035,203	0.24385860%
3414	City of Phoenix School District	20,316,799	0.10533443%
3415	Ashland Public Schools	44,412,344	0.23026013%
3416	Central Point School District 6	63,429,820	0.32885809%
3417	Eagle Point School District 9	54,513,459	0.28263035%
3424	Rogue River School District	10,728,724	0.05562412%

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Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3432	Prospect School District	3,493,200	0.01811084%
3439	Butte Falls School District	3,630,490	0.01882263%
3440	Pinehurst School	591,159	0.00306492%
3445	Culver School District 4	10,637,588	0.05515161%
3446	Ashwood School	114,591	0.00059411%
3447	Madras School District	40,351,767	0.20920767%
3451	Black Butte School District	647,906	0.00335913%
3453	Josephine County School District Cu	-	0.00000000%
3454	Grants Pass School District	100,213,363	0.51956595%
3455	Klamath Falls School District 1	-	0.00000000%
3456	Klamath County School District	94,097,171	0.48785596%
3457	Klamath Falls City Schools	50,928,565	0.26404411%
3460	Union School District 5	-	0.00000000%
3461	Lake County School District 7	12,323,325	0.06389148%
3462	Paisley School District	2,361,423	0.01224303%
3463	North Lake School District 14	4,150,072	0.02151645%
3464	Plush School District	295,681	0.00153299%
3465	Adel School District 21	277,562	0.00143905%
3470	Pleasant Hill School District	12,252,263	0.06352305%
3473	Eugene School District 4J	220,950,442	1.14553912%
3487	Springfield School District 19	110,941,825	0.57518871%
3494	Fern Ridge School District	11,488,191	0.05956165%
3498	Mapleton School District	4,273,076	0.02215418%
3502	Creswell School District 40	16,578,051	0.08595052%
3506	South Lane School District	20,439,494	0.10597055%
3510	Bethel School District	82,288,072	0.42663054%
3517	Crow-Applegate-Lorane District 66	5,122,372	0.02655744%
3519	McKenzie School District	4,787,397	0.02482073%
3520	Junction City School District 69	25,384,474	0.13160828%
3522	Lowell School District	5,061,965	0.02624425%
3524	Oakridge School District	8,774,804	0.04549383%
3527	Marcola School District 79	3,691,125	0.01913700%
3533	Triangle Lake Schools	4,785,097	0.02480880%
3537	Siuslaw School District 97J	12,505,852	0.06483781%
3579	Lincoln County School District	-	0.00000000%
3582	Linn County School District 5	-	0.00000000%
3610	Harrisburg Elementary School District 42J	-	0.00000000%
3613	Harris School	-	0.00000000%
3615	Central Linn School District 552C	11,037,348	0.05722421%
3618	Sweet Home School District 55	9,588,734	0.04971373%
3626	Wyatt School District 63Cj	-	0.00000000%
3647	Scio School District 95C	11,507,332	0.05966089%
3665	Santiam Canyon School District	2,628,250	0.01362642%
3676	Harrisburg High School	-	0.00000000%
3684	Ontario School District 8C	27,699,881	0.14361273%
3687	Juntura Grade School	179,962	0.00093303%
3689	Vale School District 15	-	0.00000000%
3694	Nyssa School District 26	18,647,485	0.09667970%
3696	Annex Elementary School	746,857	0.00387215%
3707	Adrian School District 61	4,462,022	0.02313379%
3709	Harper School District 66	2,147,151	0.01113211%
3712	W W Jones School	324,192	0.00168081%
3715	Vale High School	-	0.00000000%
3720	Silverton RFD	-	0.00000000%
3727	Aumsville Elementary	-	0.00000000%
3729	Jefferson School District 14Cj	6,909,331	0.03582210%
3730	North Marion School District 15	17,051,547	0.08840541%
3732	Marion Elementary School	-	0.00000000%
3735	Salem-Keizer Public Schools	424,609,257	2.20142811%
3750	St Paul School District	5,203,187	0.02697643%
3759	Eldriedge Elementary	-	0.00000000%
3760	West Stayton School District	-	0.00000000%
3761	Bethany Elementary	-	0.00000000%

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3769	Scotts Mills School	-	0.00000000%
3771	Gervais Elementary School	-	0.00000000%
3772	Stayton School District 77J	-	0.00000000%
3780	Mt Angel School District 91	12,080,262	0.06263130%
3781	Silver Crest School District 93	-	0.00000000%
3786	Woodburn School District	95,198,590	0.49356637%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	-	0.00000000%
3806	Cloverdale School District 144	-	0.00000000%
3809	Morrow County Schools	23,103,729	0.11978354%
3818	Portland Public Schools	266,214,792	1.38021655%
3820	Parkrose School District	53,865,924	0.27927314%
3821	Gresham Grade School District 4	-	0.00000000%
3823	Orient School	-	0.00000000%
3824	Reynolds School District	106,311,104	0.55118029%
3842	Corbett School District 39	16,610,320	0.08611782%
3843	David Douglas School Dist	190,819,826	0.98932400%
3847	Riverdale School	7,831,634	0.04060387%
3848	Barlow-Gresham Uhs District U2-20Jt	-	0.00000000%
3850	Dallas School Dist	44,713,720	0.23182264%
3859	Central School District 13J	22,637,898	0.11736839%
3865	Perrydale School District 21	5,094,317	0.02641198%
3887	Falls City School District	463,428	0.00240269%
3894	Sherman County School District 9	-	0.00000000%
3902	Tillamook Public Schools	8,756,511	0.04539899%
3920	Neah-Kah-Nie School District	17,927,459	0.09294666%
3927	Echo School District	2,974,682	0.01542253%
3928	Umatilla School District 6R	16,876,455	0.08749763%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	15,439,065	0.08004534%
3935	Athena-Weston School District 29Rj	10,005,862	0.05187637%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	3,831,399	0.01986426%
3944	Ukiah School	1,225,333	0.00635286%
3957	Helix School District	2,853,239	0.01479290%
3958	Pilot Rock School District 2R	3,363,193	0.01743680%
3959	Mcloughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	18,006,137	0.09335457%
3966	Union County School District	2,865,126	0.01485453%
3967	North Powder School District	4,095,480	0.02123342%
3969	Imbler School District	4,994,432	0.02589412%
3970	Cove School District	3,929,857	0.02037473%
3973	Elgin School District 23	5,538,567	0.02871524%
3986	Joseph School District 6	4,848,313	0.02513655%
3990	Wallowa School	3,906,932	0.02025587%
3993	Enterprise School District 21	5,686,967	0.02948464%
4003	Troy School District 54	155,777	0.00080764%
4008	Chenowith School District	-	0.00000000%
4012	Dufur Schools	5,260,533	0.02727375%
4022	Maupin Grade School 84	-	0.00000000%
4025	West Union School District 1	-	0.00000000%
4030	Hillsboro Elementary School District 7	-	0.00000000%
4034	Gaston Public Schools	4,438,116	0.02300985%
4035	Banks School District	11,139,550	0.05775408%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	432,240,868	2.24099494%
4080	North Plains School District 70	-	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,597,131	0.00828048%
4114	Fossil School District 21J	2,705,168	0.01402521%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29Jt	38,010,002	0.19706656%

The accompanying notes are an integral part of this schedule.



**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4142	McMinnville Schools	78,504,872	0.40701617%
4144	Sheridan School District 48J	14,326,415	0.07427670%
4166	Yamhill-Carlton School District 1	4,154,618	0.02154002%
4185	Lebanon School District Uh-1	-	0.00000000%
4189	Wasco County High School	-	0.00000000%
4203	Victor Point School	-	0.00000000%
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	2,304,393	0.01194735%
4220	Jefferson County Education Service District	2,740,499	0.01420838%
4221	Marion Education Service District	-	0.00000000%
4223	InterMountain Education Service District	17,301,330	0.08970043%
4224	Wallowa County Region 18	3,257,627	0.01688948%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	2,443,014	0.01266604%
4227	Cascade School District Uh5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	13,995,207	0.07255952%
4237	Douglas Education Service District	23,929,541	0.12406504%
4238	Multnomah Education Service District	25,129,828	0.13028804%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	23,188,375	0.12022239%
4254	Willamette Education Service District	18,154,211	0.09412228%
4258	Hermiston School District 8R	44,990,766	0.23325901%
4259	Clackamas Education Service District	28,671,019	0.14864769%
4260	Greater Albany School District 8J	99,630,900	0.51654612%
4268	Lake Oswego School District	59,350,677	0.30770937%
4270	Silver Falls School District	37,305,914	0.19341615%
4271	Malheur Education Service District Region 14	5,405,254	0.02802407%
4272	Linn-Benton-Lincoln Education Service District	35,064,428	0.18179495%
4273	Double O School District	117,037	0.00060679%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	16,432,298	0.08519485%
4277	Mitchell School	1,835,129	0.00951441%
4279	St Helens School District 502	14,828,857	0.07688166%
4280	Northwest Regional Education Service District	78,852,260	0.40881723%
4286	Southern Oregon Education Service District	34,774,612	0.18029237%
4288	Medford School District 549C	148,791,736	0.77142527%
4291	Dayton Public Schools	6,611,324	0.03427705%
4293	Lake County Education Service District	1,744,346	0.00904373%
4294	Harney Education Service District Region XVII	3,648,257	0.01891474%
4295	Wasco County Education Service District	3,781,338	0.01960472%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	3,941,563	0.02043542%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	29,756,272	0.15427429%
4311	Redmond School District 2J	72,917,064	0.37804563%
4312	Reedsport School District	4,635,188	0.02403158%
4313	Forest Grove School District	69,658,264	0.36115006%
4314	Willamina School District 30J	10,250,357	0.05314398%
4315	John Day School District	6,174,799	0.03201385%
4316	Tigard-Tualatin School District 23J	162,625,582	0.84314819%
4317	Sherwood School District 88J	62,709,152	0.32512171%
4320	Rainier School District 13	8,275,036	0.04290273%
4321	North Clackamas School District 12	122,033,567	0.63269493%
4323	Estacada School District 108	16,657,418	0.08636201%
4324	Centennial School District 28	113,215,065	0.58697455%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	1,439,858	0.00746508%
4329	Gervais School District 1	6,693,428	0.03470273%
4330	Vale School District 84	16,361,316	0.08482684%
4331	Molalla River School District	5,592,821	0.02899653%
4332	Gresham-Barlow School District 10	103,316,176	0.53565279%
4333	Canby School District	23,783,036	0.12330547%

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4334	Cascade School District 5	14,346,155	0.07437904%
4335	Milton-Freewater Unified School District 7	10,240,006	0.05309031%
4336	Nestucca Valley School District 101	7,195,168	0.03730405%
4337	Sherman County School District	4,425,327	0.02294354%
4338	Three Rivers U J School District	47,013,400	0.24374556%
4339	Lebanon Community School District	53,139,880	0.27550889%
4340	Monroe School District 1J	4,976,253	0.02579987%
4341	Hillsboro School District 1J	214,857,216	1.11394819%
4342	North Santiam School District 29J	14,764,678	0.07654891%
4343	Harrisburg School District 7	13,973,185	0.07244534%
4344	South Wasco County School District 1	4,639,068	0.02405170%
4345	Oregon Trail School District 46	61,525,049	0.31898262%
4346	Knappa School District 4	8,073,883	0.04185983%
4347	Clatskanie School District 6J	12,185,235	0.06317554%
4348	Lourdes Charter School	504,696	0.00261665%
4350	Ridgeline Montessori	2,361,328	0.01224254%
4351	The Village School	551,150	0.00285749%
4352	Armadillo Technical Institute	1,405,278	0.00728580%
4354	Opal Charter School	567,628	0.00294292%
4355	Three Rivers Charter School	1,680,101	0.00871065%
4358	Detroit Lake Charter School	-	0.00000000%
4360	Luckiamute Valley Charter School	2,231,632	0.01157011%
4361	Rimrock Expeditionary Alternative Learning	1,980,612	0.01026868%
4362	Kings Valley Charter School	122,912	0.00063725%
4363	Multisensory Learning Academy	2,999,723	0.01555236%
4365	Mitch Charter School	1,910,456	0.00990495%
4366	Sand Ridge Charter School	2,499,179	0.01295724%
4367	Arthur Academy Charter School	1,171,718	0.00607489%
4369	Trillium Charter School	2,366,027	0.01226690%
4370	Howard Street Charter School, Inc.	525,959	0.00272689%
4371	The Lighthouse School	2,046,121	0.01060831%
4373	Sheridan Japanese School Foundation	749,435	0.00388552%
4374	Ione School District	4,464,973	0.02314909%
4375	Eddyville Charter School	2,186,623	0.01133676%
4376	Four Rivers Community School	3,082,623	0.01598216%
4378	Mosier Community School	1,992,704	0.01033137%
4379	Siletz Valley School	2,626,278	0.01361619%
4380	The Emerson School	1,296,681	0.00672277%
4381	North Wasco County School District 21	27,021,724	0.14009676%
4382	Self Enhancement Inc	1,104,414	0.00572594%
4383	City View Charter School	1,923,739	0.00997381%
4386	Nixyaawii Community School	1,185,327	0.00614544%
4388	West Lane Tech	957,497	0.00496424%
4390	Oregon Connections Academy	20,191,662	0.10468564%
4392	Eagleridge High School	1,801,992	0.00934260%
4393	Cascade Heights Public Charter School	1,779,159	0.00922422%
4395	Siletz Valley Early College Academy	825,085	0.00427773%
4396	Sweet Home Charter School	1,474,615	0.00764529%
4397	Springwater Environmental Sciences School	2,406,155	0.01247495%
4398	LEP High	5,117,049	0.02652984%
4400	Phoenix School	78,529	0.00040714%
4401	Ballston Community School	715,618	0.00371019%
4402	Sage Community School	788,564	0.00408839%
4403	Portland Village School	3,364,155	0.01744179%
4404	Alliance Charter Academy	4,501,229	0.02333706%
4405	Forest Grove Community School	2,045,036	0.01060269%
4407	Madrone Trail Public Charter School	2,218,450	0.01150177%
4408	Muddy Creek Charter School	829,777	0.00430206%
4409	Southwest Charter School	1,529,398	0.00792931%
4410	Ace Academy	1,242,099	0.00643978%
4411	Sherwood Charter School	1,426,832	0.00739755%
4412	Estacada Web Academy	4,384,444	0.02273158%
4418	Lewis And Clark Montessori Charter School	2,267,532	0.01175624%

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Employer Allocations**  
**June 30, 2016**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Employer Total Present Value of Contribution Effort</b>	<b>Employer Proportionate Share Percentage</b>
4419	Silvies River Web Academy	522,532	0.00270912%
4420	Oregon Virtual Academy	7,960,442	0.04127169%
4421	Home Scholars Academy of Oakridge and Westfir	76,330	0.00039574%
4422	Redmond Proficiency Academy	6,975,392	0.03616460%
4423	Molalla River Academy	1,591,747	0.00825257%
4424	The Ivy School	1,023,724	0.00530760%
4429	Clackamas Web Academy	58,839	0.00030506%
4430	Clackamas Charter Alliance 2	237,583	0.00123177%
4431	Corbett Charter School	2,385,697	0.01236888%
4432	Renaissance Public Academy	366,852	0.00190198%
4433	Powell Butte Community Charter School	1,854,554	0.00961512%
4434	Logos Public Charter School	8,180,844	0.04241438%
4435	Sunny Wolf Charter School	825,274	0.00427871%
4436	Academy Of Arts & Academics	1,570,938	0.00814468%
4437	Center for Advance Learning	1,983,559	0.01028396%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	623,239	0.00323124%
4441	Baker Web Academy	5,129,386	0.02659380%
4443	Knova Learning Oregon	2,602,198	0.01349135%
4444	Bennett Pearson Academy, Inc.	1,229,841	0.00637623%
4446	Coburg Community Charter School	1,622,130	0.00841009%
4447	Arco Iris Spanish Immersion Charter School	1,510,873	0.00783327%
4448	Gresham Barlow Web Academy	3,425,162	0.01775809%
4449	Mosier Middle School	904,091	0.00468735%
4450	Sauvie Island Academy	2,759,675	0.01430780%
4451	River's Edge Academy Charter School	1,319,435	0.00684074%
4452	South Columbia Family School	324,295	0.00168134%
4453	Woodland Educational Initiative	1,060,454	0.00549803%
4454	Le Monde Immersion Charter School	1,401,117	0.00726423%
4455	Hope Chinese Charter School	1,502,197	0.00778829%
4456	Insight School of Oregon Charter	2,607,161	0.01351708%
4457	Oregon Virtual Education East	178,215	0.00092397%
4458	Oregon Virtual Education West	106,723	0.00055332%
4459	Crater Lake Charter Academy	885,852	0.00459279%
4460	Kairos PDX	122,062	0.00063284%
4461	Mountain View Academy	324,319	0.00168146%
4462	Bend International School	-	0.00000000%
4463	Dallas Community School-Community Innovation Partners	-	0.00000000%
4464	The Valley School Of Southern Oregon	-	0.00000000%
	Total	<u>\$ 19,287,900,237</u>	<u>100%</u>

