### **Exhibit A**

### **Collective Pension Expense**

Pension Expense	July 1, 2015 to June 30, 2016	July 1, 2016 to June 30, 2017
Service cost	\$1,016,840,994	\$1,105,596,161
Interest on total pension liability	5,355,252,627	5,662,162,050
Effect of plan changes	0	0
Administrative expenses	40,567,225	43,546,184
Member contributions	(14,214,341)	(13,177,984)
Expected investment return net of investment expenses	(4,907,784,859)	(4,532,048,915)
Recognition of deferred (inflows)/outflows of resources		
Recognition of economic/demographic (gains) or losses	130,233,083	196,619,182
Recognition of assumption changes or inputs	744,597,096	744,597,096
Recognition of investment (gains) or losses	324,523,619	(301,077,713)
Pension expense	\$2,690,015,444	\$2,906,216,061

As of June 30, 2017, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$651,900,356
Changes of assumptions	0	2,457,170,419
Net difference between projected and actual earnings	<u>0</u>	138,875,990
Total	\$0	\$3,247,946,765

Exhibit B
Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2017 Expense	Balance of Deferred (Inflows) 06/30/2017	Balance of Deferred Outflows 06/30/2017	Amount Recognized in 06/30/2018 Expense	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized Thereafter in Expense
Investment	(\$3,128,006,660)	2016-2017	5	(625,601,332)	(2,502,405,328)	0	(625,601,332)	(625,601,332)	(625,601,332)	(625,601,332)	0	0
(gains) or losses	\$4,493,869,006	2015-2016	5	898,773,801	0	2,696,321,404	898,773,801	898,773,801	898,773,802	0	0	0
	\$2,596,050,493	2014-2015	5	519,210,099	0	1,038,420,196	519,210,099	519,210,097	0	0	0	0
	(\$5,467,301,406)	2013-2014	5	(1,093,460,281)	(1,093,460,282)	0	(1,093,460,282)	0	0	0	0	0
Economic/demographic	\$351,846,323	2016-2017	5.3	66,386,099	0	285,460,224	66,386,099	66,386,099	66,386,099	66,386,099	19,915,828	0
(gains) or losses	\$317,297,639	2015-2016	5.3	59,867,479	0	197,562,681	59,867,479	59,867,479	59,867,479	17,960,244	0	0
	\$379,974,263	2014-2015	5.4	70,365,604	0	168,877,451	70,365,604	70,365,604	28,146,243	0	0	0
Assumption	\$0	2016-2017	5.3	0	0	0	0	0	0	0	0	0
changes or inputs	\$3,946,364,611	2015-2016	5.3	744,597,096	0	2,457,170,419	744,597,096	744,597,096	744,597,096	223,379,131	0	0



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

# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

		Proportionate	Proportionate	Employer Net Pension	<b>Employer Net Pension</b>
Employer	Employer Name	Share at Prior	Share at Current Measurement Date	Liability/(Asset) at Prior	Liability/(Asset) at
Number 1000	Employer Name State Agencies	Measurement Date 26.81965357%	27.35670824%	Measurement Date 4,026,252,725	Measurement Date 3,687,694,613
2000	Lake County	0.04108871%	0.04820983%	6,168,369	6,498,703
2001	Clackamas County	1.74184415%	1.68241327%	261,491,251	226,789,945
2002	Curry County	0.08832876%	0.09197416%	13,260,198	12,398,152
2003 2004	Douglas County Harney County	0.57814280% 0.04752353%	0.55902259% 0.04646551%	86,792,658 7,134,385	75,356,456 6,263,568
2005	Jackson County	0.58616925%	0.56950014%	87,997,615	76,768,834
2006	Jefferson County	0.06431531%	0.05937539%	9,655,221	8,003,825
2007	Klamath County	0.03821994%	0.03202839%	5,737,700	4,317,439
2008	Lane County	1.10983112%	1.08596406%	166,611,420	146,388,366
2009 2011	Marion County	0.79466430% 1.66718011%	0.79853817% 1.54554271%	119,297,563	107,643,247
2012	Washington County Grant County	0.01652041%	0.01879535%	250,282,445 2,480,097	208,339,742 2,533,620
2013	Umatilla County	0.13388831%	0.14463835%	20,099,744	19,497,304
2014	Linn County	0.48645814%	0.45553397%	73,028,662	61,406,151
2015	Yamhill County	0.18959464%	0.18767561%	28,462,558	25,298,743
2016 2017	Sherman County Columbia County	0.02968170% 0.07843161%	0.02807483% 0.08015852%	4,455,912	3,784,498
2017	Coos County	0.19534246%	0.19007629%	11,774,406 29,325,439	10,805,399 25,622,356
2020	Wasco County	0.06589548%	0.06336891%	9,892,442	8,542,153