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion				
1000	State Agencies	\$ 4,026,252,725	\$ 133,206,036	\$ 858,702,956	\$ 795,418,610	\$ 95,778,677	\$ 1,883,106,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721,452,823	23,696,668	\$ 745,149,491
2000	Lake County	6,168,369	204,077	1,315,565	1,218,611	-	2,738,253	-	-	237,587	237,587	1,105,293	(56,224)	1,049,069	
2001	Clackamas County	261,491,251	8,651,273	55,769,800	51,659,700	467,092	116,547,865	-	-	8,915,730	8,915,730	46,855,877	(1,936,045)	44,919,832	
2002	Curry County	13,260,198	438,705	2,828,082	2,619,659	6,157	5,892,603	-	-	359,079	359,079	2,376,057	(81,696)	2,294,361	
2003	Douglas County	86,792,658	2,871,480	18,510,788	17,146,588	-	38,528,856	-	-	5,776,748	5,776,748	15,552,131	(1,352,129)	14,200,002	
2004	Harney County	7,134,385	236,037	1,521,593	1,409,455	36,463	3,203,548	-	-	45,612	45,612	1,278,390	116	1,278,506	
2005	Jackson County	87,997,615	2,911,346	18,767,777	17,384,637	-	39,063,760	-	-	2,424,631	2,424,631	15,768,043	(581,303)	15,186,740	
2006	Jefferson County	9,655,221	319,437	2,059,227	1,907,467	-	4,286,131	-	-	128,029	128,029	1,730,092	(32,756)	1,697,336	
2007	Klamath County	5,737,700	189,828	1,223,714	1,133,529	850,497	3,397,568	-	-	-	-	1,028,122	198,045	1,226,167	
2008	Lane County	166,611,420	5,512,234	35,534,212	32,915,426	158,870	74,120,742	-	-	-	-	29,854,629	41,090	29,895,719	
2009	Marion County	119,297,563	3,946,885	25,443,303	23,568,193	244,508	53,202,889	-	-	679,457	679,457	21,376,592	(86,099)	21,290,493	
2011	Washington County	250,282,445	8,280,437	53,379,231	49,445,310	80,385	111,185,363	-	-	7,348,792	7,348,792	44,847,402	(1,685,379)	43,162,023	
2012	Grant County	2,480,097	82,052	528,945	489,963	563,144	1,664,104	-	-	-	-	444,402	133,795	578,197	
2013	Umatilla County	20,099,744	664,987	4,286,792	3,970,866	78,167	9,000,812	-	-	36,768	36,768	3,601,616	7,364	3,608,980	
2014	Linn County	73,028,662	2,416,107	15,575,259	14,427,400	1,169	32,419,935	-	-	2,990,798	2,990,798	13,085,799	(695,191)	12,390,608	
2015	Yamhill County	28,462,558	941,666	6,070,380	5,623,007	43,488	12,678,541	-	-	773,073	773,073	5,100,125	(166,994)	4,933,131	
2016	Sherman County	4,455,912	147,421	950,339	880,301	-	1,978,061	-	-	157,426	157,426	798,442	(37,447)	760,995	
2017	Columbia County	11,774,406	389,549	2,511,198	2,326,129	-	5,226,876	-	-	454,562	454,562	2,109,822	(113,634)	1,996,188	
2018	Coos County	29,325,439	970,214	6,254,411	5,793,476	-	13,018,101	-	-	861,464	861,464	5,254,742	(200,935)	5,053,807	
2020	Wasco County	9,892,442	327,285	2,109,820	1,954,331	-	4,391,436	-	-	879,892	879,892	1,772,599	(220,240)	1,552,359	
2021	Baker County	8,746,880	289,385	1,865,499	1,728,016	2,775	3,885,675	-	-	407,861	407,861	1,567,329	(94,035)	1,473,294	
2022	Gilliam County	3,862,711	127,795	823,823	763,110	17,355	1,732,083	-	-	135,449	135,449	692,148	(26,396)	665,752	
2023	Morrow County Rural School District Board	-	-	-	-	2	2	-	-	618	618	-	(143)	(143)	
2027	Deschutes County	93,391,575	3,089,801	19,918,179	18,450,257	402,174	41,860,411	-	-	1,187,133	1,187,133	16,734,572	(157,791)	16,576,781	
2028	Union County	-	-	-	-	-	-	-	-	-	-	-	-	-	
2035	Hood River County	7,791,691	257,783	1,661,780	1,539,311	392,824	3,851,698	-	-	-	-	1,396,171	95,739	1,491,910	
2036	Clatsop County	18,027,647	596,433	3,844,864	3,561,507	-	8,002,804	-	-	393,609	393,609	3,230,323	(95,189)	3,135,134	
2037	Polk County	26,737,435	884,591	5,702,452	5,282,195	-	11,869,238	-	-	1,904,610	1,904,610	4,791,005	(450,579)	4,340,426	
2038	Multnomah County	526,780,834	17,428,912	112,349,693	104,069,791	2,285,295	236,132,991	-	-	4,369,692	4,369,692	94,392,366	(344,062)	94,048,304	
2039	Malheur County	10,512,101	347,786	2,241,978	2,076,750	-	4,666,514	-	-	128,781	128,781	1,883,634	(36,435)	1,847,199	
2040	Benton County	35,000,538	1,157,971	7,464,774	6,914,638	100,946	15,638,329	-	-	75,566	75,566	6,271,647	12,116	6,283,763	
2042	Josephine County	27,458,289	908,440	5,856,193	5,424,606	-	12,189,239	-	-	1,196,514	1,196,514	4,920,173	(296,655)	4,623,518	
2043	Lincoln County	6,857,708	226,883	1,462,584	1,354,795	152,187	3,196,449	-	-	288,064	288,064	1,228,813	(22,231)	1,206,582	
2044	Crook County	2,127,997	70,403	453,851	420,403	7,273	951,930	-	-	988	988	381,310	1,401	382,711	
2050	Wallowa County	237,626	7,862	50,680	46,945	29,163	134,650	-	-	-	-	42,579	7,649	50,228	
2052	Tillamook County	15,694	519	3,347	3,100	-	6,966	-	-	1,175	1,175	2,812	(274)	2,538	
2099	State Judiciary	40,770,985	1,348,882	8,695,471	8,054,636	5,866,806	23,965,795	-	-	469,939	469,939	7,305,637	1,226,157	8,531,794	
2100	City of Roseburg	22,212,503	734,887	4,737,393	4,388,259	737	9,861,276	-	-	988,206	988,206	3,980,196	(229,599)	3,750,597	
2101	City of Salem	146,257,527	4,838,838	31,193,216	28,894,351	-	64,926,405	-	-	1,999,404	1,999,404	26,207,472	(480,707)	25,726,765	
2102	City of Medford	60,013,815	1,985,519	12,799,505	11,856,212	182,325	26,823,561	-	-	636,300	636,300	10,753,706	(94,352)	10,659,354	
2103	City of Albany	52,203,413	1,727,117	11,133,734	10,313,204	199,956	23,374,011	-	-	2,039,254	2,039,254	9,354,182	(415,434)	8,938,748	
2104	City of Ashland	34,849,280	1,152,966	7,432,514	6,884,756	227,037	15,697,273	-	-	1,483,453	1,483,453	6,244,544	(278,213)	5,966,331	
2105	City of Astoria	11,499,655	380,459	2,452,600	2,271,849	27,857	5,132,765	-	-	604,792	604,792	2,060,591	(132,455)	1,928,136	
2106	City of Beaverton	72,778,259	2,407,823	15,521,854	14,377,930	505,454	32,813,061	-	-	2,049,062	2,049,062	13,040,930	(327,863)	12,713,067	
2107	City of Bend	56,716,178	1,876,419	12,096,198	11,204,737	48,477	25,225,831	-	-	85	85	10,162,811	11,249	10,174,060	
2109	City of Canby	9,616,874	318,168	2,051,048	1,899,891	60,380	4,329,487	-	-	579,199	579,199	1,723,220	(116,938)	1,606,282	
2110	City of Coquille	3,026,107	100,117	645,396	597,832	37,306	1,380,651	-	-	155,999	155,999	542,240	(25,306)	516,934	
2111	City of Eugene	201,536,828	6,667,719	42,982,962	39,815,221	1,554,658	91,020,560	-	-	426,816	426,816	36,112,813	236,014	36,348,827	
2112	City Of Forest Grove	11,511	381	2,455	2,274	18	5,128	-	-	1,265	1,265	2,063	(288)	1,775	
2113	City of Grants Pass	27,112,367	896,996	5,782,416	5,356,266	-	12,035,678	-	-	1,538,040	1,538,040	4,858,188	(361,615)	4,496,573	
2114	City of Gresham	77,701,855	2,570,717	16,571,939	15,350,626	814,773	35,308,055	-	-	12,344	12,344	13,923,175	236,768	14,159,943	
2115	City of Hillsboro	86,612,324	2,865,514	18,472,327	17,110,961	-	38,448,802	-	-	2,667,712	2,667,712	15,519,817	(631,223)	14,888,594	
2117	City of McMinnville	34,394,295	1,137,914	7,335,477	6,794,870	88,809	15,357,070	-	-	1,557,564	1,557,564	6,163,016	(336,104)	5,826,912	
2118	City of Ontario	10,905,056	360,987	2,325,786	2,154,381	-	4,840,954	-	-	808,914	808,914	1,954,046	(190,107)	1,763,939	
2119	City of Oregon City	20,523,344	679,002	4,377,136	4,054,552	130,958	9,241,648	-	-	201,276	201,276	3,677,520	(8,291)	3,669,229	
2120	City of Lake Oswego	53,184,560	1,759,578	11,342,989	10,507,038	-	23,609,605	-	-	2,610,385	2,610,385	9,529,991	(611,897)	8,918,094	
2121	City of Portland	567,965,517	18,790,781	121,133,397	112,206,156	2,156,015	254,286,349	-	-	-	-	101,772,133	624,886	102,397,019	
2122	City of Redmond	16,573,183	548,313	3,534,662	3,274,166	153,435	7,510,576	-	-	-	-	2,969,702	40,403	3,010,105	
2123	City of St Helens	8,459,661	279,883	1,804,242	1,671,274	-	3,755,399	-	-	455,157	455,157	1,515,863	(107,233)	1,408,630	
2125	City of Vernonia	731,028	24,186	155,911	144,420	-	324,517	-	-	71,200	71,200	130,991	(17,766)	113,225	
2126	City of West Linn	14,941,668	494,336	3,186,699	2,951,847	-	6,632,882	-	-	600,436	600,436	2,677,355	(153,296)	2,524,059	
2127	City of Cottage Grove	8,789,141	290,783	1,874,513	1,736,365	71,018	3,972,679	-	-	-	-	1,574,901	19,729	1,594,630	
2128	City of Tillamook	3,331,662	110,226	710,563	658,197	51,889	1,530,875	-	-	199,736	199,736	596,991	(31,188)	565,803	

**Oregon Public Employees Retirement System  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Total Pension Expense*				
2129	City of Sweet Home	384,674	12,727	82,042	75,995	137,945	308,709	-	-	-	-	68,929	32,080	101,009	
2131	City of Drain	1,005,621	33,270	214,475	198,669	13,344	459,758	-	-	-	42,494	180,194	(5,957)	174,237	
2132	Eugene Water & Electric Board	105,883,444	3,503,087	22,582,394	20,918,126	-	47,003,607	-	-	-	5,607,958	5,607,958	(1,360,436)	17,612,518	
2138	City of Hood River	8,096,630	267,872	1,726,817	1,599,554	26,420	3,620,663	-	-	-	63,840	1,450,812	(12,633)	1,438,179	
2139	City of Reedsport	1,580,685	52,296	337,122	312,277	164,664	866,359	-	-	-	-	283,238	40,280	323,518	
2140	City of Lebanon	8,914,453	294,929	1,901,239	1,761,122	49,693	4,006,983	-	-	-	473,969	1,597,356	(95,610)	1,501,746	
2142	City of Sherwood	12,387,444	409,831	2,641,944	2,447,239	101,506	5,600,520	-	-	-	416,535	2,219,671	(67,014)	2,152,657	
2143	City of Oakland	348,281	11,523	74,280	68,806	1,000	155,609	-	-	-	6,577	62,408	(1,701)	60,707	
2145	City of Vale	828,048	27,395	176,603	163,588	6,762	374,348	-	-	-	1,736	148,376	1,063	149,439	
2146	City of Prineville	4,368,284	144,522	931,650	862,990	10,635	1,949,797	-	-	-	1,189,364	782,740	(273,468)	509,272	
2147	City of Wheeler	290,385	9,607	61,932	57,368	5,419	134,326	-	-	-	-	52,033	1,336	53,369	
2148	City of Klamath Falls	13,883,611	459,331	2,961,041	2,742,819	274,273	6,437,464	-	-	-	-	2,487,765	74,604	2,562,369	
2149	City of Canyonville	551,153	117,548	108,885	-	244,668	-	-	-	-	46,164	98,760	(11,902)	86,858	
2150	City of Bandon	3,825,491	126,564	815,885	755,756	-	1,698,205	-	-	-	306,143	306,143	685,479	(71,343)	614,136
2152	City of Coos Bay	15,273,229	505,305	3,257,413	3,017,349	191,992	6,972,059	-	-	-	423,043	423,043	2,736,767	(41,913)	2,694,854
2154	City of Pendleton	14,213,462	470,243	3,031,390	2,807,984	-	6,309,617	-	-	-	288,891	2,546,870	(68,028)	2,478,842	
2155	City of Corvallis	45,860,058	1,517,251	9,780,848	9,060,023	-	20,358,122	-	-	-	1,164,227	1,164,227	8,217,534	(274,181)	7,943,353
2157	City of Monmouth	5,984,095	197,980	1,276,264	1,182,206	46,496	2,702,946	-	-	-	79,183	1,072,273	(4,739)	1,067,534	
2158	City of Milton-Freewater	7,963,262	263,460	1,698,372	1,573,206	-	3,535,038	-	-	-	355,826	1,426,914	(85,670)	1,341,244	
2159	City of Baker City	7,151,804	236,613	1,525,308	1,412,896	-	3,174,817	-	-	-	400,519	1,281,512	(94,913)	1,186,599	
2160	City of Hermiston	10,563,046	349,472	2,252,844	2,086,815	111,484	4,800,615	-	-	-	725,332	725,332	1,892,762	(135,892)	1,756,870
2161	City of Pilot Rock	588,861	19,482	125,590	116,334	-	261,406	-	-	-	73,820	73,820	105,516	(17,602)	87,914
2162	City of Clatskanie	2,443,348	80,837	521,108	482,703	52,059	1,136,707	-	-	-	45,662	45,662	437,817	4,692	442,509
2163	City of Milwaukie	15,159,281	501,535	3,233,110	2,994,838	372,537	7,102,020	-	-	-	93,400	93,400	2,716,349	59,165	2,775,514
2165	City of Cornelius	3,616,700	119,656	771,355	714,508	18,601	1,624,120	-	-	-	301,349	301,349	648,066	(64,610)	583,456
2166	City of Nyssa	1,483,624	49,085	316,421	293,102	16,268	674,876	-	-	-	94,715	94,715	265,846	(17,242)	248,604
2167	City of Athena	213,508	7,064	45,536	42,180	-	94,780	-	-	-	985	985	38,258	(274)	37,984
2168	City of Oakridge	2,335,233	77,260	498,049	461,344	10,810	1,047,463	-	-	-	16,043	16,043	418,444	(52)	417,892
2170	City of Madras	3,040,049	100,578	648,369	600,586	6,468	1,356,001	-	-	-	375,659	375,659	544,738	(85,461)	459,277
2172	City of Sandy	6,965,702	230,456	1,485,617	1,376,131	20,382	3,112,586	-	-	-	201,402	201,402	1,248,164	(40,844)	1,207,320
2174	City of Mt Angel	1,259,845	41,681	268,695	248,892	77,772	637,040	-	-	-	-	225,748	18,538	244,286	
2175	City of Umatilla	2,476,655	81,939	528,211	489,283	146,519	1,245,952	-	-	-	-	443,785	37,466	481,251	
2176	City of Scappoose	3,267,180	108,093	696,811	645,458	-	1,450,362	-	-	-	327,060	327,060	585,437	(83,568)	501,869
2177	City of Condon	351,836	11,640	75,038	69,508	-	156,186	-	-	-	49,107	49,107	63,045	(12,372)	50,673
2178	City of Boardman	2,262,052	74,839	482,441	446,887	-	1,004,167	-	-	-	213,582	213,582	405,331	(51,751)	353,580
2179	City of Estacada	1,556,613	51,500	331,988	307,521	6,907	697,916	-	-	-	43,952	278,925	(8,190)	270,735	
2180	City of Enterprise	1,483,837	49,092	316,467	293,144	-	658,703	-	-	-	89,257	89,257	265,885	(22,046)	243,839
2181	City of Central Point	8,889,237	294,095	1,895,861	1,756,140	82,873	4,028,969	-	-	-	286,617	286,617	1,592,837	(42,280)	1,550,557
2182	City of Cascade Locks	1,313,569	43,459	280,153	259,506	15,019	598,137	-	-	-	22,561	22,561	235,375	(3,142)	232,233
2183	City of Myrtle Point	2,007,601	66,420	428,173	396,618	106,880	998,091	-	-	-	-	359,736	27,777	387,513	
2184	City of Port Orford	836,296	27,668	178,362	165,217	-	371,247	-	-	-	29,198	29,198	149,853	(6,820)	143,033
2185	City of Wood Village	1,473,372	48,746	314,235	291,077	-	654,058	-	-	-	23,405	23,405	264,009	(5,790)	258,219
2186	City of Chiloquin	95,157	3,148	20,295	18,799	-	42,242	-	-	-	2,569	17,051	(644)	16,407	
2187	City of Philomath	2,682,780	88,758	572,173	530,005	70,415	1,261,251	-	-	-	17,863	17,863	480,720	11,121	491,841
2188	City of Talent	1,987,393	65,752	423,863	392,625	63,373	945,613	-	-	-	-	356,115	16,099	372,214	
2189	City of Willamina	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2191	City of Huntington	207,451	6,863	44,244	40,984	5,771	97,862	-	-	-	-	37,173	1,433	38,606	
2192	City of North Plains	1,348,773	44,623	287,661	266,461	26,080	624,825	-	-	-	31,621	31,621	241,683	317	242,000
2193	City of Heppner	159,827	5,288	34,087	31,575	57,314	128,264	-	-	-	-	28,639	13,329	41,968	
2194	City of Cave Junction	892,134	29,516	190,271	176,248	3,401	399,436	-	-	-	32,452	159,859	(6,546)	153,313	
2195	City of Metolius	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2196	City of Hubbard	1,540,991	50,983	328,656	304,435	-	684,074	-	-	-	99,010	99,010	276,126	(23,994)	252,132
2197	City of Myrtle Creek	1,660,803	54,947	354,209	328,105	8,298	745,559	-	-	-	66,004	66,004	297,595	(12,909)	284,686
2198	City of Carlton	628,225	20,784	133,985	124,111	91,400	370,280	-	-	-	-	112,570	22,053	134,623	
2199	City of Junction City	4,812,455	159,217	1,026,381	950,739	-	2,136,337	-	-	-	137,599	137,599	862,330	(32,932)	829,398
2200	City of Wallowa	206,260	6,824	43,990	40,748	5,026	96,588	-	-	-	1,805	1,805	36,959	1,058	38,017
2201	City of Coburg	814,033	26,932	173,614	160,819	40,334	401,699	-	-	-	6,639	6,639	145,864	7,428	153,292
2202	City of Dallas	8,601,061	284,561	1,834,400	1,699,209	-	3,818,170	-	-	-	290,729	290,729	1,541,200	(69,633)	1,471,567
2203	City of Rockaway Beach	1,200,193	39,708	255,972	237,108	24,264	557,052	-	-	-	63,548	215,059	(7,643)	207,416	
2204	City of Burns	1,036,671	34,298	221,097	204,803	7,515	467,713	-	-	-	30,943	30,943	185,758	(4,986)	180,772
2205	City of Elgin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2206	City of Weston	150,673	4,985	32,135	29,767	-	66,887	-	-	-	17,270	17,270	26,999	(4,203)	22,796
2207	City of Mill City	464,167	15,357	98,996	91,700	-	206,053	-	-	-	16,513	16,513	83,173	(3,866)	79,307