2021	Baker County	0.05826467%	0.05784843%	8,746,880	7,797,990
2022	Gilliam County	0.02573027%	0.02397162%	3,862,711	3,231,383
2023	Morrow County Rural School District Board	0.0000000%	0.00000000%	02 204 575	0 005 400
2027 2028	Deschutes County Union County	0.62209947% 0.00000000%	0.62244192% 0.00000000%	93,391,575 0	83,905,406 0
2035	Hood River County	0.05190197%	0.05367735%	7,791,691	7,235,727
2036	Clatsop County	0.12008567%	0.11585585%	18,027,647	15,617,412
2037	Polk County	0.17810326%	0.17902669%	26,737,435	24,132,865
2038	Multnomah County	3.50898973%	3.49209546%	526,780,834	470,735,788
2039 2040	Malheur County Benton County	0.07002315% 0.23314540%	0.06636144% 0.25575105%	10,512,101 35,000,538	8,945,547 34,475,338
2042	Josephine County	0.18290501%	0.17062461%	27,458,289	23,000,262
2043	Lincoln County	0.04568053%	0.04500526%	6,857,708	6,066,726
2044	Crook County	0.01417500%	0.01340778%	2,127,997	1,807,374
2050	Wallowa County	0.00158287%	0.00142831%	237,626	192,537
2052 2099	Tillamook County	0.00010454%	0.00009245%	15,694	12,462
2100	State Judiciary City of Roseburg	0.27158347% 0.14796181%	0.29192001% 0.13572377%	40,770,985 22,212,503	39,350,928 18,295,616
2101	City of Salem	0.97424987%	0.94775487%	146,257,527	127,757,715
2102	City of Medford	0.39976371%	0.39209561%	60,013,815	52,854,636
2103	City of Albany	0.34773710%	0.33802743%	52,203,413	45,566,225
2104	City of Ashland	0.23213784%	0.21575631%	34,849,280	29,084,032
2105 2106	City of Astoria City of Beaverton	0.07660144% 0.48479016%	0.08271266% 0.47669710%	11,499,655 72,778,259	11,149,698 64,258,949
2107	City of Bend	0.37779751%	0.39951843%	56,716,178	53,855,235
2109	City of Canby	0.06405987%	0.06719134%	9,616,874	9,057,418
2110	City of Coquille	0.02015749%	0.02038984%	3,026,107	2,748,558
2111	City of Eugene	1.34247606%	1.35598482%	201,536,828	182,787,266
2112 2113	City Of Forest Grove City of Grants Pass	0.00007668% 0.18060076%	0.00006384% 0.17051725%	11,511 27,112,367	8,606 22,985,790
2114	City of Gresham	0.51758719%	0.52504421%	77,701,855	70,776,158
2115	City of Hillsboro	0.57694156%	0.54735502%	86,612,324	73,783,664
2117	City of McMinnville	0.22910710%	0.21761806%	34,394,295	29,334,997
2118	City of Ontario	0.07264070%	0.07724391%	10,905,056	10,412,508
2119 2120	City of Oregon City City of Lake Oswego	0.13670999% 0.35427271%	0.13760440% 0.32393907%	20,523,344 53,184,560	18,549,125 43,667,109
2121	City of Portland	3.78332893%	3.71313021%	567,965,517	500,531,356
2122	City of Redmond	0.11039720%	0.11235671%	16,573,183	15,145,727
2123	City of St Helens	0.05635145%	0.05093834%	8,459,661	6,866,507
2125	City of Vernonia	0.00486952%	0.00679912%	731,028	916,524
2126 2127	City of West Linn City of Cottage Grove	0.09952936% 0.05854618%	0.10294248% 0.06087047%	14,941,668 8,789,141	13,876,685 8,205,362
2128	City of Cottage Grove	0.02219285%	0.02273036%	3,331,662	3,064,061
2129	City of Sweet Home	0.00256239%	0.00572604%	384,674	771,872
2131	City of Drain	0.00669864%	0.00694023%	1,005,621	935,546
2132	Eugene Water & Electric Board	0.70531024%	0.62730522%	105,883,444	84,560,981
2138 2139	City of Hood River City of Reedsport	0.05393323% 0.01052925%	0.05059117% 0.01042347%	8,096,630 1,580,685	6,819,709 1,405,088
2140	City of Reedsport City of Lebanon	0.01052925%	0.01042347%	8,914,453	8,314,246
2142	City of Sherwood	0.08251518%	0.08331687%	12,387,444	11,231,146
2143	City of Oakland	0.00231997%	0.00238923%	348,281	322,069
2145	City of Vale	0.00551579%	0.00572006%	828,048	771,066
2146	City of Prineville	0.02909799%	0.03100212%	4,368,284	4,179,097
2147 2148	City of Wheeler City of Klamath Falls	0.00193431% 0.09248144%	0.00189594% 0.08938908%	290,385 13,883,611	255,573 12,049,682
2149	City of Canyonville	0.00367134%	0.00330300%	551,153	356,176
2150	City of Bandon	0.02548234%	0.02399217%	3,825,491	3,234,154
2152	City of Coos Bay	0.10173795%	0.09624690%	15,273,229	12,974,119
2154	City of Pendleton	0.09467864%	0.09757879%	14,213,462	13,153,658