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
					Changes in Employer Proportion	Changes in Employer Proportion				Changes in Employer Proportion	Changes in Employer Proportion			Proportion	Proportion
2208	City of Fairview	5,074,018	167,871	1,082,166	1,002,413	80,286	2,332,736	-	-	-	9,737	9,737	909,199	15,807	925,006
2209	City of Monroe	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2210	City of Helix	28,249	935	6,025	5,581	-	12,541	-	-	-	532	532	5,062	(139)	4,923
2211	City of Jefferson	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2212	Town of Lakeview	1,444,651	47,795	308,109	285,402	61,289	702,595	-	-	-	-	-	258,863	14,646	273,509
2213	City of Stanfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2214	City of Yamhill	587,554	19,439	125,311	116,076	28,716	289,542	-	-	-	14,237	14,237	105,282	2,491	107,773
2215	City of Powers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2216	City of Brookings	5,697,134	188,486	1,215,062	1,125,515	9,454	2,538,517	-	-	-	36,144	36,144	1,020,853	(5,626)	1,015,227
2217	City of Sutherlin	2,930,363	96,949	624,976	578,917	49,448	1,350,290	-	-	-	65,384	65,384	525,083	(661)	524,422
2218	City of Prairie City	290,205	9,601	61,894	57,332	35,094	163,921	-	-	-	-	-	52,001	8,670	60,671
2219	City of Sheridan	1,128,865	37,348	240,760	223,016	-	501,124	-	-	-	38,403	38,403	202,278	(9,811)	192,467
2220	City of Garibaldi	788,278	26,080	168,121	155,731	51,564	401,496	-	-	-	-	-	141,249	13,290	154,539
2221	City of Sisters	1,259,220	41,661	268,561	248,769	4,588	563,579	-	-	-	4,440	4,440	225,636	(239)	225,397
2222	City of Jacksonville	1,525,109	50,457	325,269	301,298	29,074	706,098	-	-	-	22,909	22,909	273,280	24	273,304
2223	City of Cannon Beach	3,152,226	104,289	672,294	622,748	39,891	1,439,222	-	-	-	114,559	114,559	564,838	(14,909)	549,929
2224	City of Falls City	356,784	11,804	76,094	70,486	16,997	175,381	-	-	-	-	-	63,931	4,049	67,980
2225	City of Echo	401,105	13,270	85,546	79,242	7,743	185,801	-	-	-	15,838	15,838	71,873	(1,406)	70,467
2226	City of Hines	852,821	28,215	181,886	168,482	19,188	397,771	-	-	-	-	-	152,815	5,087	157,902
2227	Town Of Bonanza	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2228	City of Turner	758,008	25,078	161,665	149,751	8,913	345,407	-	-	-	3,955	3,955	135,825	910	136,735
2229	City of John Day	1,009,128	33,386	215,223	199,361	-	447,970	-	-	-	12,753	12,753	180,823	(3,739)	177,084
2231	City of Banks	463,992	15,351	98,958	91,665	44,266	250,240	-	-	-	-	-	83,141	11,168	94,309
2232	City of Joseph	321,819	10,647	68,636	63,578	3,372	146,233	-	-	-	2,664	2,664	57,666	1	57,667
2233	City of Lafayette	656,918	21,734	140,105	129,779	8,924	300,542	-	-	-	79,598	79,598	117,711	(15,887)	101,824
2234	City of Aumsville	1,418,373	46,926	302,505	280,211	235,127	864,769	-	-	-	51,246	51,246	254,154	39,609	293,763
2235	City of Amity	582,280	19,264	124,186	115,034	3,579	262,063	-	-	-	42,266	42,266	104,337	(8,776)	95,561
2236	City of Creswell	1,205,977	39,899	257,206	238,251	78,319	613,675	-	-	-	29,063	29,063	216,096	9,666	225,762
2237	City of Troutdale	7,989,157	264,316	1,703,895	1,578,322	57,657	3,604,190	-	-	-	277,838	277,838	1,431,554	(47,656)	1,383,898
2238	City of Warrenton	5,015,196	165,925	1,069,621	990,792	62,950	2,289,288	-	-	-	95,499	95,499	898,659	(3,694)	894,965
2240	City of Wilsonville	16,754,659	554,317	3,573,366	3,310,018	160,003	7,597,704	-	-	-	777,240	777,240	3,002,220	(133,694)	2,868,526
2241	City of Bay City	477,242	15,789	94,283	101,784	7,932	219,788	-	-	-	4,293	4,293	85,516	582	86,098
2242	City of Gaston	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2243	City Of Brownsville	892,598	29,531	190,370	176,340	1,104	397,345	-	-	-	89,081	89,081	159,942	(20,392)	139,550
2244	City of Lakeside	487,762	16,137	104,028	96,361	46,874	263,400	-	-	-	-	-	87,401	12,429	99,830
2245	City of Dundee	1,022,928	33,843	218,166	202,088	18,015	472,112	-	-	-	5,439	5,439	183,296	2,590	185,886
2246	City of Merrill	84,087	2,782	17,934	16,612	26,744	64,072	-	-	-	-	-	15,067	6,247	21,314
2247	City of Malin	172,939	5,722	36,884	34,165	-	76,771	-	-	-	15,537	15,537	30,988	(4,094)	26,894
2248	City of Fossil	122,720	4,060	26,173	24,244	-	54,477	-	-	-	7,781	7,781	21,990	(1,846)	20,144
2249	City of Phoenix	1,674,829	55,411	357,201	330,876	149,854	893,342	-	-	-	-	-	300,108	35,281	335,389
2250	City of Gold Beach	764,360	25,288	163,020	151,005	-	339,313	-	-	-	101,815	101,815	136,963	(23,711)	113,252
2251	City of Rogue River	1,193,487	39,486	254,542	235,783	-	529,811	-	-	-	136,733	136,733	213,858	(32,092)	181,766
2252	City of Dayton	521,947	17,268	111,319	103,115	59,019	290,721	-	-	-	-	-	93,526	14,758	108,284
2253	Town of Butte Falls	37,089	1,227	7,910	7,327	1,109	17,573	-	-	-	15,333	15,333	6,646	(3,240)	3,406
2254	City of Shady Cove	63,531	2,102	13,550	12,551	22,782	50,985	-	-	-	10,555	10,555	11,384	2,194	13,578
2255	Town of Canyon City	246,196	8,145	52,508	48,638	22,531	131,822	-	-	-	10,039	10,039	44,115	2,287	46,402
2256	City of Jordan Valley	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2257	City of Culver	277,320	9,175	59,146	54,787	1,707	124,815	-	-	-	1,400	1,400	49,692	176	49,868
2258	City of Adair Village	494,778	16,369	105,524	97,747	31,556	251,196	-	-	-	16,566	16,566	88,658	2,467	91,125
2259	Town Of Hammond	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	431,531	14,277	92,035	85,252	1,408	192,972	-	-	-	29,794	29,794	77,325	(6,515)	70,810
2261	City of Waldport	304,346	10,069	64,910	60,126	-	135,105	-	-	-	54,538	54,538	12,390	(2,590)	10,800
2262	City of DuFu	177,995	5,889	37,962	35,164	-	79,015	-	-	-	10,627	10,627	31,894	(2,551)	29,343
2263	City of La Grande	4,476,457	148,101	954,721	884,360	25,556	2,012,738	-	-	-	30,703	30,703	802,124	377	802,501
2264	City of Gervais	699,811	23,153	149,253	138,253	16,716	327,375	-	-	-	20,229	20,229	125,397	(2,062)	123,335
2265	City of Westfir	47,655	1,577	10,164	9,415	4,882	26,038	-	-	-	-	-	8,539	1,145	9,684
2266	City of Irrigon	812,006	26,865	173,181	160,418	2,058	362,522	-	-	-	-	-	145,501	518	146,019
2267	City of Independence	4,705,034	155,663	1,003,471	929,517	167,997	2,256,648	-	-	-	-	-	843,082	40,636	883,718
2268	City of Harrisburg	972,419	32,172	207,394	192,109	-	431,675	-	-	-	141,492	141,492	174,245	(33,388)	140,857
2269	City of Durham	120,986	4,003	25,803	23,902	18,628	72,336	-	-	-	9,689	9,689	21,679	1,482	23,161
2270	City of Lyons	121,499	4,020	25,913	24,003	-	53,936	-	-	-	30,057	30,057	21,771	(7,022)	14,749
2271	City of Columbia City	886,442	29,327	189,057	175,124	15,362	408,870	-	-	-	120,614	120,614	158,839	(23,531)	135,308
2272	City of Aurora	154,020	5,096	32,849	30,428	55,232	123,605	-	-	-	27,348	27,348	27,598	4,801	32,399

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Pension Expense*
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Proportion					
2273	City of Silverton	5,247,790	173,620	1,119,227	1,036,743	17,916	2,347,506	-	-	-	133,259	133,259	940,337	(25,721)	914,616	
2274	City of Gold Hill	228,277	7,552	48,686	45,098	29,084	130,420	-	-	-	2,915	2,915	40,904	5,907	46,811	
2275	City of Toledo	2,624,927	86,844	559,834	518,575	12,189	1,177,442	-	-	-	17,239	17,239	470,353	(424)	469,929	
2276	City of Newport	4,469,447	147,869	953,226	882,975	100,284	2,084,354	-	-	-	-	-	800,868	26,468	827,336	
2277	City Of Rajneeshpuram	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2278	City of Springfield	43,443,622	1,437,305	9,265,481	8,582,637	381,216	19,666,639	-	-	-	1,048,596	1,048,596	7,784,540	(131,737)	7,652,803	
2279	City of Keizer	9,287,987	307,287	1,980,904	1,834,917	167,587	4,290,695	-	-	-	-	-	1,664,288	39,570	1,703,858	
2280	City of Winston	1,802,450	59,633	384,419	356,088	30,592	830,732	-	-	-	2,311	2,311	322,976	8,461	331,437	
2281	City of Manzanita	1,309,709	43,331	279,330	258,744	12,378	593,783	-	-	-	-	-	234,683	3,255	237,938	
2282	City of Eagle Point	1,666,138	55,123	355,347	329,159	-	739,629	-	-	-	5,575	5,575	298,551	(1,576)	296,975	
2283	City of Maupin	208,045	6,883	44,371	41,101	2,148	94,503	-	-	-	2,831	2,831	37,279	(332)	36,947	
2284	City of Halsey	292,287	9,670	62,338	57,744	70,065	199,817	-	-	-	15,243	15,243	52,374	11,810	64,184	
2285	City of Veneta	1,449,719	47,963	309,190	286,404	26,337	669,894	-	-	-	51,584	51,584	259,771	(4,250)	255,521	
2286	City of Millersburg	419,402	13,876	89,448	82,856	6,623	192,803	-	-	-	20,142	20,142	75,151	(2,736)	72,415	
2287	City of King City	658,717	21,793	140,488	130,135	7,405	299,821	-	-	-	11,723	11,723	118,034	(548)	117,486	
2288	City of Tualatin	20,995,178	694,612	4,477,767	4,147,766	-	9,320,145	-	-	-	814,581	814,581	3,762,066	(191,247)	3,570,819	
2289	City Of St Paul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2290	City of Molalla	2,480,729	82,073	529,080	490,088	21,469	1,122,710	-	-	-	2,352	2,352	444,515	5,767	450,282	
2291	City of Florence	3,805,852	125,914	811,697	751,877	46,654	1,736,142	-	-	-	105,116	105,116	681,960	(10,724)	671,236	
2292	City of North Bend	7,017,678	2,321	1,496,702	1,386,399	-	3,115,276	-	-	-	137,172	137,172	1,257,478	(33,745)	1,223,733	
2293	City of Lowell	70,157	2,321	14,963	13,860	1,489	32,633	-	-	-	116,863	116,863	12,571	(26,740)	(14,169)	
2294	City of Depoe Bay	1,256,699	41,577	268,024	248,271	-	557,872	-	-	-	16,081	16,081	225,184	(4,154)	221,030	
2295	City of Tigard	11,216,998	371,107	2,392,316	2,216,008	99,051	5,078,482	-	-	-	364,425	364,425	2,009,942	(55,617)	1,954,325	
2296	City of Happy Valley	4,543,686	150,325	969,059	897,642	54,620	2,071,646	-	-	-	9,082	9,082	814,170	13,953	828,123	
2297	City of Rainier	1,209,613	40,019	257,981	238,969	45,078	582,047	-	-	-	37,520	37,520	216,747	(553)	216,194	
2298	City of Lincoln City	11,648,032	385,368	2,484,245	2,301,162	120,147	5,290,922	-	-	-	439,574	439,574	2,087,178	(66,889)	2,020,289	
2299	City of Dunes City	72,134	15,384	2,387	14,251	551	32,573	-	-	-	3,469	3,469	12,926	(645)	12,281	
2300	City of Yachats	916,469	30,321	195,461	181,056	1,682	408,520	-	-	-	1,976	1,976	164,220	34	164,254	
2301	City of Moro	146,537	4,848	31,253	28,950	11,626	76,677	-	-	-	-	-	26,258	2,842	29,100	
2302	City of Mt. Vernon	216,664	7,168	46,209	42,804	8,688	104,869	-	-	-	-	-	38,823	2,157	40,980	
2303	City of Woodburn	16,230,093	536,962	3,461,489	3,206,385	104,763	7,309,599	-	-	-	768,377	768,377	2,908,224	(147,880)	2,760,344	
2304	City of Gladstone	5,602,675	185,361	1,194,916	1,106,854	253,151	2,740,282	-	-	-	-	-	1,003,927	60,890	1,064,817	
2305	City of Elkton	49,631	1,642	10,585	9,805	-	22,032	-	-	-	27,199	27,199	8,893	(6,342)	2,551	
2306	City of Imbler	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2307	City of Yoncalla	267,335	8,845	57,016	52,814	5,729	124,404	-	-	-	22,078	22,078	47,903	(3,449)	44,454	
2308	City of North Powder	106,876	3,536	22,794	21,114	1,661	49,105	-	-	-	1,763	1,763	19,151	79	19,230	
2309	City of Gearhart	764,061	25,278	162,956	150,946	-	339,180	-	-	-	16,026	16,026	136,910	(3,943)	132,967	
2501	Port of The Dalles	139,637	4,620	29,781	27,586	11,365	73,352	-	-	-	344	344	25,021	3,262	28,283	
2504	Oak Lodge Water District	2,005,038	66,335	427,626	396,111	-	890,072	-	-	-	91,101	91,101	359,277	(21,272)	338,005	
2507	Port of Astoria	1,578,471	52,223	336,650	311,840	-	700,713	-	-	-	37,365	37,365	282,842	(9,879)	272,963	
2508	Multnomah Drainage	2,243,652	74,230	478,517	443,251	94,035	1,090,033	-	-	-	-	-	402,034	23,325	425,359	
2510	Horsely Irrigation District	122,516	4,053	26,130	24,204	33,297	87,684	-	-	-	6,536	6,536	21,953	5,822	27,775	
2511	Grants Pass Irrigation District	854,657	28,276	182,278	168,844	-	379,398	-	-	-	46,100	46,100	153,144	(10,987)	142,157	
2512	Port of Portland	103,193,124	3,414,080	22,008,614	20,386,632	3,216,269	49,025,595	-	-	-	111,129	111,129	18,490,884	715,284	19,206,168	
2513	Port of Coos Bay	2,212,496	73,199	471,872	437,096	-	982,167	-	-	-	125,963	125,963	396,451	(29,474)	366,977	
2515	Klamath County Fire District 1	14,919,047	493,587	3,181,874	2,947,378	-	6,622,839	-	-	-	683,486	683,486	2,673,302	(169,736)	2,503,566	
2518	Clackamas County Housing Authority	4,224,032	139,749	900,885	834,492	18,267	1,893,393	-	-	-	109,535	109,535	756,892	(20,101)	736,791	
2519	Portland Housing Authority	23,852,957	789,160	5,087,262	4,712,343	195,260	10,784,025	-	-	-	79,330	79,330	4,274,144	22,077	4,296,221	
2521	League of Oregon Cities	8,933,154	295,548	1,905,227	1,764,816	-	3,965,591	-	-	-	390,207	390,207	1,600,707	(91,131)	1,509,576	
2522	Lane Council of Governments	18,408,381	609,030	3,926,065	3,636,724	594,500	8,766,319	-	-	-	202,079	202,079	3,298,546	78,821	3,377,367	
2524	Oak Lodge Sanitary District	3,165,958	104,744	675,223	625,460	-	1,405,427	-	-	-	121,940	121,940	567,299	(29,182)	538,117	
2526	Clatskanie PUD	5,937,351	126,434	1,266,294	1,172,971	-	2,635,699	-	-	-	255,665	255,665	1,063,897	(65,022)	998,875	
2527	Deschutes Valley Water District	3,597,665	119,026	767,296	710,748	-	1,597,070	-	-	-	216,662	216,662	644,655	(50,400)	594,255	
2528	Columbia River Fire & Rescue	7,084,126	234,374	1,510,874	1,399,526	47,050	3,191,824	-	-	-	95,758	95,758	1,269,384	(8,431)	1,260,953	
2529	East Fork Irrigation District	206,984	6,848	44,145	40,891	667	92,551	-	-	-	6,199	6,199	37,089	(1,246)	35,843	
2530	River Road Water District	570,782	18,884	121,734	112,763	-	253,381	-	-	-	46,928	46,928	102,277	(10,971)	91,306	
2531	Oregon School Boards Association	5,605,589	185,457	1,195,537	1,107,429	46,455	2,534,878	-	-	-	163,303	163,303	1,004,450	(24,315)	980,135	
2533	Owyhee Irrigation District	3,013,131	99,688	642,628	595,268	-	1,337,584	-	-	-	332,126	332,126	539,914	(79,025)	460,889	
2535	Athena Cemetery Maintenance District 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2536	Valley View Cemetery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2538	Clackamas Vector Control	637,075	21,077	135,873	125,859	1,730	284,539	-	-	-	2,281	2,281	114,156	(22)	114,134	
2540	West Extension Irrigation District	450,102	14,891	95,996	88,921	2,057	201,865	-	-	-	17,406	17,406	80,653	(3,443)	77,210	
2541	Jackson County Vector Control District	109,025	3,607	23,253	21,539	13,444	61,843	-	-	-	109,790	109,790	19,536	(21,579)	(2,043)	

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Total Pension Expense*				
2542	Rainbow Water District	911,928	30,171	194,492	180,159	4,153	408,975	-	-	-	55,337	55,337	163,406	(11,647)	151,759
2544	Santa Clara Rural Fire Protection District	505,867	16,736	107,889	99,938	24,056	248,619	-	-	-	23,166	23,166	90,645	1,689	92,334
2545	Council of Governments	12,490,006	413,224	2,663,818	2,467,501	120,005	5,664,548	-	-	-	69,976	69,976	2,238,049	19,022	2,257,071
2547	Metzger Water District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2549	Rogue River Fire District	1,557,908	51,542	332,264	307,777	34,415	725,998	-	-	-	56,478	56,478	279,157	(3,012)	276,145
2550	Nyssa Road Assessment District 2	609,200	20,155	129,928	120,352	-	270,435	-	-	-	65,171	65,171	109,161	(15,539)	93,622
2551	Sandy Fire Department	1,696,490	56,127	361,821	335,155	-	753,103	-	-	-	99,920	99,920	303,989	(26,791)	277,198
2552	Winston-Dillard Fire District	1,843,037	60,976	393,076	364,107	7,693	825,852	-	-	-	263,476	263,476	330,249	(59,011)	271,238
2553	Tangent Rural Fire Protection District	377,078	12,475	80,422	74,495	2,185	169,577	-	-	-	11,418	11,418	67,568	(2,013)	65,555
2555	Monroe Fire Department	100,143	3,313	21,358	19,784	963	45,418	-	-	-	412	412	17,944	187	18,131
2556	Jackson County Fire District 5	5,893,369	194,978	1,256,914	1,164,282	-	2,616,174	-	-	-	316,550	316,550	1,056,016	(74,725)	981,291
2557	Estacada Fire Department	976,996	32,323	208,370	193,013	134,742	568,448	-	-	-	-	-	175,065	34,618	209,683
2558	Boring Fire Department	-	-	-	-	22,244	22,244	-	-	-	-	-	-	(299,702)	(299,702)
2559	Kelzer Fire Department	4,198,465	138,904	895,432	829,440	65,486	1,929,262	-	-	-	189,297	189,297	752,311	(24,763)	727,548
2561	Jefferson Rural Fire Protection District	463,019	15,319	98,751	91,473	10,377	215,920	-	-	-	22,372	22,372	82,967	(2,151)	80,816
2562	Odell Rural Fire Protection District	82,718	2,737	17,642	16,342	3,011	39,732	-	-	-	77,588	77,588	14,822	(17,158)	(2,336)
2563	Central Oregon Irrigation District	3,044,242	100,717	649,264	601,415	8,481	1,359,877	-	-	-	40,992	40,992	545,489	(7,038)	538,451
2564	Illinois Valley Fire District	634,200	20,982	135,260	125,291	98,440	379,973	-	-	-	-	-	113,641	25,130	138,771
2567	Charleston Rural Fire Protection District	350,224	11,587	74,694	69,190	-	155,471	-	-	-	9,512	9,512	62,756	(2,235)	60,521
2568	Molalla Rural Fire Protection District 73	2,145,243	70,974	457,529	423,810	250,487	1,202,800	-	-	-	11,337	11,337	384,400	54,918	439,318
2569	Central Oregon Intergovernmental Council	4,805,368	158,983	1,024,869	949,339	-	2,133,191	-	-	-	252,807	252,807	861,060	(62,248)	798,812
2570	Port of St Helens	622,337	20,590	132,730	122,948	13,414	289,682	-	-	-	2,522	2,522	111,515	2,379	113,894
2571	Crystal Springs Water District	541,161	17,904	115,417	106,911	55,041	295,273	-	-	-	27,731	27,731	96,969	4,644	101,613
2572	Local Government Personnel Institute	319,471	10,570	68,136	63,114	11,978	153,798	-	-	-	303,076	303,076	57,245	(66,960)	(9,715)
2573	Goshen Fire District	413,057	13,666	88,095	81,603	34,810	218,174	-	-	-	13,785	13,785	74,014	4,041	78,055
2575	Jefferson County Rural Fire Protection District 1	656,156	21,708	139,942	129,629	7,195	298,474	-	-	-	5,077	5,077	117,575	935	118,510
2576	Depoe Bay Rural Fire Protection District	1,034,712	34,233	220,679	204,416	81,884	541,212	-	-	-	-	-	185,407	19,200	204,607
2578	Washington County Fire District 2	3,164,991	104,712	675,016	625,269	-	1,404,997	-	-	-	159,237	159,237	567,126	(37,365)	529,761
2579	La Pine Rural Fire Protection District	3,694,840	122,241	788,021	729,945	2,333	1,642,540	-	-	-	101,678	101,678	662,068	(22,960)	639,108
2580	Marion County Fire District 1	8,586,872	284,091	1,831,374	1,696,406	-	3,811,871	-	-	-	594,561	594,561	1,538,657	(141,382)	1,397,275
2581	Port of Umatilla	485,799	16,072	103,609	95,973	14,332	229,986	-	-	-	23,291	23,291	87,049	(1,202)	85,847
2582	Talent Irrigation District	1,065,060	35,237	227,152	210,411	-	472,800	-	-	-	84,568	84,568	190,845	(19,721)	171,124
2585	Rogue River Valley Irrigation District	567,373	18,771	121,007	112,089	13,811	265,678	-	-	-	7,733	7,733	101,666	938	102,604
2587	Tualatin Valley Irrigation District	324,718	10,743	69,255	64,151	7,424	151,573	-	-	-	51,834	51,834	58,185	(9,871)	48,314
2588	Clatskanie Rural Fire Protection District	1,783,742	59,014	380,429	352,392	247,509	1,039,344	-	-	-	-	-	319,624	59,334	378,958
2589	West Slope Water District	1,088,476	36,012	232,146	215,037	5,888	489,083	-	-	-	32,962	32,962	195,041	(5,934)	189,107
2590	Redmond Fire & Rescue	8,570,916	283,563	1,827,970	1,693,253	101,661	3,906,447	-	-	-	114,692	114,692	1,535,798	3,228	1,539,026
2592	Medford Irrigation District	668,640	22,122	142,605	132,095	-	296,822	-	-	-	45,663	45,663	119,812	(10,620)	109,192
2594	Metro	82,053,939	2,714,703	17,500,133	16,210,416	480,217	36,905,469	-	-	-	191,987	191,987	14,703,013	96,593	14,799,606
2595	Canby Fire District	4,336,107	143,457	924,787	856,633	12,415	1,937,292	-	-	-	118,060	118,060	776,975	(23,804)	753,171
2596	Bend Parks & Recreation	7,950,751	263,046	1,695,704	1,570,735	53,144	3,582,629	-	-	-	73,680	73,680	1,424,673	(1,505)	1,423,168
2597	Mapleton Water District	61,364	2,030	13,088	12,123	-	27,241	-	-	-	4,669	4,669	10,996	(1,161)	9,835
2598	Marion County Housing Authority	48,377	1,601	10,318	9,557	17,348	38,824	-	-	-	27,055	27,055	8,669	(3,923)	4,746
2599	South Suburban Sanitary District	1,333,590	44,121	284,423	263,461	-	592,005	-	-	-	48,499	48,499	238,962	(11,750)	227,212
2600	Winston-Dillard Water District	737,617	24,404	157,316	145,722	8,423	335,865	-	-	-	28,832	28,832	132,171	(4,227)	127,944
2601	Baker Valley Irrigation District	-	-	-	-	1,996	1,996	-	-	-	-	-	-	(1,841)	(1,841)
2602	Aumsville Rural Fire Protection District	363,794	12,036	77,588	71,870	10,512	172,006	-	-	-	23,004	23,004	65,187	(2,258)	62,929
2603	Corbett Water District	377,995	12,506	80,617	74,676	2,934	170,733	-	-	-	20,152	20,152	67,732	(3,824)	63,908
2604	Netarts-Oceanside Sanitary District	454,282	15,030	96,887	89,747	23,520	225,184	-	-	-	-	-	81,401	5,928	87,329
2605	Scio Fire District	121,032	4,004	25,813	23,911	43,402	97,130	-	-	-	-	-	21,687	10,094	31,781
2606	West Valley Housing Authority	1,136,027	37,585	242,287	224,431	4,861	509,164	-	-	-	265,938	265,938	203,562	(60,416)	143,146
2607	Hoodland Fire District 74	1,659,738	54,911	353,982	327,895	7,545	744,333	-	-	-	184,042	184,042	297,404	(40,582)	256,822
2608	Gaston Rural Fire Protection District	194,341	6,430	41,448	38,394	2,036	88,308	-	-	-	6,719	6,719	34,823	(963)	33,860
2610	Turner Fire District	559,838	18,522	119,400	110,601	75,751	324,274	-	-	-	-	-	100,316	17,970	118,286
2612	Community Services Consortium	6,838,375	226,243	1,458,461	1,350,976	-	3,035,680	-	-	-	365,387	365,387	1,225,349	(87,808)	1,137,541
2613	Polk Soil & Water Conservation District	197,820	6,545	42,190	39,081	-	87,816	-	-	-	27,157	27,157	35,447	(6,859)	28,588
2614	Mountain Valley Mental Health Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2615	Humanities Council	154,097	5,098	32,865	30,443	-	68,406	-	-	-	8,931	8,931	27,612	(2,102)	25,510
2616	Alcohol Safety Action Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2617	Clean Water Services	38,730,244	1,281,366	8,260,230	7,651,471	62,914	17,255,981	-	-	-	179,397	179,397	6,939,963	(23,216)	6,916,747
2618	Estacada Cemetery District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2619	Comprehensive Options For Drug Abusers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2620	Jackson County Fire District 4	679,013	22,465	144,817	134,145	-	301,427	-	-	-	54,121	54,121	121,670	(13,287)	108,383