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000%

100.000000%

15,012,321,925

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2155	City of Corvallis	0.30548278%	0.29146575%	45,860,058	39,289,693
2157	City of Monmouth	0.03986122%	0.03644359%	5,984,095	4,912,610
2158	City of Milton-Freewater	0.05304484%	0.05152128%	7,963,262	6,945,088
2159	City of Baker City	0.04763956%	0.04692670%	7.151.804	6,325,737
2160	City of Hermiston	0.07036251%	0.07185807%	10,563,046	9,686,495
2161	City of Pilot Rock	0.00392252%	0.00416934%	588,861	562,029
2162	City of Clatskanie	0.01627562%	0.01538933%	2,443,348	2,074,488
2163	City of Milwaukie	0.10097892%	0.10160770%	15,159,281	13,696,756
2165	City of Cornelius	0.02409154%	0.02166740%	3,616,700	2,920,774
2166	City of Nyssa	0.00988271%	0.01008382%	1,483,624	1,359,303
2167	City of Athena	0.00142222%	0.00241713%	213.508	325.830
2168	City of Oakridge	0.01555544%	0.01500921%	2,335,233	2.023.247
2170	City of Madras	0.02025036%	0.02105521%	3,040,049	2,838,250
2172	City of Sandy	0.04639990%	0.04837362%	6,965,702	6,520,782
2174	City of Mt Angel	0.00839207%	0.00743287%	1,259,845	1,001,954
2175	City of Umatilla	0.01649748%	0.01702644%	2,476,655	2,295,171
2176	City of Scappoose	0.02176332%	0.02578031%	3,267,180	3,475,196
2177	City of Condon	0.00234365%	0.00249418%	351,836	336,216
2178	City of Boardman	0.01506797%	0.01645585%	2,262,052	2,218,255
2179	City of Estacada	0.01036890%	0.01073269%	1,556,613	1,446,771
2180	City of Enterprise	0.00988413%	0.00847420%	1,483,837	1,142,325
2181	City of Central Point	0.05921294%	0.05343746%	8,889,237	7,203,390
2182	City of Cascade Locks	0.00874994%	0.00881127%	1,313,569	1,187,763
2183	City of Myrtle Point	0.01337302%	0.01274900%	2,007,601	1,718,570
2184	City of Port Orford	0.00557073%	0.00610378%	836,296	822,792
2185	City of Wood Village	0.00981442%	0.00890974%	1,473,372	1,201,036
2186	City of Chiloquin	0.00063386%	0.00060325%	95,157	81,318
2187	City of Philomath	0.01787052%	0.01786334%	2,682,780	2,407,985
2188	City of Talent	0.01323841%	0.01383524%	1,987,393	1,864,996
2189	City of Willamina	0.00000000%	0.00000000%	0	(
2191	City of Huntington	0.00138187%	0.00130506%	207,451	175,923
2192	City of North Plains	0.00898444%	0.00741577%	1,348,773	999,649
2193	City of Heppner	0.00106464%	0.00072449%	159,827	97,662
2194	City of Cave Junction	0.00594268%	0.00529962%	892,134	714,391
2195	City of Metolius	0.00000000%	0.00000000%	0	( (
2196	City of Hubbard	0.01026484%	0.00875887%	1,540,991	1,180,699
2197	City of Myrtle Creek	0.01106293%	0.01097377%	1,660,803	1,479,268
2198	City of Carlton	0.00418473%	0.00376051%	628,225	506,918
2199	City of Junction City	0.03205670%	0.02869278%	4,812,455	3,867,798
2200	City of Wallowa	0.00137394%	0.00136628%	206,260	184,175
2201	City of Coburg	0.00542243%	0.00571827%	814,033	770,825
2202	City of Dallas	0.05729334%	0.05409629%	8,601,061	7,292,200
2203	City of Rockaway Beach	0.00799472%	0.00974040%	1,200,193	1,313,010
2204	City of Burns	0.00690547%	0.00686842%	1,036,671	925,866
2205	City of Elgin	0.00000000%	0.0000000%	0	(20,000
2206	City of Weston	0.00100366%	0.00112594%	150,673	151,777
2207	City of Mill City	0.00309191%	0.00266445%	464,167	359,169
2208	City of Fairview	0.03379902%	0.03174598%	5,074,018	4,279,370
2209	City of Monroe	0.00000000%	0.00050274%	0,014,010	67,770
2210	City of Helix	0.00018817%	0.000302747/	28,249	24,016
2211	City of Jefferson	0.0000000%	0.00000000%	0	24,010
2212	Town of Lakeview	0.00962310%	0.00878737%	1,444,651	1,184,541
2213	City of Stanfield	0.00000000%	0.000737%	0	4,830
2214	City of Yamhill	0.00391381%	0.00438762%	587,554	591,453
2215	City of Powers	0.00000000%	0.000000000%	0	001,400
2216	City of Brookings	0.03794972%	0.03641733%	5,697,134	4,909,070
2217 2218	City of Sutherlin City of Prairie City	0.01951972% 0.00193311%	0.01798807% 0.00192053%	2,930,363 290,205	2,424,799 258,888
2219	City of Sheridan	0.00751959%	0.00674607%	1,128,865	909,373
2220	City of Garibaldi	0.00525087%	0.00530422%	788,278	715,011
2221	City of Sisters	0.00838791%	0.0033042276	1,259,220	1,133,760
2222	City of Jacksonville	0.01015905%	0.01037349%	1,525,109	1,398,350
2223	City of Cannon Beach	0.02099759%	0.02241974%	3,152,226	3,022,189
2224	City of Falls City	0.00237661%	0.00146853%	356,784	197,958
2225	City of Falls City City of Echo	0.00267184%	0.00140833%	401,105	340,797
2226	City of Hines	0.00568081%	0.00232810%	852,821	494,243
2227	Town Of Bonanza	0.00000000%	0.00000000%	032,621	494,24
2228	City of Turner	0.00504924%	0.00409442%	758,008	551,929
2229	City of Turner City of John Day	0.00504924%	0.00409442%	1,009,128	869,392
	City of Banks	0.00672200%		463,992	
2231 2232	City of Banks City of Joseph		0.00237984% 0.00207720%		320,803
		0.00214370%		321,819	280,007
	City of Lafayette	0.00437586%	0.00542449%	656,918	731,223
2233		0.00944806%	0.00893969%	1,418,373	1,205,07
2233 2234	City of Amin	0.0000=00001			
2233 2234 2235	City of Amity	0.00387868%	0.00192561%	582,280	
2233 2234 2235 2236	City of Amity City of Creswell	0.00803325%	0.00797611%	1,205,977	1,075,183
2233 2234 2235 2236 2237	City of Amity City of Creswell City of Troutdale	0.00803325% 0.05321733%	0.00797611% 0.02019985%	1,205,977 7,989,157	1,075,183 2,722,947
2233 2234 2235 2236 2237 2238	City of Amity City of Creswell City of Troutdale City of Warrenton	0.00803325% 0.05321733% 0.03340720%	0.00797611% 0.02019985% 0.03216011%	1,205,977 7,989,157 5,015,196	1,075,183 2,722,947 4,335,195
2233 2234 2235 2236 2237	City of Amity City of Creswell City of Troutdale	0.00803325% 0.05321733%	0.00797611% 0.02019985%	1,205,977 7,989,157	259,573 1,075,183 2,722,947 4,335,195 13,960,074 438,918



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243 2244	City Of Brownsville City of Lakeside	0.00594577%	0.00240855%	892,598	324,673 399.906
2244	City of Lakeside City of Dundee	0.00324908% 0.00681392%	0.00296665% 0.00687173%	487,762 1,022,928	926.312
2246	City of Buridee City of Merrill	0.00051392%	0.00053373%	84,087	71,947
2247	City of Malin	0.00115198%	0.00111259%	172,939	149,978
2248	City of Fossil	0.00081746%	0.00091302%	122,720	123,075
2249	City of Phoenix	0.01115636%	0.01064887%	1,674,829	1,435,472
2250	City of Gold Beach	0.00509155%	0.00479798%	764,360	646,770
2251	City of Rogue River	0.00795005%	0.00804326%	1,193,487	1,084,234
2252	City of Dayton	0.00347679%	0.00327394%	521,947	441,328
2253	Town of Butte Falls	0.00024706%	0.00020806%	37,089	28,047
2254	City of Shady Cove	0.00042319%	0.00112795%	63,531	152,048
2255	Town of Canyon City	0.00163996%	0.00160064%	246,196	215,767
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	(
2257	City of Culver	0.00184728%	0.00240194%	277,320	323,782
2258 2259	City of Adair Village Town Of Hammond	0.00329581% 0.00000000%	0.00187443% 0.00000000%	494,778 0	252,674
2260	City of Riddle	0.00287451%	0.00337835%	431,531	455,403
2261	City of Waldport	0.00207431%	0.0033783378	304,346	445,934
2262	City of Waldport	0.00202731%	0.00330011%	177,995	167,274
2263	City of La Grande	0.02981855%	0.02707704%	4,476,457	3,649,995
2264	City of Gervais	0.00466158%	0.00406479%	699,811	547,93
2265	City of Westfir	0.00031744%	0.00038206%	47,655	51,50
2266	City of Irrigon	0.00540893%	0.00502766%	812,006	677,730
2267	City of Independence	0.03134115%	0.03078833%	4,705,034	4,150,279
2268	City of Harrisburg	0.00647747%	0.00781471%	972,419	1,053,426
2269	City of Durham	0.00080591%	0.00087990%	120,986	118,61
2270	City of Lyons	0.00080933%	0.00077752%	121,499	104,810
2271	City of Columbia City	0.00590476%	0.00558471%	886,442	752,82
2272	City of Aurora	0.00102596%	0.00092368%	154,020	124,512
2273	City of Silverton	0.03495655%	0.03384383%	5,247,790	4,562,16
2274	City of Gold Hill	0.00152060%	0.00126831%	228,277	170,969
2275	City of Toledo	0.01748515%	0.01847977%	2,624,927	2,491,080
2276	City of Newport	0.02977186%	0.02427185%	4,469,447	3,271,855
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	(
2278	City of Springfield	0.28938643%	0.30529198%	43,443,622	41,153,474
2279	City of Keizer	0.06186909%	0.05901791%	9,287,987	7,955,637
2280	City of Winston	0.01200647%	0.01058968%	1,802,450	1,427,493
2281	City of Manzanita	0.00872423%	0.00774146%	1,309,709	1,043,552
2282 2283	City of Eagle Point	0.01109847%	0.00947291%	1,666,138	1,276,952
2283	City of Maupin City of Halsey	0.00138583% 0.00194698%	0.00273588% 0.00203360%	208,045 292,287	368,798 274,130
2285	City of Veneta	0.00194038%	0.00203300%	1,449,719	1,289,460
2286	City of Verteta City of Millersburg	0.00303000%	0.00930370%	419,402	356,093
2287	City of King City	0.00438784%	0.00467064%	658,717	629,604
2288	City of Tualatin	0.13985297%	0.12527218%	20,995,178	16,886,737
2289	City Of St Paul	0.0000000%	0.00000000%	20,000,0	(0,000,100
2290	City of Molalla	0.01652462%	0.01517129%	2,480,729	2,045,096
2291	City of Florence	0.02535152%	0.02733098%	3,805,852	3,684,226
2292	City of North Bend	0.04674612%	0.04224482%	7,017,678	5,694,618
2293	City of Lowell	0.00046733%	0.00195693%	70,157	263,795
2294	City of Depoe Bay	0.00837112%	0.00755606%	1,256,699	1,018,560
2295	City of Tigard	0.07471861%	0.07296004%	11,216,998	9,835,04
2296	City of Happy Valley	0.03026638%	0.04088109%	4,543,686	5,510,786
2297	City of Rainier	0.00805747%	0.00958370%	1,209,613	1,291,886
2298	City of Lincoln City	0.07758981%	0.07083796%	11,648,032	9,548,98
2299	City of Dunes City	0.00048050%	0.00000000%	72,134	(
2300	City of Yachats	0.00610478%	0.00519732%	916,469	700,60
2301	City of Moro	0.00097611%	0.00084616%	146,537	114,063
2302	City of Mt. Vernon	0.00144324%	0.00144811%	216,664	195,200
2303	City of Woodburn	0.10811181%	0.09941515%	16,230,093	13,401,200
2304	City of Gladstone	0.03732051%	0.02986788%	5,602,675	4,026,202
2305	City of Elkton	0.00033060%	0.00041411%	49,631	55,822
2306 2307	City of Imbler	0.0000000%	0.00000000% 0.00193021%	0 267 235	260,19
2307	City of Yoncalla City of North Powder	0.00178077% 0.00071192%	0.00193021%	267,335 106,876	260,19 92,18
2308	City of North Powder City of Gearhart	0.00508956%	0.00501680%	764,061	676,26
2509	Port of The Dalles	0.00093015%	0.00301680%	139,637	205,59
2501	Oak Lodge Water District	0.00093015%	0.00152517%	2,005,038	1,561,17
2504 2507	Port of Astoria	0.01051450%	0.01108739%	2,005,038 1,578,471	1,359,78
2507 2508	Multnomah Drainage	0.01051450%	0.01693868%	2,243,652	2,283,34
2508 2510	Horsefly Irrigation District	0.00081610%	0.00068238%	122,516	2,263,34
2511	Grants Pass Irrigation District	0.00569304%	0.00557674%	854,657	751,74
2512	Port of Portland	0.68738950%	0.64370965%	103,193,124	86,772,304
2012	Port of Coos Bay	0.01473787%	0.01461429%	2,212,496	1,970,012
2513		0.017/3/01/8		2,212,430	
2513 2515		0.09937868%	0.09603517%	14 919 N47	12 945 57
2513 2515 2518	Klamath County Fire District 1 Clackamas County Housing Authority	0.09937868% 0.02813710%	0.09603517% 0.02640814%	14,919,047 4,224,032	12,945,577 3,559,827