The accompanying notes are an integral part of this schedule.



**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
					Actual Investment Earnings	Changes in Employer Proportion				Actual Investment Earnings	Changes in Employer Proportion			Proportion	Proportion
2623	Evans Valley Fire District 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2624	Klamath Vector Control	96,451	3,191	20,571	19,055	236	43,053	-	-	-	81,887	81,887	17,283	(18,973)	(1,690)
2625	Port of Newport	680,933	22,528	145,227	134,524	90,883	393,162	-	-	-	62,080	62,080	122,015	2,876	124,891
2626	Tillamook Peoples Utility District	13,615,194	450,450	2,903,794	2,689,791	-	6,044,035	-	-	-	621,163	621,163	2,439,668	(146,032)	2,293,636
2628	McKenzie Fire And Rescue	549,250	18,172	117,142	108,509	8,250	252,073	-	-	-	30,469	30,469	98,419	(4,659)	93,760
2629	Metropolitan Wastewater Management Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2630	Sheridan Fire District	520,576	17,223	111,026	102,844	2,875	233,968	-	-	-	59,039	59,039	93,281	(12,884)	80,397
2631	Arch Cape Water-Sanitary District	160,783	5,319	34,291	31,764	1,281	72,655	-	-	-	26,204	26,204	28,810	(5,717)	23,093
2632	Umpqua Regional Council of Governments	71,295	2,359	15,206	14,085	6,657	38,307	-	-	-	-	-	12,775	1,929	14,704
2633	Port of Cascade Locks	523,867	17,332	111,728	103,494	48,541	281,095	-	-	-	416	416	93,870	11,166	105,036
2637	Northeast Oregon Housing Authority	1,228,173	40,633	261,940	242,635	15,764	560,972	-	-	-	67,204	67,204	220,073	(10,992)	209,081
2638	North Douglas County Fire and EMS	451,415	14,935	96,276	89,181	3,148	203,540	-	-	-	10,901	10,901	80,888	(1,609)	79,279
2641	Suburban East Salem Water District	608,901	20,145	129,864	120,293	-	270,302	-	-	-	43,418	43,418	109,107	(11,255)	97,852
2642	Dexter Rural Fire Protection District	-	-	-	-	-	-	-	-	-	50,892	50,892	-	(11,855)	(11,855)
2643	Sweet Home Cemetery	124,680	4,125	26,591	24,632	474	55,822	-	-	-	24,964	24,964	22,341	(5,667)	16,674
2644	Lakeside Water District	207,604	6,868	44,277	41,014	-	92,159	-	-	-	10,127	10,127	37,200	(2,441)	34,759
2645	Chiloquin Agency Lake Rural Fire Protection District	118,932	3,935	25,365	23,496	-	52,796	-	-	-	25,466	25,466	21,311	(5,997)	15,314
2646	Keno Rural Fire Protection District	169,948	5,623	36,246	33,575	720	76,164	-	-	-	1,004	1,004	30,453	(22)	30,431
2647	Crooked River Ranch Rural Fire Protection District	618,751	20,471	131,965	122,239	-	274,675	-	-	-	57,908	57,908	110,872	(13,637)	97,235
2648	Black Butte Ranch Rural Fire Protection District	1,397,913	46,249	298,141	276,169	43,417	663,976	-	-	-	-	-	250,488	11,351	261,839
2649	Colton Fire Department	167,676	5,547	35,761	33,126	704	75,138	-	-	-	4,486	4,486	30,045	(836)	29,209
2650	Pleasant Hill Fire Department	121,603	4,023	25,935	24,024	5,992	59,974	-	-	-	-	-	21,790	1,487	23,277
2651	Imbler Rural Fire Protection District	54,469	1,802	10,761	10,761	224	24,404	-	-	-	3,514	3,514	9,760	(751)	9,009
2652	The Oregon Consortium	578,838	19,150	123,452	114,354	14,526	271,482	-	-	-	20,216	20,216	103,720	(430)	103,290
2653	Umatilla Fire Department	281,738	9,321	60,088	55,660	-	125,069	-	-	-	12,823	12,823	50,484	(3,242)	47,242
2654	Spring Valley Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2655	North Bay Rural Fire Protection District	102,007	3,375	21,756	20,152	189	45,472	-	-	-	11,311	11,311	18,278	(2,576)	15,702
2657	Mid-Willamette Valley Senior Service Agency	15,811,234	523,105	3,372,156	3,123,636	970,007	7,988,904	-	-	-	-	-	2,833,170	228,398	3,061,568
2658	Salem Metropolitan Communication Agency	302,255	10,000	64,464	59,713	15,318	149,495	-	-	-	-	-	54,160	3,583	57,743
2659	Silverton Fire District	737,203	24,390	157,228	145,640	5,015	332,273	-	-	-	80,964	80,964	132,097	(17,354)	114,743
2660	Tualatin Valley Fire & Rescue	91,699,210	3,033,811	19,557,238	18,115,917	855,893	41,562,859	-	-	-	-	-	16,431,322	203,564	16,634,886
2661	Lincoln County 911	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	39,966	1,322	8,524	7,896	1,666	19,408	-	-	-	236	236	7,161	317	7,478
2663	Metropolitan Area Communications Commission	1,829,867	60,540	390,267	361,505	7,607	819,919	-	-	-	48,300	48,300	327,889	(8,994)	318,895
2664	Applegate Valley Rural Fire Protection District 9	684,041	22,631	145,889	135,138	7,461	311,119	-	-	-	19,120	19,120	122,571	(2,253)	120,318
2665	N NE Community Mental Health Center	195,495	6,468	41,694	38,622	-	86,784	-	-	-	9,396	9,396	35,030	(2,218)	32,812
2666	Central City Concern	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2667	Mental Health Services West Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2668	Southeast Mental Health Network Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2669	Roseburg Urban Sanitary Authority	1,682,405	55,661	358,817	332,373	12,218	759,069	-	-	-	33,542	33,542	301,465	(4,208)	297,257
2670	Mt Hood Community Mental Health Ctr	386,740	12,795	82,482	76,404	26	171,707	-	-	-	32,716	32,716	69,299	(7,601)	61,698
2671	Columbia 911 Communications District	2,241,173	74,148	477,988	442,762	21,155	1,016,053	-	-	-	123,453	123,453	401,589	(22,488)	379,101
2672	Rockwood Water PUD	2,319,842	76,751	494,767	458,303	-	1,029,821	-	-	-	260,979	260,979	415,686	(62,626)	353,060
2673	Port Orford Library	-	-	-	-	-	-	-	-	-	1,309	1,309	-	(385)	(385)
2674	Nestucca Rural Fire District	415,154	13,735	88,542	82,017	13,920	198,214	-	-	-	-	-	74,390	4,017	78,407
2675	Salmon Harbor-Douglas County	388,225	12,844	82,799	76,697	29,700	202,040	-	-	-	-	-	69,565	7,595	77,160
2676	Woodburn Fire District	2,901,265	95,987	618,770	573,168	30,000	1,317,925	-	-	-	146,272	146,272	519,869	(25,194)	494,675
2677	Portland Private Industry Council Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2678	Central Oregon Regional Housing Authority	620,632	20,533	132,366	122,611	51,363	326,873	-	-	-	-	-	111,209	13,771	124,980
2679	Columbia River Public Utility District	6,035,704	199,687	1,287,271	1,192,402	-	2,679,687	-	-	-	118,275	118,275	1,081,521	(29,415)	1,052,106
2681	Cloverdale Rural Fire Protection District	282,494	9,346	60,249	55,809	10,922	136,326	-	-	-	14,751	14,751	50,619	(218)	50,401
2684	Parkdale Fire District	258,766	8,561	55,189	51,121	403	115,274	-	-	-	6,853	6,853	46,368	(1,476)	44,892
2685	Oregon Community College Association	263,791	8,727	56,260	52,114	80,726	197,827	-	-	-	-	-	47,268	18,789	66,057
2686	Weston Cemetery	47,999	1,588	10,237	9,483	-	21,308	-	-	-	1,565	1,565	8,601	(384)	8,217
2687	Columbia Drainage Vector Control District	115,224	3,812	24,575	22,763	6,883	58,033	-	-	-	94,167	94,167	20,647	(19,874)	773
2688	Polk County Fire District 1	1,956,775	64,739	417,333	386,577	-	868,649	-	-	-	65,925	65,925	350,629	(15,804)	334,825
2689	Redmond Area Park & Recreation District	479,036	15,849	102,167	94,637	-	212,653	-	-	-	9,750	9,750	85,837	(2,850)	82,987
2692	Siuslaw Public Library	667,750	22,092	142,415	131,919	33,906	330,332	-	-	-	12,355	12,355	119,652	4,251	123,903
2694	Philomath Fire Department	830,444	27,475	177,114	164,061	-	368,650	-	-	-	29,776	29,776	148,805	(7,274)	141,531
2695	Washington County Consolidated Communications Agency	12,785,026	422,985	2,726,739	2,525,785	-	5,675,509	-	-	-	336,877	336,877	2,290,913	(80,387)	2,210,526
2696	Stayton Fire District	1,076,514	35,616	229,595	212,674	4,143	482,028	-	-	-	43,785	43,785	192,898	(8,963)	183,935
2697	Oregon Museum Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2698	Halsey Shedd Rural Fire Protection District	102,464	3,390	21,853	20,243	11,059	56,545	-	-	-	-	-	18,360	2,581	20,941

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in	
					Actual Investment	Changes in Employer Proportion				Actual Investment	Changes in Employer Proportion			Proportion	Proportion
2699	Chetco Library Board	388,977	12,869	82,959	76,845	-	172,673	-	-	-	34,307	34,307	69,700	(8,355)	61,345
2700	Lowell Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2701	Sisters-Camp Sherman Rural Fire Protection District	2,158,518	71,413	460,360	426,433	-	958,206	-	-	-	143,134	143,134	386,779	(35,225)	351,554
2702	Banks Fire District 13	443,943	14,688	94,682	87,704	48,425	245,499	-	-	-	135	135	79,549	11,222	90,771
2703	Westport Sewer District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2704	Clatsop County 4-H District	-	-	-	-	-	-	-	-	-	33,960	33,960	-	(9,988)	(9,988)
2705	Lebanon Fire District	6,166,076	204,001	1,315,076	1,218,158	34,324	2,771,559	-	-	-	273,765	273,765	1,104,882	(53,571)	1,051,311
2706	Stanfield Fire District	-	-	-	-	-	-	-	-	-	59,444	59,444	-	(13,860)	(13,860)
2707	Clatskanie Library	143,814	4,758	30,672	28,412	997	64,839	-	-	-	12,017	12,017	25,770	(2,502)	23,268
2708	Milton-Freewater Cemetery District 3	25,197	834	5,374	4,978	-	11,186	-	-	-	40,731	40,731	4,515	(9,486)	(4,971)
2709	Scappoose Public Library	207,111	6,852	44,172	40,917	14,268	106,209	-	-	-	-	-	37,112	3,339	40,451
2710	Klamath County Emergency Communications District	1,197,992	39,635	255,503	236,673	-	531,811	-	-	-	51,414	51,414	214,665	(12,574)	202,091
2712	Jefferson County EMS	682,652	22,585	145,593	134,863	50,503	353,544	-	-	-	12,088	12,088	122,323	8,189	130,512
2713	Port of Tillamook Bay	1,173,365	38,820	250,250	231,808	35,423	556,301	-	-	-	38,308	38,308	210,252	(3,029)	207,223
2714	Winchester Bay Sanitary District	174,770	5,782	37,274	34,527	-	77,583	-	-	-	14,187	14,187	31,317	(3,456)	27,861
2715	Jackson County Fire District 3	11,317,893	374,445	2,413,835	2,235,941	248,963	5,273,184	-	-	-	241,873	241,873	2,028,021	16,975	2,044,996
2716	Neskowin Water District	396,507	13,118	84,565	78,333	-	176,016	-	-	-	3,340	3,340	71,049	(939)	70,110
2717	Ice Fountain Water District	285,784	9,455	60,951	56,459	13,775	140,640	-	-	-	3,360	3,360	51,209	2,215	53,424
2718	Curry Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2719	Human Solutions, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2720	Tri-Met	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2721	Klamath Housing Authority	680,696	22,520	145,176	134,477	116	302,289	-	-	-	115,496	115,496	121,972	(26,826)	95,146
2722	Tillamook 9-1-1	245,638	8,127	52,389	48,528	88,086	197,130	-	-	-	2,239	2,239	44,015	19,827	63,842
2723	Oregon Coastal Zone Management Association	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2724	Nehalem Bay Wastewater Agency	357,612	11,831	76,270	70,649	18,796	177,546	-	-	-	-	-	64,079	4,436	68,515
2725	West Valley Fire District	960,709	31,784	204,896	189,796	66,407	492,883	-	-	-	-	-	172,147	16,188	188,335
2726	Yamhill Communications Agency	1,697,542	56,162	362,045	335,363	-	753,570	-	-	-	202,355	202,355	304,178	(48,883)	255,295
2728	Baker County Library District	767,274	25,385	163,641	151,581	3,596	344,203	-	-	-	46,352	46,352	137,486	(9,723)	127,763
2729	Douglas County Fire District 2	18,458,042	610,673	3,936,657	3,646,535	-	8,193,865	-	-	-	704,719	704,719	3,307,444	(167,542)	3,139,902
2731	Canby Utility Board	3,265,221	108,028	696,393	645,071	39,830	1,489,322	-	-	-	191,428	191,428	585,086	(32,803)	552,283
2732	Umatilla County Special Library District	149,841	4,957	31,957	29,602	2,117	68,633	-	-	-	1,478	1,478	26,850	58	26,908
2733	Wiard Memorial Park District	277,072	9,167	59,093	54,738	1,740	124,738	-	-	-	26,638	26,638	49,648	(5,683)	43,965
2734	Seal Rock Water District	698,307	23,103	148,932	137,956	13,960	323,951	-	-	-	-	-	125,128	3,745	128,873
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2737	Portland Energy Conservation Inc	108,983	3,606	23,244	21,531	8,966	57,347	-	-	-	-	-	19,528	2,168	21,696
2739	Scappoose Rural Fire Protection District	3,240,896	107,223	691,205	640,265	46,014	1,484,707	-	-	-	151,379	151,379	580,727	(21,670)	559,057
2740	Neskowin Regional Sanitary Authority	82,608	2,733	17,618	16,320	-	36,671	-	-	-	7,850	7,850	14,802	(1,864)	12,938
2741	Port of Garibaldi	302,348	10,003	64,484	59,731	8,454	142,672	-	-	-	73,214	73,214	54,177	(14,539)	39,638
2742	Amity Fire District	186,162	6,159	39,704	36,778	832	83,473	-	-	-	4,427	4,427	33,358	(785)	32,573
2743	Douglas Soil & Water Conservation District	-	-	-	-	-	-	-	-	-	93	93	-	(28)	(28)
2745	Clackamas County Fire District	51,988,825	1,720,018	11,087,967	10,270,811	1,165,191	24,243,987	-	-	-	-	-	9,315,730	276,673	9,592,403
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2747	Salem Housing Authority	3,915,632	129,546	835,110	773,565	-	1,738,221	-	-	-	111,649	111,649	701,631	(28,734)	672,897
2749	Black Butte Ranch Police	729,588	24,138	155,604	144,136	19,116	342,994	-	-	-	43,830	43,830	130,733	(4,571)	126,162
2750	Eastern Oregon Human Services Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2752	Mist-Birkenfeld Rural Fire Protection District	116,764	3,863	24,903	23,068	41,872	93,706	-	-	-	30,060	30,060	20,923	897	21,820
2753	Linn-Benton Housing Authority	1,561,628	51,665	333,058	308,512	79,853	773,088	-	-	-	-	-	279,824	21,177	301,001
2754	Western Lane Ambulance District	1,969,815	65,170	420,114	389,153	-	874,437	-	-	-	123,853	123,853	352,966	(30,125)	322,841
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2757	City of Stayton	2,004,319	66,312	427,473	395,969	2,484	892,238	-	-	-	21,180	21,180	359,148	(4,194)	354,954
2758	Mohawk Valley Rural Fire District	159,976	5,293	34,119	31,605	18,674	89,691	-	-	-	-	-	28,666	4,815	33,481
2760	Knappa Svensen Burnside Rural Fire Protection District	163,432	5,407	34,856	32,287	9,623	82,173	-	-	-	-	-	29,285	2,323	31,608
2761	Clackamas River Water	5,381,562	178,046	1,147,758	1,063,171	-	2,388,975	-	-	-	191,022	191,022	964,307	(45,036)	919,271
2763	Junction City Fire Department	423,396	14,008	90,300	83,645	18,327	206,280	-	-	-	61,429	61,429	75,867	(8,895)	66,972
2765	Green Sanitary	505,857	16,736	107,887	99,936	2,425	226,984	-	-	-	15,927	15,927	90,643	(2,991)	87,652
2766	Southwest Lincoln County Water District	446,621	14,776	95,254	88,234	-	198,264	-	-	-	8,881	8,881	80,029	(2,583)	77,446
2767	Springfield Utility Board	88,290	2,921	18,830	17,442	6,027	45,220	-	-	-	-	-	15,821	1,518	17,339
2768	Lake County Library District	205,164	6,788	43,757	40,532	4,329	95,406	-	-	-	25,970	25,970	36,763	(4,765)	31,998
2771	Harbor Water PUD	195,605	6,471	38,643	36,643	15,273	102,105	-	-	-	4,002	4,002	35,050	2,375	37,425
2772	Umatilla County Soil & Water District	175,401	5,803	37,409	34,652	10,380	88,244	-	-	-	6,659	6,659	31,430	456	31,886
2773	Housing Authority of Jackson County	4,852,694	160,548	1,034,963	958,689	37,290	2,191,490	-	-	-	162,849	162,849	869,540	(26,904)	842,636
2774	Oregon Trail Library District	211,022	6,982	45,006	41,689	617	94,294	-	-	-	5,523	5,523	37,812	(1,103)	36,709
2776	Rainier Cemetery District	14,127	467	3,013	2,791	2,752	9,023	-	-	-	16,966	16,966	2,531	(3,136)	(605)

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Total Pension Expense*				
2777	City of Newberg	12,499,882	413,551	2,665,925	2,469,452	80,555	5,629,483	-	-	-	350,355	350,355	2,239,818	(57,785)	2,182,033
2778	Mulino Water District 23	114,176	3,777	24,351	22,556	1,845	52,529	-	-	-	4,444	4,444	20,459	(492)	19,967
2779	Brownsville Rural Fire Protection District	198,518	6,568	42,339	39,219	39,715	127,841	-	-	-	3,283	3,283	35,572	8,271	43,843
2780	Nehalem Bay Health District	72,034	2,383	15,363	14,231	5,276	37,253	-	-	-	1,585	1,585	12,908	761	13,669
2781	North Bend Coos-Curry Housing Authority	982,085	32,492	209,455	194,019	3,901	439,867	-	-	-	24,819	24,819	175,977	(6,393)	169,584
2782	Millington Rural Fire Protection District	4,525	150	965	894	1,623	3,632	-	-	-	-	-	811	377	1,188
2783	Tillamook Fire District	340,352	11,260	72,589	67,239	-	151,088	-	-	-	6,715	6,715	60,987	(1,684)	59,303
2784	Eisenschmidt Pool	298,535	9,877	63,670	58,978	7,660	140,185	-	-	-	30,501	30,501	53,494	(4,840)	48,654
2785	Fern Ridge Community Library	55,034	1,821	11,737	10,872	10,107	34,537	-	-	-	17,991	17,991	9,861	(2,941)	6,920
2786	Seal Rock Rural Fire Protection District	91,682	3,033	19,554	18,112	2,269	42,968	-	-	-	-	-	16,428	622	17,050
2788	Port of Hood River	1,189,375	39,350	253,665	234,971	-	527,986	-	-	-	26,675	26,675	213,121	(6,729)	206,392
2789	Farmers Irrigation District	745,507	24,665	158,999	147,281	-	330,945	-	-	-	12,951	12,951	133,585	(3,790)	129,795
2790	Silver Falls Library District	550,051	18,198	117,313	108,667	3,128	247,306	-	-	-	95,021	95,021	98,562	(21,178)	77,384
2792	North Wasco County Parks And Recreation District	622,417	20,592	132,747	122,963	2,718	279,020	-	-	-	55,547	55,547	111,529	(12,119)	99,410
2793	North Lincoln Fire & Rescue District 1	1,198,672	39,657	255,648	236,807	34,076	566,188	-	-	-	-	-	214,787	9,923	224,710
2794	Siuslaw Rural Fire Protection District 1	1,318,917	43,636	281,293	260,563	86,310	671,802	-	-	-	12,309	12,309	236,333	16,451	252,784
2796	West Side Rural Fire Protection District	138,628	4,586	29,566	27,387	17,737	79,276	-	-	-	1,079	1,079	24,840	3,807	28,647
2797	Vernonia Fire	78,376	2,593	16,716	15,484	971	35,764	-	-	-	-	-	14,044	244	14,288
2798	Fairview Water District	158,850	5,255	33,879	31,382	9,693	80,209	-	-	-	51,051	51,051	28,464	(9,021)	19,443
2799	Sublimity Fire District	158,039	5,229	33,706	31,222	4,330	74,487	-	-	-	79,349	79,349	28,319	(17,180)	11,139
2801	Coburg Rural Fire Protection District	230,721	7,633	49,207	45,581	988	103,409	-	-	-	590	590	41,342	153	41,495
2802	Rural Road Assessment District 3	389,199	12,876	83,007	76,889	7,948	180,720	-	-	-	40,807	40,807	69,739	(7,152)	62,587
2803	Southwestern Polk County Rural Fire Protection District	18,016	596	3,842	3,559	787	8,784	-	-	-	134	134	3,228	143	3,371
2804	Aurora Rural Fire Protection District	529,010	17,502	112,825	104,510	8,544	243,381	-	-	-	93	93	94,792	2,491	97,283
2806	Multnomah County Rural Fire Protection District 14	80,571	2,666	17,184	15,917	273	36,040	-	-	-	5,931	5,931	14,437	(1,298)	13,139
2808	Lifeways	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2809	Juntura Road District 4	28,610	947	6,102	5,652	-	12,701	-	-	-	2,224	2,224	5,127	(517)	4,610
2810	Sutherlin Water Control District	93,666	3,099	19,977	18,505	570	42,151	-	-	-	1,094	1,094	16,784	(88)	16,696
2811	Mid-Columbia Center For Living	8,995,115	297,598	1,918,442	1,777,057	366,889	4,359,986	-	-	-	9,963	9,963	1,611,809	82,393	1,694,202
2812	Workforce Development Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2814	The Job Council	3,764,292	124,539	802,833	743,666	25,919	1,696,957	-	-	-	137,423	137,423	674,513	(24,335)	650,178
2815	Hermiston Rural Fire Protection District	4,117,182	136,214	878,096	813,382	152,177	1,979,869	-	-	-	28,483	28,483	737,746	27,013	764,759
2816	Odell Sanitary District	315,236	10,429	67,232	62,277	7,514	147,452	-	-	-	68,747	68,747	56,486	(13,778)	42,708
2817	Wickiup Water District	183,442	6,069	39,124	36,240	1,563	82,996	-	-	-	1,789	1,789	32,870	44	32,914
2818	Netarts Water District	182,389	6,034	38,899	36,032	4,318	85,283	-	-	-	28,946	28,946	32,682	(5,462)	27,220
2819	Harrisburg Fire and Rescue	186,283	6,163	39,730	36,802	593	83,288	-	-	-	68,657	68,657	33,380	(15,793)	17,587
2820	Central Oregon Coast Fire & Rescue District	521,722	17,261	111,271	103,070	7,608	239,210	-	-	-	36,919	36,919	93,486	(6,349)	87,137
2821	Tillamook County Soil And Water Conservation District	212,746	7,039	45,374	42,030	39,101	133,544	-	-	-	-	-	38,121	9,224	47,345
2822	Deschutes County Rural Fire Protection District 2	205,202	6,789	43,765	40,539	578	91,671	-	-	-	6,727	6,727	36,770	(1,395)	35,375
2823	Lyons Fire District	80,283	2,656	17,122	15,861	-	35,639	-	-	-	3,507	3,507	14,386	(818)	13,568
2824	Glide Fire Department	110,614	3,660	23,591	21,853	7,647	56,751	-	-	-	-	-	19,821	1,796	21,617
2825	Northern Oregon Corrections	5,348,544	176,953	1,140,716	1,056,648	204,192	2,578,509	-	-	-	-	-	958,390	55,817	1,014,207
2826	Wasco County Soil-Water Conservation District	491,745	16,269	104,877	97,148	-	218,294	-	-	-	47,248	47,248	88,114	(11,075)	77,039
2828	Deschutes Public Library District	4,257,811	140,867	908,089	841,165	-	1,890,121	-	-	-	336,173	336,173	762,945	(81,074)	681,871
2829	Hubbard Rural Fire Protection District	-	-	-	-	-	-	-	-	-	32,772	32,772	-	(7,673)	(7,673)
2830	Netarts-Oceanside Rural Fire Protection District	248,532	8,223	53,006	49,099	354	110,682	-	-	-	8,007	8,007	44,534	(1,758)	42,776
2831	Oregon Advanced Technology Consortium, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2832	CareOregon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2833	Boardman Rural Fire Protection District	519,985	17,203	110,900	102,727	2,379	233,209	-	-	-	30,064	30,064	93,175	(6,292)	86,883
2834	Crescent Rural Fire Protection District	158,092	5,230	33,717	31,232	3,816	73,995	-	-	-	173,309	173,309	28,328	(39,182)	(10,854)
2835	North Clackamas County Water Commission	392,862	12,998	83,788	77,613	-	174,399	-	-	-	32,132	32,132	70,396	(7,565)	62,831
2837	NORCOM	1,826,408	60,426	389,529	360,822	48,313	859,090	-	-	-	10,443	10,443	327,269	11,780	339,049
2838	High Desert Parks & Recreation District	12,043	398	2,568	2,379	191	5,536	-	-	-	14,436	14,436	2,158	(3,301)	(1,143)
2839	North Morrow Vector Control District	213,857	7,075	45,610	42,249	1,303	96,237	-	-	-	6,343	6,343	38,320	(1,091)	37,229
2840	Cannon Beach Rural Fire Protection District	332,058	10,986	70,820	65,601	10,712	158,119	-	-	-	-	-	59,500	2,704	62,204
2841	Jefferson County Soil & Water Conservation District	154,115	5,099	32,869	30,447	13,589	82,004	-	-	-	6,508	6,508	27,615	1,246	28,861
2842	Tualatin Valley Water District	15,179,892	502,217	3,237,506	2,998,910	152,540	6,891,173	-	-	-	454,723	454,723	2,720,042	(60,886)	2,659,156
2843	Yachats Rural Fire Protection District	400,614	13,254	85,441	79,145	10,488	188,328	-	-	-	8,223	8,223	71,785	1,173	72,958
2844	Crook County Rural Fire Protection District 1	3,545,897	117,314	756,255	700,520	153,910	1,727,999	-	-	-	-	-	635,379	39,035	674,414
2845	Sunrise Water Authority	1,839,622	60,863	392,347	363,432	-	816,642	-	-	-	125,666	125,666	329,637	(30,676)	298,961
2846	Jefferson County Library District	316,871	10,483	67,581	62,600	858	141,522	-	-	-	36,298	36,298	56,779	(8,188)	48,591
2847	Sweet Home Fire and Ambulance District	1,944,569	64,335	414,730	384,165	-	863,230	-	-	-	54,811	54,811	348,442	(14,713)	333,729
2848	Lane Transit District	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this schedule.