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2521	League of Oregon Cities	0.05950548%	0.05512170%	8,933,154	7,430,426
2522	Lane Council of Governments	0.12262181%	0.11507678%	18,408,381	15,512,393
2524	Oak Lodge Sanitary District	0.02108906%	0.01931317%	3,165,958	2,603,423
2526 2527	Clatskanie PUD Deschutes Valley Water District	0.03954985% 0.02396475%	0.03846707% 0.02444806%	5,937,351 3,597,665	5,185,376 3,295,608
2528	Columbia River Fire & Rescue	0.02396475%	0.02444806%	7,084,126	6,084,661
2529	East Fork Irrigation District	0.00137876%	0.00185488%	206,984	250,039
2530	River Road Water District	0.00380209%	0.00330896%	570,782	446,049
2531	Oregon School Boards Association	0.03733992%	0.03631538%	5,605,589	4,895,327
2533	Owyhee Irrigation District	0.02007105%	0.01725635%	3,013,131	2,326,163
2535	Athena Cemetary Maintenance District 1	0.0000000%	0.00000000%	0	0
2536 2538	Valley View Cemetery Clackamas Vector Control	0.00000000% 0.00424368%	0.00000000% 0.00207380%	0 637,075	0 279,549
2540	West Extension Irrigation District	0.0042430876	0.00207380%	450,102	291,322
2541	Jackson County Vector Control District	0.00072624%	0.00198504%	109,025	267,584
2542	Rainbow Water District	0.00607453%	0.00590320%	911,928	795,754
2544	Santa Clara Rural Fire Protection District	0.00336968%	0.00213673%	505,867	288,032
2545	Council of Governments	0.08319836%	0.08216137%	12,490,006	11,075,384
2547	Metzger Water District	0.0000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01037753%	0.01151580%	1,557,908	1,552,334
2550 2551	Nyssa Road Assessment District 2 Sandy Fire Department	0.00405800% 0.01130065%	0.00289010% 0.01231535%	609,200 1,696,490	389,587 1,660,114
2552	Winston-Dillard Fire District	0.01730003%	0.01248734%	1,843,037	1,683,298
2553	Tangent Rural Fire Protection District	0.00251179%	0.00230820%	377,078	311,146
2555	Monroe Fire Department	0.00066707%	0.00067093%	100,143	90,442
2556	Jackson County Fire District 5	0.03925688%	0.04358174%	5,893,369	5,874,835
2557	Estacada Fire Department	0.00650796%	0.00853871%	976,996	1,151,021
2558	Boring Fire Department	0.00000000%	0.00000000%	0	0
2559	Keizer Fire Department	0.02796679%	0.03201644%	4,198,465	4,315,828
2561 2562	Jefferson Rural Fire Protection District Odell Rural Fire Protection District	0.00308426% 0.00055100%	0.00334331% 0.00052762%	463,019 82,718	450,679 71,123
2563	Central Oregon Irrigation District	0.02027829%	0.00052762%	3,044,242	2,628,047
2564	Illinois Valley Fire District	0.00422453%	0.00407524%	634,200	549,344
2567	Charleston Rural Fire Protection District	0.00233291%	0.00222089%	350,224	299,377
2568	Molalla Rural Fire Protection District 73	0.01428988%	0.01560444%	2,145,243	2,103,484
2569	Central Oregon Intergovernmental Council	0.03200949%	0.03224289%	4,805,368	4,346,354
2570	Port of St Helens	0.00414551%	0.00324460%	622,337	437,373
2571	Crystal Springs Water District	0.00360478%	0.00362602%	541,161	488,789
2572	Local Government Personnel Institute	0.00212806%	0.00325644%	319,471	438,969
2573 2575	Goshen Fire District Jefferson County Rural Fire Protection District 1	0.00275145% 0.00437078%	0.00151424% 0.00409740%	413,057 656,156	204,120 552,331
2576	Depoe Bay Rural Fire Protection District	0.00689242%	0.00665989%	1,034,712	897,756
2579	La Pine Rural Fire Protection District	0.02461205%	0.02250846%	3,694,840	3,034,149
2580	Marion County Fire District 1	0.05719883%	0.05738374%	8,586,872	7,735,350
2581	Port of Umatilla	0.00323600%	0.00286924%	485,799	386,775
2582	Talent Irrigation District	0.00709457%	0.00693821%	1,065,060	935,273
2585	Rogue River Valley Irrigation District	0.00377938%	0.00356980%	567,373	481,210
2587 2588	Tualatin Valley Irrigation District Clatskanie Rural Fire Protection District	0.00216301% 0.01188185%	0.00170731% 0.01059883%	324,718 1,783,742	230,146 1,428,726
2589	West Slope Water District	0.00725055%	0.00484003%	1,088,476	652,438
2590	Redmond Fire & Rescue	0.05709254%	0.05411386%	8,570,916	7,294,569
2592	Medford Irrigation District	0.00445394%	0.00492598%	668,640	664,024
2594	Metro	0.54657727%	0.59201276%	82,053,939	79,803,544
2595	Canby Fire District	0.02888365%	0.02336047%	4,336,107	3,149,000
2596	Bend Parks & Recreation	0.05296150%	0.04996460%	7,950,751	6,735,247
2597	Mapleton Water District	0.00040876%	0.00036179%	61,364	48,769
2598 2599	Marion County Housing Authority South Suburban Sanitary District	0.00032225% 0.00888330%	0.00049743% 0.00895605%	48,377 1,333,590	67,054 1,207,279
2600	Winston-Dillard Water District	0.00491341%	0.00466655%	737,617	629,053
2601	Baker Valley Irrigation District	0.00000000%	0.00006622%	0	8,926
2602	Aumsville Rural Fire Protection District	0.00242330%	0.00277432%	363,794	373,979
2603	Corbett Water District	0.00251790%	0.00241593%	377,995	325,668
2604	Netarts-Oceanside Sanitary District	0.00302606%	0.00281563%	454,282	379,548
2605	Scio Fire District	0.00080622%	0.00109348%	121,032	147,402
2606	West Valley Housing Authority	0.00756730%	0.00947292%	1,136,027	1,276,953
2607 2608	Hoodland Fire District 74 Gaston Rural Fire Protection District	0.01105584% 0.00129454%	0.01210369% 0.00132639%	1,659,738 194,341	1,631,582 178,798
2610	Turner Fire District	0.00129454%	0.00132639%	559,838	627,853
2612	Community Services Consortium	0.04555175%	0.03949699%	6,838,375	5,324,209
2613	Polk Soil & Water Conservation District	0.00131772%	0.00117201%	197,820	157,987
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00102647%	0.00094150%	154,097	126,915
2616	Alcohol Safety Action Program	0.0000000%	0.00000000%	0	0
2617	Clean Water Services	0.25798970%	0.27052572%	38,730,244	36,466,969
2618 2619	Estacada Cemetery District Comprehensive Options For Drug Abusers	0.00000000% 0.00000000%	0.00000000% 0.00000000%	0	0
2620	Jackson County Fire District 4	0.00452304%	0.00447770%	679,013	603,596
2623	Evans Valley Fire District 6	0.00000000%	0.000447776%	0	5,885
2624	Klamath Vector Control	0.00064248%	0.00078253%	96,451	105,485



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

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		Proportionate	Proportionate	<b>Employer Net Pension</b>	<b>Employer Net Pension</b>
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
2625	Port of Newport	0.00453583%		680,933	739,360
2626	Tillamook Peoples Utility District	0.09069346%	0.09019193%	13,615,194	12,157,906
2628	McKenzie Fire And Rescue	0.00365866%	0.00417350%	549,250	562,589
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0 F20 F70	0
2630 2631	Sheridan Fire District Arch Cape Water-Sanitary District	0.00346766% 0.00107101%	0.00441526% 0.00110029%	520,576 160,783	595,179 148,320
2632	Umpqua Regional Council of Governments	0.00107101%	0.000110029%	71,295	62,667
2633	Port of Cascade Locks	0.00348958%	0.00533898%	523,867	719,697
2637	Northeast Oregon Housing Authority	0.00818110%	0.00784299%	1,228,173	1,057,238
2638	North Douglas County Fire and EMS	0.00300696%		451,415	137,095
2641	Suburban East Salem Water District	0.00405601%	0.00385962%	608,901	520,278
2642 2643	Dexter Rural Fire Protection District Sweet Home Cemetery	0.00000000% 0.00083052%	0.00057780% 0.00072740%	0 124,680	77,888 98,054
2644	Lakeside Water District	0.00138289%		207,604	167,488
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00079223%	0.00111532%	118,932	150,346
2646	Keno Rural Fire Protection District	0.00113206%	0.00200947%	169,948	270,877
2647	Crooked River Ranch Rural Fire Protection District	0.00412162%	0.00350320%	618,751	472,233
2648	Black Butte Ranch Rural Fire Protection District	0.00931177%	0.00883934%	1,397,913	1,191,546
2649 2650	Colton Fire Department Pleasant Hill Fire Department	0.00111692% 0.00081002%	0.00112796% 0.00078269%	167,676 121,603	152,049 105,507
2651	Imbler Rural Fire Protection District	0.00036283%	0.00076265%	54,469	47,620
2652	The Oregon Consortium	0.00385575%		578,838	325,148
2653	Umatilla Fire Department	0.00187671%	0.00166694%	281,738	224,704
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00067949%	0.00056455%	102,007	76,102
2657 2658	Mid-Willamette Valley Senior Service Agency Salem Metropolitan Communication Agency	0.10532171% 0.00201338%	0.11424805% 0.00218636%	15,811,234 302,255	15,400,680 294,722
2659	Silverton Fire District	0.00491065%	0.00216636%	737,203	639,175
2660	Tualatin Valley Fire & Rescue	0.63190892%	0.62514650%	94,864,201	84,269,985
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00026622%		39,966	37,044
2663	Metropolitan Area Communications Commission	0.01218910%		1,829,867	1,275,984
2664	Applegate Valley Rural Fire Protection District 9	0.00455653%	0.00547726%	684,041	738,337
2665 2666	N NE Community Mental Health Center Central City Concern	0.00130223% 0.00000000%	0.00121590% 0.00000000%	195,495 0	163,904 0
2667	Mental Health Services West Inc	0.0000000%	0.00000000%	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.01120683%	0.01001437%	1,682,405	1,349,941
2670	Mt Hood Community Mental Health Ctr	0.00257615%		386,740	304,840
2671	Columbia 911 Communications District	0.01492889%	0.01417924%	2,241,173	1,911,367
2672 2673	Rockwood Water PUD Port Orford Library	0.01545292% 0.00000000%	0.01550797% 0.00015082%	2,319,842	2,090,480 20,331
2674	Nestucca Rural Fire District	0.00276542%		415,154	372,879
2675	Salmon Harbor-Douglas County	0.00258604%	0.00235623%	388,225	317,621
2676	Woodburn Fire District	0.01932589%	0.02082881%	2,901,265	2,807,731
2677	Portland Private Industry Council Inc	0.00000000%		0	0
2678	Central Oregon Regional Housing Authority	0.00413415%		620,632	673,569
2679 2681	Columbia River Public Utility District Cloverdale Rural Fire Protection District	0.04020500% 0.00188175%		6,035,704 282,494	5,225,314 254,456
2684	Parkdale Fire District	0.00100173%		258,766	222,070
2685	Oregon Community College Association	0.00175716%		263,791	249,270
2686	Weston Cemetery	0.00031973%	0.00016351%	47,999	22,041
2687	Columbia Drainage Vector Control District	0.00076753%		115,224	205,749
2688	Polk County Fire District 1	0.01303446%	0.01296658%	1,956,775	1,747,900
2689 2692	Redmond Area Park & Recreation District Siuslaw Public Library	0.00319095% 0.00444801%	0.00311187% 0.00392305%	479,036 667,750	419,481 528,829
2694	Philomath Fire Department	0.00553175%	0.00392303%	830,444	255,173
2695	Washington County Consolidated Communications Agency	0.08516355%	0.07828842%	12,785,026	10,553,309
2696	Stayton Fire District	0.00717087%	0.00608237%	1,076,514	819,906
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00068253%	0.00069050%	102,464	93,080
2699	Chetco Library Board	0.00259105%	0.00267430% 0.00000000%	388,977	360,497
2700 2701	Lowell Rural Fire Protection District Sisters-Camp Sherman Rural Fire Protection District	0.00000000% 0.01437831%	0.02082072%	0 2,158,518	0 2,806,641
2702	Banks Fire District 13	0.00295719%	0.00257329%	443,943	346,880
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04107343%	0.04023488%	6,166,076	5,423,677
2707	Clatskanie Library	0.00095797%	0.00099023%	143,814	133,483
2708 2709	Milton-Freewater Cemetery District 3 Scappoose Public Library	0.00016784%	0.00015493% 0.00105725%	25,197 207,111	20,885 142,518
2709 2710	Klamath County Emergency Communications District	0.00137961% 0.00798006%	0.00105725%	1,197,992	1,023,306
2712	Jefferson County EMS	0.00454728%	0.00739127 %	682,652	679,589
2713	Port of Tillamook Bay	0.00781601%	0.00887507%	1,173,365	1,196,363
2714	Winchester Bay Sanitary District	0.00116418%	0.00102202%	174,770	137,769
2715	Jackson County Fire District 3	0.07539069%	0.07711079%	11,317,893	10,394,564
2716 2717	Neskowin Water District Ice Fountain Water District	0.00264121%	0.00134806%	396,507	181,719
2717 2718	Curry Library	0.00190366% 0.00000000%	0.00191890% 0.00069977%	285,784 0	258,668 94,329
2110	July Electory	0.00000000/8	0.00000011/0	0	34,329