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Pension Expense*
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Proportion					
2849	Lebanon Aquatic District	317,925	10,518	67,806	62,809	-	141,133	-	-	-	23,965	23,965	56,968	(6,065)	50,903	
2850	Lake County 4-H & Extension Service	86,798	2,872	18,512	17,148	4,260	42,792	-	-	-	-	-	15,553	1,162	16,715	
2851	East Umatilla County Rural Fire Protection District	107,725	3,564	22,975	21,282	4,051	51,872	-	-	-	8,508	8,508	19,303	(787)	18,516	
2852	Ochoco Irrigation District	557,697	18,451	118,943	110,178	10,621	258,193	-	-	-	-	-	99,932	2,471	102,403	
2853	Mill City Rural Fire Protection District	80,323	2,657	17,131	15,869	1,646	37,303	-	-	-	-	-	14,393	464	14,857	
2854	Sunset Empire Transportation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2855	Harney Hospital	13,793,167	456,338	2,941,751	2,724,951	518,750	6,641,790	-	-	-	-	-	2,471,558	136,743	2,608,301	
2856	Mid-Columbia Council Of Governments	25,578	846	5,455	5,053	48	11,402	-	-	4,029	4,029	4,583	(923)	3,660		
2857	Sunriver Service District	3,356,982	111,064	715,964	663,199	-	1,490,227	115,005	115,005	601,528	601,528	601,528	(27,441)	574,087		
2858	Nesika Beach-Ophir Water District	168,494	5,575	35,936	33,287	6,402	81,200	-	-	3,086	3,086	30,192	581	30,773		
2859	South Lane County Fire and Rescue	4,454,073	147,360	949,947	879,938	-	1,977,245	-	-	181,942	181,942	798,113	(42,752)	755,361		
2860	Coos County Airport District	1,008,544	33,367	215,098	199,246	17,428	465,139	-	-	-	-	180,718	4,687	185,405		
2861	Mt. Angel Fire District	52,777	1,746	11,256	10,427	10,726	34,155	-	-	-	-	-	9,457	2,542	11,999	
2864	Tri-City Water and Sanitary Authority	611,782	20,240	130,478	120,862	11,548	283,128	-	-	6,220	6,220	109,624	1,950	111,574		
2865	Tri-County Cooperative Weed Management Area	54,062	1,789	11,530	10,680	-	23,999	-	-	10,330	10,330	9,687	(2,469)	7,218		
2866	Jefferson Behavioral Health	7,228	239	1,542	1,428	728	3,937	-	-	362	362	1,295	130	1,425		
2867	West Multnomah Soil And Water Conservation District	938,713	31,057	200,205	185,450	23,079	439,791	-	-	62,408	62,408	168,205	(7,726)	160,479		
2869	Nehalem Bay Fire & Rescue	346,238	11,455	73,844	68,402	13,797	167,498	-	-	12,957	12,957	62,041	(602)	61,439		
2870	Clackamas River Water Providers	102,100	3,378	21,776	20,171	-	45,325	-	-	8,487	8,487	18,295	(1,996)	16,299		
2872	Emergency Communications of Southern Oregon	5,709	189	1,218	-	-	2,535	-	-	423	423	1,023	(99)	924		
2873	Mosier Fire District	53,045	1,755	11,313	10,479	-	23,547	-	-	4,748	4,748	9,505	(1,144)	8,361		
2874	Umatilla-Morrow Radio and Data District	123,744	4,094	26,392	24,447	13,943	68,876	-	-	879	879	22,173	2,983	25,156		
2876	Oregon Municipal Electric Utilities Association	63,379	2,097	13,517	12,521	-	28,135	-	-	8,289	8,289	11,357	(1,947)	9,410		
2877	Mid-Columbia Fire And Rescue V1-801	2,487,467	82,296	530,517	491,419	246,897	1,351,129	-	-	187,564	187,564	445,722	28,996	474,718		
2878	Yamhill Fire Protection District	152,755	5,054	32,579	30,178	16,368	84,179	-	-	-	-	27,372	4,157	31,529		
2879	LaGrande Rural Fire Protection District	101,546	3,360	21,657	20,061	36,415	81,493	-	-	-	-	18,196	8,468	26,664		
2880	Oregon Health & Science University	526,199,522	17,408,980	112,225,713	103,954,948	-	233,589,641	-	-	29,210,549	29,210,549	94,288,202	(7,027,553)	87,260,649		
2881	Lake Chinook Fire and Rescue District	47,996	1,588	10,236	9,482	17,211	38,517	-	-	-	-	8,600	4,003	12,603		
2883	Lane Fire Authority	5,314,161	175,816	1,133,383	1,049,855	65,819	2,424,873	-	-	69,033	69,033	952,229	3,305	955,534		
2884	North Central Public Health District	2,262,250	74,845	482,484	446,926	811,244	1,815,499	-	-	-	-	405,366	188,662	594,028		
2885	Siletz Rural Fire Protection District	182,293	6,031	38,879	36,013	65,370	146,293	-	-	-	-	32,665	15,202	47,867		
2886	Idanha-Detroit Rural Fire Protection District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2900	Clatsop Community College	5,738,026	189,839	1,223,783	1,133,593	56,953	2,604,168	-	-	42,634	42,634	1,028,181	6,836	1,035,017		
2901	Blue Mountain Community College	11,953,830	395,485	2,549,465	2,361,575	-	5,306,525	-	-	190,066	190,066	2,141,973	(46,512)	2,095,461		
2902	Treasure Valley Community College	10,526,017	348,247	2,244,947	2,079,499	568,857	5,241,550	-	-	-	-	1,886,127	135,370	2,021,497		
2903	Umpqua Community College	16,513,216	546,329	3,521,872	3,262,319	182,240	7,512,760	-	-	-	-	2,958,956	42,946	3,001,902		
2904	Lane Community College	58,029,106	1,919,856	12,376,214	11,464,117	58,460	25,818,647	-	-	44,016	44,016	10,398,071	6,958	10,405,029		
2905	Mt Hood Community College	26,674,405	882,506	5,689,010	5,269,743	1,510,007	13,351,266	-	-	211,852	211,852	4,779,711	288,854	5,068,565		
2906	Klamath Community College	6,989,709	231,250	1,490,737	1,380,873	42,199	3,145,059	-	-	1,110,499	1,110,499	1,252,466	(245,843)	1,006,623		
2908	Clackamas Community College	32,492,090	1,074,980	6,929,782	6,419,074	1,362,517	15,786,353	-	-	321,390	321,390	5,822,166	222,337	6,044,503		
2910	Linn-Benton Community College	30,576,620	1,011,608	6,521,258	6,040,657	142,245	13,715,768	-	-	197,858	197,858	5,478,938	(25,114)	5,453,824		
2918	Portland Community College	166,854,312	5,520,270	35,586,015	32,963,411	2,680,977	76,750,673	-	-	-	-	29,898,152	653,401	30,551,553		
2919	Chemeketa Community College	49,919,857	1,651,567	10,646,706	9,862,069	1,770,168	23,930,510	-	-	-	-	8,944,998	413,338	9,358,336		
2922	Rogue Community College	25,241,640	835,104	5,383,435	4,986,689	158,026	11,363,254	-	-	31,458	31,458	4,522,978	27,498	4,550,476		
2995	Oregon Coast Community College	2,709,625	89,646	577,898	535,308	66,148	1,269,000	-	-	102,824	102,824	485,530	(4,456)	481,074		
2996	Columbia Gorge Community College	8,045,162	266,169	1,715,840	1,589,386	82,401	3,653,796	-	-	68,952	68,952	1,441,590	8,200	1,449,790		
2997	Tillamook Bay Community College	2,053,968	67,954	438,062	405,778	182,676	1,094,470	-	-	48,621	48,621	368,045	28,182	396,227		
2998	Southwestern Community College	11,528,202	381,403	2,458,689	2,277,489	248,263	5,365,844	-	-	-	-	2,065,706	59,641	2,125,347		
2999	Central Oregon Community College	36,737,387	1,215,433	7,835,202	7,257,766	199,244	16,507,645	-	-	110,207	110,207	6,582,868	32,972	6,615,840		
3003	Baker School District 5J	13,981,777	462,578	2,981,977	2,762,213	320,676	6,527,444	-	-	-	-	2,505,355	77,838	2,583,193		
3008	Huntington School District 16J	1,106,333	36,602	235,954	218,565	-	491,121	-	-	139,626	139,626	198,241	(32,738)	165,503		
3016	Burnt River High School	865,822	28,645	184,659	171,050	14,271	398,625	-	-	79,287	79,287	155,144	(14,242)	140,902		
3027	Pine-Eagle School District 61	2,796,003	92,504	596,320	552,373	-	1,241,197	-	-	26,368	26,368	501,008	(6,986)	494,022		
3037	Alsea School	2,294,970	75,928	489,462	453,390	-	1,018,780	-	-	180,538	180,538	411,229	(42,117)	369,112		
3039	Corvallis School District 509J	46,665,408	1,543,896	9,952,610	9,219,127	1,009,064	21,724,697	-	-	374,573	374,573	8,361,842	124,498	8,486,340		
3043	Philomath School District 17J	9,826,257	325,096	2,095,704	1,941,256	-	4,362,056	-	-	222,199	222,199	1,760,739	(57,765)	1,702,974		
3049	Monroe Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3075	West Linn School District	78,384,174	2,593,291	16,717,461	15,485,424	1,726,202	36,522,378	-	-	232,551	232,551	14,045,438	333,045	14,378,483		
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3094	Damascus-Union School District 26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3102	Molalla Elementary School 35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3111	Sandy Elementary School District 46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Pension Expense*
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Proportion					
3116	Colton School District 53	7,009,189	231,895	1,494,891	1,384,722	26,348	3,137,856	-	-	770,030	770,030	1,255,957	(171,327)	1,084,630		
3122	Oregon City School District 62	67,183,006	2,222,707	14,328,521	13,272,543	1,295,751	31,119,522	-	-	-	-	12,038,333	333,864	12,372,197		
3138	Canby Elementary School District 86	-	-	-	-	-	-	-	-	-	-	-	-	-		
3160	Gladstone School District 115	4,872,962	161,219	1,039,286	962,693	1,747,449	3,910,647	-	-	-	-	873,172	406,383	1,279,555		
3174	Canby Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-		
3175	Sandy Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-		
3176	Molalla Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-		
3179	Clatsop County School District 1C	6,820,203	225,642	1,454,585	1,347,386	2,251,209	5,278,822	-	-	-	-	1,222,093	527,126	1,749,219		
3186	Jewell School District 8	4,261,061	140,975	908,782	841,807	72,810	1,964,374	276,786	276,786	276,786	276,786	763,528	(42,954)	720,574		
3187	Seaside Schools	14,446,035	477,938	3,080,992	2,853,930	-	6,412,860	307,327	307,327	307,327	307,327	2,588,544	(82,268)	2,506,276		
3195	Warrenton-Hammond School District	7,856,175	259,917	1,675,533	1,552,051	4,810	3,492,311	382,118	382,118	382,118	382,118	1,407,726	(87,450)	1,320,276		
3230	Vernonia School District	7,444,010	246,280	1,587,628	1,470,624	-	3,304,532	431,336	431,336	431,336	431,336	1,333,871	(109,972)	1,223,899		
3241	Coquille School District 8	9,958,065	329,456	2,123,816	1,967,296	-	4,420,568	884,659	884,659	884,659	884,659	1,784,357	(209,096)	1,575,261		
3242	Coos Bay School District 9	24,747,181	818,745	5,277,979	4,889,005	-	10,985,729	750,925	750,925	750,925	750,925	4,434,377	(176,000)	4,258,377		
3245	North Bend Public Schools	17,484,320	578,458	3,728,985	3,454,168	476,897	8,238,508	378,095	378,095	378,095	378,095	3,132,966	115,721	3,248,687		
3252	Powers School District	1,913,843	63,318	408,177	378,095	-	849,590	168,155	168,155	168,155	168,155	342,936	(40,065)	302,871		
3257	Myrtle Point School District 41	8,660,419	286,525	1,847,059	1,710,935	43,343	3,887,862	389,044	389,044	389,044	389,044	1,551,836	(77,727)	1,474,109		
3264	Bandon School District	7,976,372	263,893	1,701,169	1,575,797	-	3,540,859	855,906	855,906	855,906	855,906	1,429,264	(205,921)	1,223,343		
3274	Crook County School District	12,807,407	423,725	2,731,512	2,530,206	1,747,345	7,432,788	-	-	-	-	2,294,923	424,342	2,719,265		
3275	Port Orford-Langlois School District 2Cj	3,845,792	127,236	820,215	759,767	43,891	1,751,109	113,072	113,072	113,072	113,072	689,117	(23,049)	666,068		
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-	-	-		
3281	Ophir School	-	-	-	-	-	-	-	-	-	-	-	-	-		
3282	Pistol River School District 16	-	-	-	-	-	-	-	-	-	-	-	-	-		
3283	Brookings-Harbor School District 17C	8,187,479	270,878	1,746,192	1,617,502	577,794	4,212,366	-	-	-	-	1,467,091	136,498	1,603,589		
3288	Central Curry School District 1	5,699,590	188,567	1,215,586	1,126,000	-	2,530,153	267,405	267,405	267,405	267,405	1,021,293	(67,692)	953,601		
3291	Bend-La Pine Public Schools	142,785,408	4,723,965	30,452,696	28,208,406	11,788,503	64,563,570	-	-	-	-	25,585,313	326,286	25,911,599		
3296	Sisters School District	5,834,221	193,022	1,244,299	1,152,597	266,404	2,856,322	10,922	10,922	10,922	10,922	1,045,417	58,741	1,104,158		
3307	Oakland School District	6,629,739	219,341	1,413,964	1,309,758	-	2,943,063	300,884	300,884	300,884	300,884	1,187,964	(70,218)	1,117,746		
3310	Roseburg Public Schools	34,168,364	1,130,439	7,287,291	6,750,235	213,324	15,381,289	-	-	-	-	6,122,532	49,960	6,172,492		
3316	Glide School District 12	5,296,422	175,229	1,129,600	1,046,351	-	2,351,180	59,447	59,447	59,447	59,447	949,051	(15,411)	933,640		
3318	Days Creek School District 15	2,535,224	83,876	540,702	500,854	-	1,125,432	359,586	359,586	359,586	359,586	454,280	(89,351)	364,929		
3319	South Umpqua School District	1,106,156	36,596	235,916	218,530	396,669	887,711	-	-	-	-	198,209	92,248	290,457		
3320	Camas Valley School District 21	2,445,294	80,901	521,522	483,088	-	1,085,511	48,184	48,184	48,184	48,184	438,165	(11,280)	426,885		
3321	North Douglas School District 22	4,217,742	139,541	899,543	833,249	-	1,872,333	289,964	289,964	289,964	289,964	755,765	(71,050)	684,715		
3324	Yoncalla School District 32	3,862,097	127,775	823,692	762,988	43,299	1,757,754	19,441	19,441	19,441	19,441	692,038	4,352	696,390		
3325	Elkton School District 34	2,822,488	93,380	601,969	557,605	-	1,252,954	75,453	75,453	75,453	75,453	505,754	(18,924)	486,830		
3331	Umpqua School District	-	-	-	-	-	-	-	-	-	-	-	-	-		
3335	Riddle School District	4,364,139	144,385	930,766	862,171	-	1,937,322	256,532	256,532	256,532	256,532	781,998	(60,947)	721,051		
3338	Glendale 77	3,648,466	120,707	778,130	720,784	-	1,619,621	479,706	479,706	479,706	479,706	653,758	(116,400)	537,358		
3349	Winston-Dillard Schools	162,552	5,378	34,668	32,113	58,292	130,451	-	-	-	-	29,127	13,556	42,683		
3353	Sutherlin School District 130	5,635,725	186,454	1,201,965	1,113,383	329,917	2,831,719	-	-	-	-	1,009,850	78,269	1,088,119		
3361	Arlington Public Schools	2,481,022	82,083	529,142	490,146	-	1,101,371	239,266	239,266	239,266	239,266	444,567	(55,794)	388,773		
3364	Condon Admin School District 251	1,957,021	64,747	417,386	386,625	839	869,597	172,768	172,768	172,768	172,768	350,673	(39,932)	310,741		
3370	Prairie City School District 4	2,200,898	72,815	469,399	434,805	-	977,019	94,175	94,175	94,175	94,175	394,373	(22,553)	371,820		
3372	Monument School District 8	1,271,734	42,075	271,230	251,241	8,651	573,197	88,195	88,195	88,195	88,195	227,878	(17,966)	209,912		
3375	Dayville School District 16j	1,443,777	47,766	307,923	285,230	24,089	665,008	8,307	8,307	8,307	8,307	258,706	3,159	261,865		
3376	Long Creek Schools	808,352	26,744	172,402	159,696	24,021	382,863	42,143	42,143	42,143	42,143	144,846	(2,736)	142,110		
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-	-	-		
3394	Crane Elementary School	579,848	19,184	123,668	114,554	34,028	291,434	44,343	44,343	44,343	44,343	103,901	(5,129)	98,772		
3395	Pine Creek School	77,337	16,494	2,559	15,279	741	35,073	4,100	4,100	4,100	4,100	13,858	(736)	13,122		
3396	Diamond School District 7	279,094	9,234	59,524	55,137	7,800	131,695	60,686	60,686	60,686	60,686	50,010	(11,819)	38,191		
3397	Suntex School District	289,951	9,593	61,840	57,282	4,432	133,147	1,999	1,999	1,999	1,999	51,955	443	52,398		
3398	Drewsey School	-	-	-	-	-	-	36,751	36,751	36,751	36,751	-	(10,809)	(10,809)		
3399	Frenchglen School District	287,304	9,505	61,275	56,759	3,555	131,094	30,283	30,283	30,283	30,283	51,481	(5,996)	45,485		
3405	Fields-Trout Creek 33	237,175	7,847	50,584	46,856	2,991	108,278	51,381	51,381	51,381	51,381	42,499	(11,069)	31,430		
3407	Crane Union High School	1,782,167	58,962	380,093	352,081	-	791,136	145,033	145,033	145,033	145,033	319,341	(34,497)	284,844		
3408	Burns Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-		
3409	Hood River County School District	36,608,838	1,211,180	7,807,785	7,232,370	-	16,251,335	1,174,289	1,174,289	1,174,289	1,174,289	6,559,834	(285,494)	6,274,340		
3414	City of Phoenix School District	15,813,144	523,168	3,372,564	3,124,014	-	7,019,746	764,569	764,569	764,569	764,569	2,833,512	(189,551)	2,643,961		
3415	Ashland Public Schools	34,567,392	1,143,640	7,372,394	6,829,066	-	15,345,100	1,913,036	1,913,036	1,913,036	1,913,036	6,194,033	(445,120)	5,748,913		
3416	Central Point School District 6	49,369,235	1,633,350	10,529,271	9,753,289	70,352	21,986,262	2,075,248	2,075,248	2,075,248	2,075,248	8,846,333	(461,925)	8,384,408		
3417	Eagle Point School District 9	42,429,378	1,403,749	9,049,167	8,382,265	-	18,835,181	1,959,979	1,959,979	1,959,979	1,959,979	7,602,800	(470,382)	7,132,418		
3424	Rogue River School District	8,350,472	276,270	1,780,955	1,649,703	-	3,706,928	702,676	702,676	702,676	702,676	1,496,297	(170,834)	1,325,463		

**Oregon Public Employees Retirement System  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Pension Expense*
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Proportion	Proportion					
3432	Prospect School District	2,718,858	89,952	579,867	537,132	18,708	1,225,659	-	-	-	271,181	271,181	487,184	(57,563)	429,621	
3439	Butte Falls School District	2,825,714	93,487	602,657	558,242	10,480	1,264,866	-	-	-	74,180	74,180	506,332	(14,168)	492,164	
3440	Pinehurst School	460,116	15,223	98,132	90,900	9,902	214,157	-	-	-	20,183	20,183	82,447	(1,782)	80,665	
3445	Culver School District 4	8,279,537	273,923	1,765,826	1,635,689	45,595	3,721,033	-	-	-	126,738	126,738	1,483,587	(16,063)	1,467,524	
3446	Ashwood School	89,190	2,951	19,022	17,620	31,984	71,577	-	-	-	-	-	15,982	7,438	23,420	
3447	Madras School District	31,406,929	1,039,078	6,698,343	6,204,691	-	13,942,112	-	-	-	942,475	942,475	5,627,719	(233,681)	5,394,038	
3451	Black Butte School District	504,283	16,684	107,552	99,625	-	223,861	-	-	-	3,522	3,522	90,361	(909)	89,452	
3453	Josephine County School District Cu	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3454	Grants Pass School District	77,998,913	2,580,545	16,635,294	15,409,313	-	34,625,152	-	-	-	3,456,687	3,456,687	13,976,404	(806,956)	13,169,448	
3455	Klamath Falls School District 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3456	Klamath County School District	73,238,507	2,423,050	15,620,014	14,468,856	264,864	32,776,784	-	-	-	4,745,744	4,745,744	13,123,401	(1,025,761)	12,097,640	
3457	Klamath Falls City Schools	39,639,152	1,311,436	8,454,079	7,831,033	-	17,596,548	-	-	-	2,718,359	2,718,359	7,102,827	(643,037)	6,459,790	
3460	Union School District 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3461	Lake County School District 7	9,591,595	317,332	2,045,657	1,894,897	14,458	4,272,344	-	-	-	444,721	444,721	1,718,691	(99,172)	1,619,519	
3462	Paisley School District	1,837,963	60,808	391,993	363,104	722	816,627	-	-	-	41,328	41,328	329,339	(9,398)	319,941	
3463	North Lake School District 14	3,230,119	106,866	688,907	638,136	-	1,433,909	-	-	-	341,319	341,319	578,796	(80,867)	497,929	
3464	Plush School District	230,137	7,614	49,083	45,465	2,191	104,353	-	-	-	14,325	14,325	41,238	(2,688)	38,550	
3465	Adel School District 21	216,035	7,147	46,075	42,679	-	95,901	-	-	-	14,140	14,140	38,711	(3,371)	35,340	
3470	Pleasant Hill School District	9,536,285	315,502	2,033,860	1,883,970	35,835	4,269,167	-	-	-	666,405	666,405	1,708,780	(144,438)	1,564,342	
3473	Eugene School District 4J	171,972,020	5,689,586	36,677,499	33,974,456	-	76,341,541	-	-	-	6,050,990	6,050,990	30,815,179	(1,453,216)	29,361,963	
3487	Springfield School District 19	86,349,181	2,856,808	18,416,205	17,058,975	-	38,331,988	-	-	-	110,825	110,825	15,472,665	(28,923)	15,443,742	
3494	Fern Ridge School District	8,941,587	295,827	1,907,026	1,766,482	456,022	4,425,357	-	-	-	63,530	63,530	1,602,218	87,367	1,689,585	
3498	Mapleton School District	3,325,857	110,034	709,325	657,050	-	1,476,409	-	-	-	308,877	308,877	595,951	(73,950)	522,001	
3502	Creswell School District 40	12,903,169	426,893	2,751,936	2,549,125	-	5,727,954	-	-	-	398,326	398,326	2,312,082	(93,397)	2,218,685	
3506	South Lane School District	15,908,640	526,327	3,392,931	3,142,880	915,421	7,977,559	-	-	-	-	-	2,850,624	235,350	3,085,974	
3510	Bethel School District	64,047,150	2,118,960	13,659,718	12,653,030	-	28,431,708	-	-	-	1,025,598	1,025,598	11,476,427	(270,178)	11,206,249	
3517	Crow-Applegate-Lorane District 66	3,986,888	131,904	850,307	787,642	-	1,769,853	-	-	-	269,119	269,119	714,399	(63,732)	650,667	
3519	McKenzie School District	3,726,168	123,278	794,702	736,134	-	1,654,114	-	-	-	309,416	309,416	667,681	(72,489)	595,192	
3520	Junction City School District 69	19,757,459	653,663	4,213,791	3,903,245	31,857	8,802,556	-	-	-	1,003,583	1,003,583	3,540,283	(224,023)	3,316,260	
3522	Lowell School District	3,939,871	130,348	840,280	778,353	25,286	1,774,267	-	-	-	118,054	118,054	705,974	(20,018)	685,956	
3524	Oakridge School District	6,829,680	225,956	1,456,607	1,349,258	-	3,031,821	-	-	-	224,815	224,815	1,223,791	(54,957)	1,168,834	
3527	Marcola School District 79	2,872,908	95,048	612,722	567,566	-	1,275,336	-	-	-	128,823	128,823	514,788	(36,351)	478,437	
3533	Triangle Lake Schools	3,724,377	123,219	794,320	735,781	46,459	1,699,779	-	-	-	219,456	219,456	667,361	(37,371)	629,990	
3537	Siuslaw School District 97J	9,733,661	322,032	2,075,956	1,922,963	180,964	4,501,915	-	-	-	37,315	37,315	1,744,147	31,110	1,775,257	
3579	Lincoln County School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3582	Linn County School District 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3610	Harrisburg Elementary School District 42J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3613	Harris School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3615	Central Linn School District 552C	8,590,683	284,217	1,832,186	1,697,158	20,664	3,834,225	-	-	-	450,044	450,044	1,539,340	(98,584)	1,440,756	
3618	Sweet Home School District 55	7,463,185	246,915	1,591,718	1,474,412	1,048,699	4,361,744	-	-	-	-	-	1,337,307	246,694	1,584,001	
3626	Wyatt School District 63Cj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3647	Scio School District 95C	8,956,485	296,320	1,910,203	1,769,426	-	3,975,949	-	-	-	302,435	302,435	1,604,887	(73,684)	1,531,203	
3665	Santiam Canyon School District	2,045,642	67,679	436,286	404,133	303,290	1,211,388	-	-	-	177,945	177,945	366,553	18,195	384,748	
3676	Harrisburg High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3684	Ontario School District 8C	21,559,605	713,286	4,598,146	4,259,273	15,933	9,586,638	-	-	-	651,392	651,392	3,863,205	(146,801)	3,716,404	
3687	Juntura Grade School	140,069	4,634	29,873	27,672	11,385	73,564	-	-	-	26,185	26,185	25,099	(2,741)	22,358	
3689	Vale School District 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3694	Nyssa School District 26	14,513,868	480,182	3,095,459	2,867,331	-	6,442,972	-	-	-	1,205,289	1,205,289	2,600,699	(284,067)	2,316,632	
3696	Annex Elementary School	581,300	19,232	123,977	114,840	-	258,049	-	-	-	101,149	101,149	104,161	(23,527)	80,634	
3707	Adrian School District 61	3,472,919	114,899	740,690	686,103	1,100	1,542,792	-	-	-	152,787	152,787	622,303	(35,209)	587,094	
3709	Harper School District 66	1,671,188	55,290	356,424	330,157	21,136	763,007	-	-	-	139,769	139,769	299,455	(26,287)	273,168	
3712	W W Jones School	252,329	8,348	53,816	49,850	154	112,168	-	-	-	13,742	13,742	45,214	(3,150)	42,064	
3715	Vale High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3720	Silverton RFD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3727	Aumsville Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3729	Jefferson School District 14Cj	5,377,729	177,919	1,146,940	1,062,414	421,165	2,808,438	-	-	-	-	-	963,620	98,283	1,061,903	
3730	North Marion School District 15	13,271,705	439,086	2,830,536	2,621,932	672,325	6,563,879	-	-	-	31,738	31,738	2,378,119	147,021	2,525,140	
3732	Marion Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3735	Salem-Keizer Public Schools	330,485,474	10,933,904	70,484,610	65,290,064	3,687,109	150,395,687	-	-	-	4,696,793	4,696,793	59,218,756	(523,943)	58,694,813	
3750	St Paul School District	4,049,789	133,985	863,723	800,068	-	1,797,776	-	-	-	358,582	358,582	725,670	(85,795)	639,875	
3759	Eldredge Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3760	West Stayton School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3761	Bethany Elementary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in	
					Proportion	Proportion				Proportion	Proportion			Proportion	Proportion
3769	Scotts Mills School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3771	Gervais Elementary School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3772	Stayton School District 77J	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3780	Mt Angel School District 91	9,402,412	311,073	2,005,309	1,857,522	834	4,174,738	-	-	-	189,050	189,050	1,684,792	(43,719)	1,641,073
3781	Silver Crest School District 93	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3786	Woodburn School District	74,095,772	2,451,412	15,802,848	14,638,216	-	32,892,476	-	-	-	2,850,531	2,850,531	13,277,012	(680,615)	12,596,397
3794	Detroit School District 123J	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3804	Monitor School District 142J	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3806	Cloverdale School District 144	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	17,982,291	594,933	3,835,190	3,552,546	-	7,982,669	-	-	-	439,431	439,431	3,222,196	(110,427)	3,111,769
3818	Portland Public Schools	207,202,551	6,855,166	44,191,325	40,934,531	58,792,706	150,773,728	-	-	-	-	-	37,128,038	13,709,875	50,837,913
3820	Parkrose School District	41,925,383	1,387,075	8,941,677	8,282,697	-	18,611,449	-	-	-	2,911,929	2,911,929	7,512,491	(706,807)	6,805,684
3821	Gresham Grade School District 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	82,744,959	2,737,565	17,647,511	16,346,932	4,495,080	41,227,088	-	-	-	132,824	132,824	14,826,835	1,006,301	15,833,136
3842	Corbett School District 39	12,928,284	427,724	2,554,087	2,757,292	770,715	6,509,818	-	-	-	-	-	2,316,583	185,111	2,501,694
3843	David Douglas School Dist	148,520,503	4,913,707	31,675,854	29,341,420	1,171,832	67,102,813	-	-	-	4,274,734	4,274,734	26,612,968	(649,467)	25,963,501
3847	Riverdale School	6,095,584	201,669	1,300,042	1,204,232	333,665	3,039,608	-	-	-	-	-	1,092,250	78,146	1,170,396
3848	Barlow-Gresham Uhs District U2-20Jt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School Dist	34,801,961	1,151,401	7,422,422	6,875,407	36,670	15,485,900	-	-	-	1,221,602	1,221,602	6,236,065	(273,308)	5,962,757
3859	Central School District 13J	17,619,721	582,937	3,757,863	3,480,918	1,127,219	8,948,937	-	-	-	-	-	3,157,228	271,026	3,428,254
3865	Perrydale School District 21	3,965,051	131,181	845,650	783,328	-	1,760,159	-	-	-	162,407	162,407	710,486	(42,515)	667,971
3887	Falls City School District	360,700	11,934	76,929	71,259	56,859	216,981	-	-	-	-	-	64,633	13,576	78,209
3894	Sherman County School District 9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	6,815,443	225,485	1,453,570	1,346,445	1,152,992	4,178,492	-	-	-	-	-	1,221,240	270,542	1,491,782
3920	Neah-Kah-Nie School District	13,953,452	461,641	2,975,936	2,756,617	-	6,194,194	-	-	-	834,929	834,929	2,500,280	(197,390)	2,302,890
3927	Echo School District	2,315,280	76,600	493,794	457,402	78,492	1,106,288	-	-	-	22,424	22,424	414,868	11,658	426,526
3928	Umatilla School District 6R	13,135,426	434,577	2,801,471	2,595,009	21,294	5,852,351	-	-	-	384,581	384,581	2,353,700	(83,174)	2,270,526
3929	Ferndale School District 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Pendleton School District 16R	12,016,664	397,564	2,562,866	2,373,989	1,467,213	6,801,632	-	-	-	-	-	2,153,232	361,874	2,515,106
3935	Athens-Weston School District 29Rj	7,787,848	257,656	1,660,961	1,538,552	24,716	3,481,885	-	-	-	214,220	214,220	1,395,482	(42,550)	1,352,932
3936	Milton-Freewater Elementary School District 31	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	2,982,087	98,660	636,007	589,135	245,152	1,568,954	-	-	-	47,537	47,537	534,352	43,030	577,382
3944	Ukiah School	953,712	31,553	203,404	188,413	-	423,370	-	-	-	75,014	75,014	170,893	(19,135)	151,758
3957	Helix School District	2,220,758	73,472	473,634	438,729	-	985,835	-	-	-	38,637	38,637	397,931	(9,856)	388,075
3958	Pilot Rock School District 2R	2,617,669	86,604	558,286	517,141	69,316	1,231,347	-	-	-	-	-	469,053	19,163	488,216
3959	McLoughlin Union High School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3965	La Grande Public Schools	14,014,689	463,667	2,988,996	2,768,714	133,634	6,355,011	-	-	-	89,033	89,033	2,511,252	4,892	2,516,144
3966	Union County School District	2,230,010	73,778	475,608	440,556	99,285	1,089,227	-	-	-	95,409	95,409	399,589	(4,971)	394,618
3967	North Powder School District	3,187,629	105,461	679,845	629,742	-	1,415,048	-	-	-	204,711	204,711	571,182	(50,925)	520,257
3969	Imbler School District	3,887,309	128,609	829,070	767,969	-	1,725,648	-	-	-	208,509	208,509	696,556	(50,402)	646,154
3970	Cove School District	3,058,720	101,196	652,351	604,275	-	1,357,822	-	-	-	381,539	381,539	548,083	(88,973)	459,110
3973	Elgin School District 23	4,310,824	142,621	919,395	851,638	-	1,913,654	-	-	-	249,200	249,200	772,444	(64,866)	707,578
3986	Joseph School District 6	3,773,580	124,847	804,814	745,501	-	1,675,162	-	-	-	153,840	153,840	676,177	(36,176)	640,001
3990	Wallowa School	3,040,876	100,605	648,546	600,750	5,934	1,355,835	-	-	-	411,560	411,560	544,886	(93,967)	450,919
3993	Enterprise School District 21	4,426,329	146,442	944,030	874,457	-	1,964,929	-	-	-	406,927	406,927	793,141	(97,768)	695,373
4003	Troy School District 54	121,246	4,011	25,859	23,953	12,054	65,877	-	-	-	6,223	6,223	21,726	2,098	23,824
4008	Chenoweth School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	4,094,423	135,461	873,242	808,886	-	1,817,589	-	-	-	90,093	90,093	733,668	(21,517)	712,151
4022	Maupin Grade School 84	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	3,454,313	114,284	736,722	682,427	805,014	2,338,447	-	-	-	21,655	21,655	618,969	180,843	799,812
4035	Banks School District	8,670,228	286,849	1,849,151	1,712,873	-	3,848,873	-	-	-	76,149	76,149	1,553,594	(17,849)	1,535,745
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	336,425,374	11,130,422	71,751,448	66,463,539	10,017,386	159,362,795	-	-	-	8,835,901	8,835,901	60,283,110	(269,169)	60,013,941
4080	North Plains School District 70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	1,243,092	41,127	265,122	245,583	-	551,832	-	-	-	29,937	29,937	222,746	(8,544)	214,202
4114	Fossil School District 21J	2,105,510	69,659	449,055	415,960	-	934,674	-	-	-	84,109	84,109	377,280	(19,844)	357,436
4128	Yamhill Grade School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29Jt	29,584,266	978,777	6,309,613	5,844,610	1,444,910	14,577,910	-	-	-	-	-	5,301,121	349,335	5,650,456