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

		Proportionata	Proportionata	Employer Not Bension	Employer Not Bension
Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
2719 2720	Human Solutions, Inc Tri-Met	0.00000000% 0.00000000%	0.00000000% 0.00000000%	0	0
2721	Klamath Housing Authority	0.00453425%	0.00410266%	680,696	553.040
2722	Tillamook 9-1-1	0.00163624%	0.00153038%	245,638	206,296
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00038819%	0	52,328
2724	Nehalem Bay Wastewater Agency	0.00238212%	0.00229492%	357,612	309,356
2725	West Valley Fire District	0.00639947%	0.00602911%	960,709	812,726
2726 2728	Yamhill Communications Agency Baker County Library District	0.01130766% 0.00511096%	0.00924072% 0.00642679%	1,697,542 767,274	1,245,653 866,334
2729	Douglas County Fire District 2	0.12295261%	0.11187501%	18,458,042	15,080,794
2731	Canby Utility Board	0.02175027%	0.01978236%	3,265,221	2,666,670
2732	Umatilla County Special Library District	0.00099812%	0.00161020%	149,841	217,056
2733	Wiard Memorial Park District	0.00184563%	0.00158202%	277,072	213,257
2734	Seal Rock Water District	0.00465156%	0.00492141%	698,307	663,408
2736	Wasco 9-1-1	0.00000000%	0.00000000%	100.003	0 440
2737 2739	Portland Energy Conservation Inc Scappoose Rural Fire Protection District	0.00072596% 0.02158824%	0.00065586% 0.01825575%	108,983 3,240,896	88,410 2,460,882
2740	Neskowin Regional Sanitary Authority	0.00055027%	0.00048452%	82,608	65,313
2741	Port of Garibaldi	0.00201400%	0.00332736%	302,348	448,529
2742	Amity Fire District	0.00124006%	0.00084037%	186,162	113,282
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	0	0
2745	Clackamas County Fire District	0.34630769%	0.34186219%	51,988,825	46,083,152
2746	Marion-Salem Data Center	0.0000000%	0.00000000%	0 045 000	0 000 744
2747 2749	Salem Housing Authority	0.02608279%	0.02516865%	3,915,632	3,392,744
2749	Black Butte Ranch Police Eastern Oregon Human Services Consortium	0.00485993% 0.00000000%	0.00414206% 0.00000000%	729,588 0	558,351
2752	Mist-Birkenfeld Rural Fire Protection District	0.00077779%	0.00082426%	116,764	111,111
2753	Linn-Benton Housing Authority	0.01040231%	0.01047639%	1,561,628	1,412,221
2754	Western Lane Ambulance District	0.01312132%	0.01478849%	1,969,815	1,993,494
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.01335116%	0.01276567%	2,004,319	1,720,817
2758	Mohawk Valley Rural Fire District	0.00106563%	0.00096746%	159,976	130,414
2760 2761	Knappa Svensen Burnside Rural Fire Protection District Clackamas River Water	0.00108865% 0.03584763%	0.00153731% 0.03011782%	163,432 5,381,562	207,230 4,059,894
2763	Junction City Fire Department	0.00282032%	0.00267039%	423,396	359,970
2765	Green Sanitary	0.00336961%	0.00350638%	505,857	472,661
2766	Southwest Lincoln County Water District	0.00297503%	0.00355435%	446,621	479,128
2767	Springfield Utility Board	0.00058812%	0.00064074%	88,290	86,372
2768	Lake County Library District	0.00136664%	0.00149991%	205,164	202,188
2771	Harbor Water PUD	0.00130296%	0.00137155%	195,605	184,885
2772 2773	Umatilla County Soil & Water District Housing Authority of Jackson County	0.00116838%	0.00060924%	175,401 4,852,694	82,126
2774	Oregon Trail Library District	0.03232474% 0.00140566%	0.03045972% 0.00119243%	211,022	4,105,982 160,740
2776	Rainier Cemetery District	0.00009410%	0.000115246%	14,127	21,414
2777	City of Newberg	0.08326415%	0.07889868%	12,499,882	10,635,572
2778	Mulino Water District 23	0.00076055%	0.00072717%	114,176	98,023
2779	Brownsville Rural Fire Protection District	0.00132237%	0.00123816%	198,518	166,904
2780	Nehalem Bay Health District	0.00047983%	0.00054546%	72,034	73,528
2781 2782	North Bend Coos-Curry Housing Authority Millington Rural Fire Protection District	0.00654186% 0.00003014%	0.00401912%	982,085	541,779
2783	Tillamook Fire District	0.0003014%	0.00009491% 0.00208717%	4,525 340,352	12,794 281,351
2784	Eisenschmidt Pool	0.00198860%	0.00200717%	298,535	288,807
2785	Fern Ridge Community Library	0.00036659%	0.00000000%	55,034	0
2786	Seal Rock Rural Fire Protection District	0.00061071%	0.00000000%	91,682	0
2788	Port of Hood River	0.00792266%	0.00759871%	1,189,375	1,024,309
2789	Farmers Irrigation District	0.00496597%	0.00248786%	745,507	335,364
2790	Silver Falls Library District	0.00366400%	0.00519644%	550,051	700,482
2792 2793	North Wasco County Parks And Recreation District North Lincoln Fire & Rescue District 1	0.00414604% 0.00798459%	0.00392391% 0.00760013%	622,417 1,198,672	528,945 1,024,500
2794	Siuslaw Rural Fire Protection District 1	0.0079843976	0.00700013%	1,318,917	1,262,294
2796	West Side Rural Fire Protection District	0.00092343%	0.00020026%	138,628	26,995
2797	Vernonia Fire	0.00052208%	0.00048918%	78,376	65,942
2798	Fairview Water District	0.00105813%	0.00055233%	158,850	74,454
2799	Sublimity Fire District	0.00105273%	0.00108470%	158,039	146,218
2801	Coburg Rural Fire Protection District	0.00153688%	0.00158279%	230,721	213,361
2802	Rural Road Assessment District 3	0.00259253% 0.00012001%	0.00195164%	389,199	263,082
2803 2804	Southwestern Polk County Rural Fire Protection District Aurora Rural Fire Protection District	0.00012001%	0.00011935% 0.00328114%	18,016 529,010	16,088 442,299
2806	Multnomah County Rural Fire Protection District 14	0.00053670%	0.00063431%	80,571	85,505
2808	Lifeways	0.0000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00019058%	0.00016793%	28,610	22,637
2810	Sutherlin Water Control District	0.00062393%	0.00061892%	93,666	83,431
2811	Mid-Columbia Center For Living	0.05991821%	0.06542614%	8,995,115	8,819,468
2812	Workforce Development Board	0.00000000%	0.00000000%	0 704 202	0
2814 2816	The Job Council Odell Sanitary District	0.02507468% 0.00209985%	0.00000000% 0.00275087%	3,764,292 315,236	0 370,818
2817	Wickiup Water District	0.00209985%	0.00275087%	183,442	144,999
2818	Netarts Water District	0.00121493%	0.00145625%	182,389	196,303
2819	Harrisburg Fire and Rescue	0.00124087%	0.00194387%	186,283	262,034