**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
			Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Differences between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion			Total Pension Expense*		
4142	McMinnville Schools	61,102,578	2,021,540	13,031,712	12,071,306	7,760	27,132,318	-	-	-	714,915	714,915	10,948,798	(163,977)	10,784,821	
4144	Sheridan School District 48J	11,150,657	368,912	2,378,167	2,202,902	-	4,949,981	-	-	-	803,059	803,059	1,998,055	(187,600)	1,810,455	
4166	Yamhill-Carlton School District 1	3,233,657	106,984	689,661	638,835	827,288	2,262,768	-	-	-	3,938	3,938	579,430	191,234	770,664	
4185	Lebanon School District Uh-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4189	Wasco County High School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4203	Victor Point School	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4218	Curry County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4219	Grant County Education Service District	1,793,575	59,339	382,526	354,335	16,383	812,583	-	-	-	71,117	71,117	321,386	(11,720)	309,666	
4220	Jefferson County Education Service District	2,133,008	70,569	454,919	421,393	-	946,881	-	-	-	214,001	214,001	382,208	(51,454)	330,754	
4221	Marion Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4223	InterMountain Education Service District	13,466,117	445,518	2,871,999	2,660,340	-	5,977,857	-	-	-	973,566	973,566	2,412,955	(238,838)	2,174,117	
4224	Wallowa County Region 18	2,535,503	83,886	540,762	500,909	9,140	1,134,697	-	-	-	147,892	147,892	454,330	(31,705)	422,625	
4225	Washington County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4226	North Central Education Service District	1,901,467	62,909	405,537	375,650	-	844,096	-	-	-	76,484	76,484	340,718	(17,797)	322,921	
4227	Cascade School District Uh5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4230	Mari-Linn School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4232	South Coast Education Service District Region 7	10,892,869	360,384	2,323,187	2,151,974	-	4,835,545	-	-	-	882,598	882,598	1,951,862	(219,324)	1,732,538	
4237	Douglas Education Service District	18,625,043	616,198	3,679,527	3,679,527	-	8,267,999	-	-	-	414,000	414,000	3,337,369	(99,978)	3,237,391	
4238	Multnomah Education Service District	19,559,260	647,106	4,171,520	3,864,089	-	8,682,715	-	-	-	2,626,541	2,626,541	3,504,768	(772,029)	2,732,739	
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4252	High Desert Education Service District	18,048,172	597,112	3,849,241	3,565,562	-	8,011,915	-	-	-	290,266	290,266	3,234,001	(77,790)	3,156,211	
4254	Willamette Education Service District	14,129,940	467,480	3,013,577	2,791,483	774,665	7,047,205	-	-	-	459,202	459,202	2,531,904	45,096	2,577,000	
4258	Hermiston School District 8R	35,017,593	1,158,535	7,468,411	6,918,007	188,820	15,733,773	-	-	-	1,330,945	1,330,945	6,274,703	(253,986)	6,020,717	
4259	Clackamas Education Service District	22,315,470	738,933	4,759,353	4,408,601	150,649	10,056,896	-	-	-	1,487,004	1,487,004	3,998,646	(301,507)	3,697,139	
4260	Greater Albany School District 8J	77,545,566	2,565,546	16,538,606	15,319,750	183,166	34,607,068	-	-	-	115,850	115,850	13,895,170	8,524	13,903,694	
4268	Lake Oswego School District	46,194,321	1,528,310	9,852,139	9,126,000	885,729	21,392,238	-	-	-	75,142	75,142	8,277,430	183,884	8,461,314	
4270	Silver Falls School District	29,036,255	960,646	6,192,735	5,736,346	80,734	12,970,461	-	-	-	17,309	17,309	5,202,924	19,720	5,222,644	
4271	Malheur Education Service District Region 14	4,207,064	139,188	897,266	831,139	-	1,867,593	-	-	-	326,161	326,161	753,852	(76,328)	677,524	
4272	Linn-Benton-Lincoln Education Service District	27,291,643	902,927	5,820,652	5,391,684	-	12,115,263	-	-	-	1,152,057	1,152,057	4,890,312	(275,596)	4,614,716	
4273	Double O School District	91,093	3,014	19,428	17,996	-	40,438	-	-	-	4,062	4,062	16,323	(966)	15,357	
4275	Tillamook County Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4276	Lane County Education Service District	12,789,725	423,140	2,727,741	2,526,713	-	5,677,594	-	-	-	1,189,466	1,189,466	2,291,755	(330,262)	1,961,493	
4277	Mitchell School	1,428,334	47,256	304,629	282,179	-	634,064	-	-	-	88,785	88,785	255,939	(21,371)	234,568	
4279	St Helens School District 502	11,541,722	381,851	2,461,572	2,280,160	1,851,623	6,975,206	-	-	-	-	-	2,068,129	435,344	2,503,473	
4280	Northwest Regional Education Service District	61,372,959	2,030,486	13,089,377	12,124,722	-	27,244,585	-	-	-	5,410,300	5,410,300	10,997,247	(1,278,689)	9,718,558	
4286	Southern Oregon Education Service District	27,066,071	895,464	5,772,543	5,347,120	-	12,015,127	-	-	-	2,825,053	2,825,053	4,849,893	(671,016)	4,178,877	
4288	Medford School District 549C	115,808,845	3,831,463	24,699,244	22,878,969	601,880	52,011,556	-	-	-	3,220,341	3,220,341	20,751,459	(571,894)	20,179,565	
4291	Dayton Public Schools	5,145,781	170,245	1,097,471	1,016,590	197,256	2,481,562	-	-	-	142,854	142,854	922,058	3,857	925,915	
4293	Lake County Education Service District	1,357,674	44,918	289,559	268,219	26,621	629,317	-	-	-	-	-	243,278	7,194	250,472	
4294	Harney Education Service District Region XVII	2,839,542	93,944	605,606	560,974	-	1,260,524	-	-	-	81,779	81,779	508,809	(21,888)	486,921	
4295	Wasco County Education Service District	2,943,124	97,371	627,698	581,438	10,867	1,317,374	-	-	-	51,959	51,959	527,370	(8,888)	518,482	
4297	Yamhill Education Service District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4306	Amity School District	3,067,831	101,497	654,295	606,075	613,289	1,975,156	-	-	-	-	-	549,716	142,886	692,602	
4307	Columbia School District 5J	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4309	Scappoose School District	23,160,153	766,239	4,939,504	4,575,475	-	10,281,218	-	-	-	1,409,630	1,409,630	4,150,002	(328,164)	3,821,838	
4311	Redmond School District 2J	56,753,427	1,877,651	12,104,142	11,212,096	543,406	25,737,295	-	-	-	-	-	10,169,486	138,491	10,307,977	
4312	Reedsport School District	3,607,698	119,358	769,435	712,730	360,900	1,961,613	-	-	-	144,933	144,933	646,453	41,114	687,567	
4313	Forest Grove School District	54,217,010	1,793,736	11,563,185	10,711,006	876,144	24,944,071	-	-	-	225,833	225,833	9,714,992	137,332	9,852,324	
4314	Willamina School District 30J	7,978,145	263,952	1,701,547	1,576,147	-	3,541,646	-	-	-	274,706	274,706	1,429,581	(63,929)	1,365,652	
4315	John Day School District	4,806,022	159,004	1,025,009	949,468	-	2,133,481	-	-	-	95,368	95,368	861,178	(26,646)	834,532	
4316	Tigard-Tualatin School District 23J	126,576,120	4,187,691	26,995,645	25,006,131	-	56,189,467	-	-	-	5,649,594	5,649,594	22,680,817	(1,364,475)	21,316,342	
4317	Sherwood School District 88J	48,808,318	1,614,792	10,409,641	9,642,476	-	21,666,909	-	-	-	1,825,641	1,825,641	8,745,824	(445,929)	8,299,895	
4320	Rainier School District 13	6,440,696	213,086	1,373,646	1,272,411	276,061	3,135,204	-	-	-	82,931	82,931	1,154,090	39,809	1,193,899	
4321	North Clackamas School District 12	94,982,200	3,142,426	20,257,421	18,764,497	4,943,006	47,107,350	-	-	-	111,067	111,067	17,019,591	1,116,869	18,136,460	
4323	Estacada School District 108	12,964,943	428,937	2,765,111	2,561,329	-	5,755,377	-	-	-	718,418	718,418	2,323,151	(194,123)	2,129,028	
4324	Centennial School District 28	88,118,509	2,915,345	18,793,560	17,408,520	75,667	39,193,092	-	-	-	4,338,246	4,338,246	15,789,706	(986,640)	14,803,066	
4326	Harney County School District 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4327	Jordan Valley School District 3	1,120,682	37,077	239,015	221,400	-	497,492	-	-	-	206,804	206,804	200,812	(50,800)	150,012	
4329	Gervais School District 1	5,209,686	172,359	1,111,101	1,029,215	311,775	2,624,450	-	-	-	13,787	13,787	933,509	68,451	1,001,960	
4330	Vale School District 84	12,734,478	421,312	2,715,958	2,515,799	-	5,653,069	-	-	-	468,154	468,154	2,281,855	(110,643)	2,171,212	
4331	Molalla River School District	4,353,052	144,018	928,401	859,981	1,561,009	3,493,409	-	-	-	-	-	780,011	363,025	1,143,036	
4332	Gresham-Barlow School District 10	80,413,921	2,660,444	17,150,357	15,886,417	198,908	35,896,126	-	-	-	237,029	237,029	14,409,143	(23,456)	14,385,687	
4333	Canby School District	18,511,014	612,425	3,947,954	3,657,000	771,531	8,988,910	-	-	-	842,429	842,429	3,316,936	(68,347)	3,248,589	



**Oregon Public Employees Retirement System**  
**Cost-Sharing Multiple-Employer Defined Benefit Pension Plan**  
**Schedule of Pension Amounts by Employer**  
**As of and for the Year Ended June 30, 2016**

Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Net Differences		Total Deferred Outflows of Resources	Net Differences		Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts		Total Pension Expense*				
			Differences between Expected and Actual Experience	Changes in Assumptions		Differences between Expected and Actual Experience	Changes in Assumptions		Proportionate Share of Plan Pension Expense	from Changes in Proportion					
4334	Cascade School District 5	11,166,021	369,421	2,381,444	2,205,937	1,030,885	5,987,687	-	-	-	-	2,000,808	242,604	2,243,412	
4335	Milton-Freewater Unified School District 7	7,970,088	263,685	1,699,828	1,574,555	630,788	4,168,856	-	-	151,462	151,462	1,428,138	102,148	1,530,286	
4336	Nestucca Valley School District 101	5,600,204	185,279	1,194,389	1,106,365	82,076	2,568,109	-	-	354,382	354,382	1,003,485	(58,275)	945,210	
4337	Sherman County School District	3,444,358	113,954	734,599	680,461	-	1,529,014	-	-	201,214	201,214	617,185	(51,595)	565,590	
4338	Three Rivers U J School District	36,591,868	1,210,619	7,804,166	7,229,018	137,155	16,380,958	-	-	368,605	368,605	6,556,793	(76,518)	6,480,275	
4339	Lebanon Community School District	41,360,281	1,368,379	8,821,154	8,171,056	-	18,360,589	-	-	3,441,597	3,441,597	7,411,232	(826,289)	6,584,943	
4340	Monroe School District 1J	3,873,160	128,141	826,052	765,174	-	1,719,367	-	-	271,642	271,642	694,020	(66,566)	627,454	
4341	Hillsboro School District 1J	167,229,488	5,532,682	35,666,031	33,037,530	3,434,567	77,670,810	-	-	4,478,166	4,478,166	29,965,378	(518,370)	29,447,008	
4342	North Santiam School District 29J	11,491,769	380,198	2,450,918	2,270,291	544,094	5,645,501	-	-	270,444	270,444	2,059,178	46,990	2,106,168	
4343	Harrisburg School District 7	10,875,728	359,817	2,319,531	2,148,587	2,348	4,830,283	-	-	537,702	537,702	1,948,791	(124,356)	1,824,435	
4344	South Wasco County School District 1	3,610,719	119,458	770,080	713,327	8,515	1,611,380	-	-	197,918	197,918	646,994	(43,522)	603,472	
4345	Oregon Trail School District 46	47,886,698	1,584,301	10,213,082	9,460,402	-	21,257,785	-	-	2,464,640	2,464,640	8,580,682	(578,162)	8,002,520	
4346	Knappa School District 4	6,284,132	207,907	1,340,254	1,241,481	-	2,789,642	-	-	232,473	232,473	1,126,036	(59,144)	1,066,892	
4347	Clatskanie School District 6J	9,484,115	313,776	2,022,734	1,873,663	-	4,210,173	-	-	778,019	778,019	1,699,432	(181,561)	1,517,871	
4348	Lourdes Charter School	392,820	12,996	83,779	77,605	3,147	177,527	-	-	22,639	22,639	70,388	(4,339)	66,049	
4350	Ridgeline Montessori	1,837,890	60,805	391,978	363,090	2,757	818,630	-	-	41,003	41,003	329,326	(8,725)	320,601	
4351	The Village School	428,976	14,192	91,490	84,748	-	190,430	-	-	97,489	97,489	76,867	(28,494)	48,373	
4352	Armadillo Technical Institute	1,093,768	36,187	233,274	216,083	113,937	599,481	-	-	43,671	43,671	195,989	(13,652)	209,641	
4354	Opal Charter School	441,801	14,617	94,225	87,281	14,785	210,908	-	-	26,003	26,003	79,165	(4,210)	74,955	
4355	Three Rivers Charter School	1,307,671	43,263	278,895	258,341	4,381	584,880	-	-	88,906	88,906	234,318	(19,387)	214,931	
4358	Detroit Lake Charter School	-	-	-	-	-	-	-	-	-	-	-	-	-	
4360	Luckiamute Valley Charter School	1,736,942	57,466	370,448	343,147	46,543	817,604	-	-	88,994	88,994	311,238	(7,007)	304,231	
4361	Rimrock Expeditionary Alternative Learning	1,541,567	51,002	328,779	304,549	1,232	685,562	-	-	22,010	22,010	276,229	(4,756)	271,473	
4362	Kings Valley Charter School	95,666	3,165	20,403	18,900	4,547	47,015	-	-	4,602	4,602	17,142	(296)	16,846	
4363	Multisensory Learning Academy	2,334,770	77,244	497,950	461,253	49,711	1,086,158	-	-	-	-	418,361	12,388	430,749	
4365	Mitch Charter School	1,486,963	49,195	317,133	293,761	419	660,508	-	-	70,011	70,011	266,445	(16,159)	250,286	
4366	Sand Ridge Charter School	1,945,183	64,355	414,861	384,286	-	863,502	-	-	69,126	69,126	348,552	(17,798)	330,754	
4367	Arthur Academy Charter School	911,982	30,172	194,504	180,169	-	404,845	-	-	2,072,776	2,072,776	163,415	(482,982)	(319,567)	
4369	Trillium Charter School	1,841,547	60,926	392,758	363,812	9,917	827,413	-	-	121,890	121,890	329,982	(25,429)	304,553	
4370	Howard Street Charter School, Inc.	409,370	13,544	87,309	80,874	14,069	195,796	-	-	41,489	41,489	73,354	(5,510)	67,844	
4371	The Lighthouse School	1,592,554	52,689	339,653	314,622	-	706,964	-	-	133,457	133,457	285,365	(31,039)	254,326	
4373	Sheridan Japanese School Foundation	583,307	19,298	124,405	115,237	10,704	269,644	-	-	111,011	111,011	104,521	(22,669)	81,852	
4374	Ione School District	3,475,216	114,975	741,180	686,557	19,463	1,562,175	-	-	45,117	45,117	622,714	(4,768)	617,946	
4375	Eddyville Charter School	1,701,911	56,307	362,977	336,226	25,294	780,804	-	-	115,937	115,937	304,961	(19,523)	285,438	
4376	Four Rivers Community School	2,399,293	79,379	511,712	474,000	-	1,065,091	-	-	46,791	46,791	429,923	(12,707)	417,216	
4378	Mosier Community School	1,550,979	51,313	330,786	306,408	-	688,507	-	-	72,240	72,240	277,915	(17,027)	260,888	
4379	Siletz Valley School	2,044,106	67,628	435,959	403,830	7,394	914,811	-	-	33,014	33,014	366,278	(7,990)	358,288	
4380	The Emerson School	1,009,244	33,390	215,247	199,384	11,809	459,830	-	-	76,834	76,834	180,844	(14,395)	166,449	
4381	North Wasco County School District 21	21,031,777	695,823	4,485,573	4,154,997	163,193	9,499,586	-	-	214,280	214,280	3,768,624	(25,072)	3,743,552	
4382	Self Enhancement Inc	859,597	28,439	183,331	169,820	8,315	389,905	-	-	132,493	132,493	154,029	(28,367)	125,662	
4383	City View Charter School	1,497,300	49,537	319,338	295,804	-	664,679	-	-	7,881	7,881	268,297	(2,098)	266,199	
4386	Nixyaawii Community School	922,573	30,523	196,763	182,262	23,934	433,482	-	-	120,726	120,726	165,313	(21,037)	144,276	
4388	West Lane Tech	745,248	24,656	158,943	147,230	4,224	335,053	-	-	16,721	16,721	133,539	(2,645)	130,894	
4390	Oregon Connections Academy	15,715,745	519,946	3,351,791	3,104,772	209,863	7,186,372	-	-	-	-	2,816,060	55,965	2,872,025	
4392	Eagleridge High School	1,402,541	46,402	299,128	277,083	-	622,613	-	-	226,670	226,670	251,317	(54,309)	197,008	
4393	Cascade Heights Public Charter School	1,384,770	45,814	295,338	273,572	-	614,724	-	-	139,699	139,699	248,133	(33,820)	214,313	
4395	Siletz Valley Early College Academy	642,187	21,246	136,963	126,869	-	285,078	-	-	58,260	58,260	115,072	(14,806)	100,266	
4396	Sweet Home Charter School	1,147,736	37,972	244,784	226,744	-	509,500	-	-	56,469	56,469	205,659	(14,380)	191,279	
4397	Springwater Environmental Sciences School	1,872,780	61,960	399,419	369,983	33,227	864,589	-	-	-	-	335,578	7,966	343,544	
4398	LEP High	3,982,745	131,767	849,424	786,823	20,729	1,788,743	-	-	71,939	71,939	713,657	(10,633)	703,024	
4400	Phoenix School	61,121	2,022	13,036	12,075	9,330	36,463	-	-	-	-	10,952	2,423	13,375	
4401	Ballston Community School	556,986	18,428	110,037	103,567	13,567	260,824	-	-	45,224	45,224	99,805	(6,526)	93,279	
4402	Sage Community School	613,762	20,306	130,901	121,254	57,693	330,154	-	-	14,004	14,004	109,978	13,711	123,689	
4403	Portland Village School	2,618,418	86,629	558,446	48,669	517,289	1,211,033	-	-	81,217	81,217	469,187	(4,573)	464,614	
4404	Alliance Charter Academy	3,503,435	115,909	747,198	692,132	37,908	1,593,147	-	-	27,842	27,842	627,771	4,675	632,446	
4405	Forest Grove Community School	1,591,710	52,661	339,473	314,455	69,179	775,768	-	-	6,227	6,227	285,214	14,256	299,470	
4407	Madrone Trail Public Charter School	1,726,683	57,126	368,260	341,120	73,496	840,002	-	-	-	-	309,399	17,157	326,556	
4408	Muddy Creek Charter School	645,839	21,367	137,742	127,591	72,237	358,937	-	-	-	-	115,726	17,144	132,870	
4409	Southwest Charter School	1,190,374	39,383	253,878	235,168	35,458	563,887	-	-	128,148	128,148	213,300	(19,373)	193,927	
4410	Ace Academy	966,761	31,985	206,187	190,991	25,211	454,374	-	-	26,641	26,641	173,231	(1,972)	171,259	
4411	Sherwood Charter School	1,110,544	36,742	236,852	219,397	25,416	518,407	-	-	29,332	29,332	198,995	654	199,649	
4412	Estacada Web Academy	3,412,538	112,902	727,812	674,174	-	1,514,888	-	-	34,020	34,020	611,483	(8,712)	602,771	
4418	Lewis And Clark Montessori Charter School	1,764,885	58,390	376,407	348,667	85,163	868,627	-	-	232,772	232,772	316,245	(29,085)	287,160	

**Oregon Public Employees Retirement System**  
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**Schedule of Pension Amounts by Employer**  
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Employer Number	Employer Name	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
			Net Differences between Projected and Actual					Net Differences between Projected and Actual					Net Amortization of Deferred Amounts		
			Expected and Actual Experience	Changes in Assumptions	Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Expected and Actual Experience	Changes in Assumptions	Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	from Changes in Proportion	Total Pension Expense*
4419	Silvies River Web Academy	406,702	13,455	86,740	80,347	-	180,542	-	-	-	29,304	29,304	72,876	(6,852)	66,024
4420	Oregon Virtual Academy	6,195,839	204,985	1,321,424	1,224,038	358,259	3,108,706	-	-	-	-	-	1,110,215	88,468	1,198,683
4421	Home Scholars Academy of Oakridge and Westfir	59,410	1,966	12,671	11,737	21,304	47,678	-	-	-	-	-	10,645	4,955	15,600
4422	Redmond Proficiency Academy	5,429,146	179,620	1,157,906	1,072,571	62,619	2,472,716	-	-	-	-	-	972,833	18,156	990,989
4423	Molalla River Academy	1,238,902	40,988	264,228	244,755	24,893	574,864	-	-	-	51,277	51,277	221,995	(4,604)	217,391
4424	The Ivy School	796,794	26,361	169,937	157,413	3,931	357,642	-	-	-	22,715	22,715	142,775	(4,126)	138,649
4429	Clackamas Web Academy	45,797	1,515	9,767	-	-	20,329	-	-	-	7,170	7,170	8,206	(1,715)	6,491
4430	Clackamas Charter Alliance 2	184,917	6,118	39,438	36,532	2,066	84,154	-	-	-	22,921	22,921	33,135	(4,724)	28,411
4431	Corbett Charter School	1,856,856	61,433	396,023	366,837	4,989	829,282	-	-	-	504,134	504,134	332,725	(115,772)	216,953
4432	Renaissance Public Academy	285,531	9,447	60,897	56,409	18,527	145,280	-	-	-	273,032	273,032	51,164	(58,047)	(6,883)
4433	Powell Butte Community Charter School	1,443,453	47,756	307,854	285,166	48,293	689,069	-	-	-	-	-	258,648	12,169	270,817
4434	Logos Public Charter School	6,367,383	210,661	1,358,010	1,257,928	134,015	2,960,614	-	-	-	-	-	1,140,953	37,956	1,178,909
4435	Sunny Wolf Charter School	642,334	21,251	136,994	126,898	33,772	318,915	-	-	-	51,539	51,539	115,098	(2,053)	113,045
4436	Academy Of Arts & Academics	1,222,706	40,452	260,774	241,555	27,707	570,488	-	-	-	-	-	219,093	7,366	226,459
4437	Center for Advance Learning	1,543,861	51,078	329,268	305,002	-	685,348	-	-	-	62,958	62,958	276,640	(14,893)	261,747
4439	Homesource Family Charter	-	-	-	-	-	-	-	-	-	138,387	138,387	-	(39,431)	(39,431)
4440	Sheridan Allprep Academy	485,084	16,049	103,457	95,832	16,980	232,318	-	-	-	51,864	51,864	86,921	(7,068)	79,853
4441	Baker Web Academy	3,992,347	132,084	851,472	788,720	387,585	2,159,861	-	-	-	-	-	715,377	93,778	809,155
4443	Knova Learning Oregon	2,025,365	67,008	431,962	400,127	26,631	925,728	-	-	-	332,190	332,190	362,919	(69,422)	293,497
4444	Bennett Pearson Academy, Inc.	957,220	31,669	204,152	189,107	80,462	505,390	-	-	-	20,569	20,569	171,522	12,662	184,184
4446	Coburg Community Charter School	1,262,550	41,771	269,272	249,427	11,769	572,239	-	-	-	22,880	22,880	226,233	(1,859)	224,374
4447	Arco Iris Spanish Immersion Charter School	1,175,956	38,906	250,803	232,320	-	522,029	-	-	-	68,134	68,134	210,716	(16,780)	193,936
4448	Gresham Barlow Web Academy	2,665,902	88,200	568,573	526,670	178,980	1,362,423	-	-	-	-	-	477,695	45,956	523,651
4449	Mosier Middle School	703,680	23,281	150,078	139,018	16,949	329,326	-	-	-	-	-	126,090	4,574	130,664
4450	Sauvie Island Academy	2,147,933	71,063	458,102	424,341	67,131	1,020,637	-	-	-	23,510	23,510	384,882	14,276	399,158
4451	River's Edge Academy Charter School	1,026,954	33,976	219,025	202,883	55,343	511,227	-	-	-	-	-	184,017	14,167	198,184
4452	South Columbia Family School	252,408	8,351	53,833	49,865	-	112,049	-	-	-	9,441	9,441	45,228	(2,355)	42,873
4453	Woodland Educational Initiative	825,382	27,307	176,034	163,061	161,391	527,793	-	-	-	-	-	147,898	39,560	187,458
4454	Le Monde Immersion Charter School	1,090,530	36,079	232,584	215,443	94,355	578,461	-	-	-	66,467	66,467	195,409	12,295	207,704
4455	Hope Chinese Charter School	1,169,203	38,682	249,363	230,985	198,960	717,990	-	-	-	-	-	209,506	50,028	259,534
4456	Insight School of Oregon Charter	2,029,228	67,136	432,785	400,890	316,184	1,216,995	-	-	-	-	-	363,612	81,815	445,427
4457	Oregon Virtual Education East	138,709	4,589	29,583	27,403	19,775	81,350	-	-	-	-	-	24,855	5,091	29,946
4458	Oregon Virtual Education West	83,066	2,748	17,716	16,410	-	36,874	-	-	-	18,392	18,392	14,884	(4,388)	10,496
4459	Crater Lake Charter Academy	689,484	22,811	147,050	136,213	247,249	553,323	-	-	-	-	-	123,547	57,500	181,047
4460	Kairos PDX	95,004	3,143	20,262	18,769	34,068	76,242	-	-	-	-	-	17,023	7,923	24,946
4461	Mountain View Academy	252,426	8,351	53,836	49,869	90,520	202,576	-	-	-	-	-	45,232	21,051	66,283
4462	Bend International School	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4463	Dallas Community School-Community Innovation Partners	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	The Valley School Of Southern Oregon	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total for All Entities</b>		<b>\$ 15,012,321,925</b>	<b>\$ 496,673,216</b>	<b>\$ 3,201,767,517</b>	<b>\$ 2,965,804,936</b>	<b>\$ 274,599,936</b>	<b>\$ 6,938,845,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,599,936</b>	<b>\$ 274,599,936</b>	<b>\$ 2,690,015,452</b>	<b>\$ -</b>	<b>\$ 2,690,015,452</b>

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

**Oregon Public Employees Retirement System**  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
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**Note 1 - Description of Plan**

***A. Organization***

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer defined benefit pension plan (the Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2016, there were 921 participating employers and State Agencies.

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

***B. Plan Membership***

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2016, there were 28,605 active plan members, 121,585 inactive plan members or their beneficiaries currently receiving benefits, 15,106 inactive plan members entitled to but not yet receiving benefits, and 10 inactive plan members not eligible for refund or retirement, for a total of 165,306 Tier One members. As of June 30, 2016, there were 39,205 active plan members, 12,336 inactive plan members or their beneficiaries currently receiving benefits, 15,291 inactive plan members entitled to but not yet receiving benefits, and 718 inactive plan members not eligible for refund or retirement, for a total of 67,550 Tier Two members in the System.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2016, there were 103,866 active plan members, 2,514 inactive plan members or their beneficiaries currently receiving benefits, 4,775 inactive plan members entitled to but not yet receiving benefits, and 10,025 inactive plan members not eligible for refund or retirement, for a total of 121,180 OPSRP Pension Program members.

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

**Note 2 - Summary of Significant Accounting Policies**

**Governmental Accounting Standards Board (GASB) Statement No. 68**

Employers participating in the Plan are required to report pension information in their financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. The requirements of this Statement incorporate provisions intended to reflect the effects of transactions and events related to pensions in the measurement of employer liabilities for pensions and the recognition of pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (the Schedules), along with PERS audited financial statements and the Schedule of Pension Amounts under GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the year ended June 30, 2016 (the measurement period).

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

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

**Basis of Accounting**

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

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Notes to the Schedules of Employer Allocations and Pension Amounts by Employer  
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or contributions made by employers after the measurement date. Employer-paid member contributions and contributions from members other than judges are reported in the IAP and are not part of the Plan. Appropriate treatment of such amounts is the responsibility of the employer.

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the year ended June 30, 2016 (the measurement date). Consistent with GASB Statement No. 68, paragraph 50, employer proportions are actuarially determined at December 31, 2014, the date of the actuarial valuation used to measure the collective net pension liability.

**Proportionate Share Allocation Methodology**

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

The projected long-term contribution effort is equal to the sum of the present value of all future Normal Cost Rate Contributions (PVFNC) and the UAL. The PVFNC represents the portion of the projected long-term contribution effort related to future service. The UAL represents the portion of the projected long-term contribution effort related to past service.

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

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

A UAL exists when Plan assets are less than the actuarial liability as measured by the Plan's actuarial funding valuations. UAL can arise when an event such as experience differing from the assumptions used in the actuarial valuation occurs. An amortization schedule is established to eliminate the UAL over a fixed period of time if future experience follows assumption. The UAL Rate is the upcoming year's component of the cumulative amortization schedules, stated as a percent of payroll. In determining the employer's projected long-term contribution effort to the Plan, the UAL component was adjusted for supplemental lump-sum payments made during the measurement period, if applicable.

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

The employer's projected long-term contribution effort does not include contributions toward the current value of transition liabilities and pre-SLGRP (State and Local Government Rate Pool)

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liabilities, which PERS has determined meet the definition of separately financed employer liabilities.

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

As reflected in the December 31, 2014 actuarial valuation, the system-wide actuarial accrued liability has increased primarily due to the *Moro* decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions passed by the 2013 Oregon Legislature, which increased the benefits projected to be paid by Employers compared to those previously developed and consequently increased Plan liabilities. The employers' projected long-term contribution effort reflects the estimated impact of the *Moro* Decision. Following the completion of the December 31, 2014 actuarial valuation, the PERS Board adopted several assumption changes, including lowering the investment return assumption from 7.75% to 7.50%.

**Use of Estimates in the Preparation of the Schedules**

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

**Note 3 - Net Pension Liability and Actuarial Assumptions and Methods**

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

Total Pension Liability	\$ 77,094.4
Plan Fiduciary Net Position	<u>62,082.1</u>
<b>Employers' Net Pension Liability</b>	<b><u><u>15,012.3</u></u></b>

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

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**Actuarial methods and assumptions used to determine the Total Pension Liability**

Valuation date	December 31, 2014
Measurement date	June 30, 2016
Experience Study	2014, published September 2015
Actuarial assumptions:	
Inflation rate	2.50 percent (reduced from 2.75%)
Long-term expected rate of return <sup>1</sup>	7.50 percent (reduced from 7.75%)
Discount rate	7.50 percent (reduced from 7.75%)
Projected salary increases	3.50 percent (reduced from 3.75%)
Cost of living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p><b><i>Healthy retirees and beneficiaries:</i></b>  RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p><b><i>Active members:</i></b>  Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p><b><i>Disabled retirees:</i></b>  Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.</p>
<p><sup>1</sup> At its September 25, 2015 meeting, the PERS Board reduced the assumed rate of return on investments from 7.75 percent to 7.50 percent.</p>	

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

**Discount Rate**

The discount rate used to measure the total pension liability of the Plan was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members.



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Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

[http://www.oregon.gov/pers/docs/financial\\_reports/2016\\_cafr.pdf](http://www.oregon.gov/pers/docs/financial_reports/2016_cafr.pdf)

**Depletion Date Projection**

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

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

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

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



**Oregon Public Employees Retirement System**  
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan  
Notes to the Schedules of Employer Allocations and Pension Amounts by Employer  
As of and for the Year Ended June 30, 2016

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**Deferred Inflows of Resources and Deferred Outflows of Resources**

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2016, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

- Difference between expected and actual experience
- Changes in assumptions
- Changes in employer proportion since the prior measurement date
- Difference between projected and actual earnings

Differences between expected and actual experience, changes in assumptions and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period “layers” attributable to each measurement period. The average remaining service lives determined as of the beginning of each measurement period are described below:

Year ended June 30, 2016 – 5.3 years

Year ended June 30, 2015 – 5.4 years

Year ended June 30, 2014 – 5.6 years

The difference between projected and actual earnings attributable to each measurement period is amortized over a closed five-year period.

In addition, employers may need to recognize a difference between their actual employer contributions and their proportionate share of contributions, which is not reflected in the Schedule of Pension Amounts by Employer. GASB 68 requires employers to amortize that difference over the remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employer contributions made after the measurement date are also excluded from the Schedule of Pension Amounts by Employer. Appropriate treatment of such amounts is the responsibility of the employer.

If you have questions about this report or need additional financial information, please contact the Financial and Administrative Services Division Administrator at P.O. Box 23700, Tigard, Oregon 97281-3700.