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

Employer Name						
Number   Employer Name	Fmmlesser					
2000   Central Cregor Coates Fire & Reseaue Delated   0.00475297th   0.00489018th   527,722   407,275   107,276   107,277   407,277   107,277   407,277		Employer Name			* * *	
						672,678
2232   Cyons Fire Department   0.000509789, 0.000000076, 10.0141   4.94, 10.000000076, 10.00000076, 10.00000076, 10.00000076, 10.00000076, 10.00000076, 10.00000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.0000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.0000000076, 10.000000076, 10.000000076, 10.000000076, 10.0000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.0000000076, 10.000000076, 10.000000076, 10.000000076, 10.0000000076, 10.000000076, 10.000000076, 10.000000076, 10.000000076, 10.0000000076, 10.000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.00000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.00000000076, 10.00000000076, 10.00000000076, 10.0000000076, 10.00000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.00000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.00000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.0000000076, 10.00000000076, 10.0000000076, 10.00000000076, 10.00000000076, 10.00000000000000000000000000000000000						
2626   Globe Fire Department						
2825						
2828   Wasto Courty Sol-Water Conservation District						
Deschutes Paint Library Datatic     0.28861119,   0.27930469,   4.277,811   3.707,777   2228   Hobbor Nary Ren Princeton Datatic   0.200000009,   0.000000009,   0.00000009,   0.00000009,   0.00000009,   0.00000009,   0.00000009,   0.00000009,   0.00000009,   0.000000009,   0.000000009,   0.000000009,   0.000000009,   0.000000009,   0.000000009,   0.000000009,   0.0000000000						
2830   Neatst-Oceanade Rural Fire Protection District						
Design Advanced Technology Consortium, Inc.   0.000000076,   0.00000076,   0.000000076,   0.00000076,   0.0000000076,   0.0000000076,   0.0000000076,   0.0000000076,   0.0000000076,   0.0000000076,   0.0000000076,					•	0
2332   Careoragon						208,013
2833   Boardman Rural Fire Protection District   0.0016/258996   0.002223896,   518,985   444,513   233   233   Nern Clusteams Courty Water Commission   0.002516938,   0.0021469356,   332,026   232,035   232,035   233,036   232,036						0
2335		•				
2835						
2838						
2839 North Morrow Vactor Control District						
249.0   Cannon Beach Rural Fire Protection District						
2841   Jefferson County Sail & Water Conservation District						
Tualisin Valley Waser District						
2843 Vachats Rural Fire Protection District						
2844   Crook County Rural Fire Protection District   0.02391091%   0.02397701%   3.454,897   3.223,191   2846   Surrise Water Authority   0.01224698%   0.011159879   1.838,622   1.504,355   2846   Surrise Water Authority   0.002237978   318,871   2847   Sweet Home Fire and Arbulance District   0.00211776%   0.002237978   318,871   2848   Lebanon Apualto District   0.00217776%   0.002237978   318,871   2848   Lebanon Apualto District   0.00217776%   0.00217784%   317,925   2850   Labo County 4 H. & Extension Service   0.000778187   0.000217784%   317,925   2851   East Umstilla County Rural Fire Protection District   0.000371493%   0.0000779104%   107,725   106,632   2852   Chao County 4 H. & Extension Service   0.000371493%   0.00079104%   107,725   106,632   2853   Mill City Rural Fire Protection District   0.000371493%   0.00079104%   107,725   106,632   2854   Survive Empire Transportion District   0.0000371493%   0.0000000079   0.0000000079   0.000000079   0.000000079   0.000000079   0.000000079   0.0000000079   0.00000000000079   0.00000000079   0.000000000079   0.00000000079   0.00000000079   0.0000000000000000000000000000000000						
2846   Sunrise Water Authority   0.01215/08/09%   0.01119807%   1.383.022   1.504.355						
2846   Jefferson County Library District   0.0021/074%   0.00222379%   316,871   229,782   2848   Lane Transis District   0.00000000%   0.000000000%   0.000000000%   0.000000000%   0.000000000%   0.000000000%   0.000000000%   0.000000000%   0.0000000000						
2848   Lane Transit District					316,871	
2849   Lebanon Aquatic District	2847	Sweet Home Fire and Ambulance District	0.01295315%	0.01376656%	1,944,569	1,855,737
2850         Lake County 4-H & Extension Service         0.00007818%         0.00000000%         86,788         0           2851         East L mistilla County Rural Fire Protection District         0.0007149%         107,725         106,632           2852         Chocho Irrigation District         0.0003506%         0.00050096%         80,323         68,204           2854         Suries Empire Transportation District         0.00000000%         0.00000000%         0.00000000%         0.00000000%         0.000000000%         0.000000000%         0.000000000%         0.000000000%         0.000000000%         0.000000000%         0.000000000%         0.0000000000%         0.000000000%         0.0000000000%         0.0000000000%         0.0000000000%         0.000000000000%         0.00000000000000%         0.00000000000000000000000000000000000						ŭ
2851						
2852         Ochooo Infigation District         0.00371493%         0.00458370%         557,697         615,188           2853         Mill Cily Rural Fire Protection District         0.00000000%         0.00000000%         0         0           2865         Sunset Empire Transportation District         0.00017038%         0.00000000%         1.2894,032           2865         Mid-Columbia Council Of Governments         0.00017038%         0.00014889%         25,578         20,070           2867         Sunvivor Service District         0.012236157         0.0112237%         0.00014889%         25,578         20,070           2858         Nesika Beach-Ophir Water District         0.012236157         0.01102211%         168,444         145,577           2860         Lanc County Fie and Rescue         0.00171214         0.00102211%         168,444         145,577           2861         Mrt Angel Fire District         0.00072114         0.00032014%         1,068,544         1,068,544           2864         Tri-Cily Water and Sanitary Authority         0.00047027%         0.004-00227%         611,782         54,900           2865         Tri-Ciu Water and Sanitary Authority         0.00037017%         0.00040227%         611,782         54,900           2866         Jefferson Behavioral H						ŭ
2853         Mill City Rural Fire Protection District         0.00053050%         0.00000000%         0.00000000%           2855         Harney Hospital         0.09187897%         0.09162687%         13,793,167         12,890,403           2856         Mic-Columbia Council Of Governments         0.00017030%         0.00014889%         25,578         20,070           2857         Surviver Service District         0.002286151%         0.0192810%         3,356,982         2,596,387           2858         Naile Council Fire and Rescue         0.02286151%         0.0108291%         168,494         145,977           2859         South Lane County Fire and Rescue         0.02466946%         0.02220517%         4,454,073         3,532,453           2860         Coox County Airport District         0.0007111%         0.00880314%         1,008,544         92,705           2861         Mit Angel Fire District         0.00035150%         0.000320444         60,772         42,249           2865         Jefferson Behavioral Health         0.00035150%         0.000320444         5,002         3,334           2866         Jefferson Behavioral Health         0.000625295%         0.006444%         5,002         3,343           2867         West Multinumah Sol Inda         0.000625295% <t< td=""><td></td><td></td><td></td><td></td><td>. , .</td><td></td></t<>					. , .	
2854         Sunsel Empire Transportation District         0.000000000%         0         0         0         0         0         0         0         0         0         0         0         0         0         0         2856         Mid-Columbia Council Of Governments         0.00017038%         0.00017038%         25,578         2,0070         20072         22,963,977         20072         22,963,977         20072         22,963,977         20072         22,963,977         25,963,977         25,963,977         20072         22,963,977         20072         22,963,977         20072         22,963,977         22,963,977         23,963,973         3,563,982         2,969,397         22,963,977         23,963,973         3,552,482         22,960         200000         20000         20000         200000 <td></td> <td>5</td> <td></td> <td></td> <td></td> <td></td>		5				
2855         Harney Hospital         0.09187897%         0.090662587%         13,793,167         12,890,403           2856         Mid-Columbia Council Of Governments         0.00017039%         0.00014899%         25,578         20,070           2857         Surriver Service District         0.0012377%         0.01008291%         168,494         145,5977           2859         South Lane County Fire and Rescue         0.02666945%         0.00260507%         4,454,073         3,532,453           2861         Mr. Angel Fire District         0.00071811%         0.0083014%         1,008,544         920,705           2861         Mr. Angel Fire District         0.00035156%         0.00032084%         52,777         432,49           2864         Tri-Cily Water and Sanitary Authority         0.0004750%         0.0004227%         611,762         544,900           2865         Tri-CiPury Cooperative Weed Management Area         0.0003612%         0.000042444%         54,062         38,343           2866         Jefferson Behavioral Health         0.0004815%         0.00004516%         7,228         6,088           2867         West Multinomah Soli And Water Conservation District         0.00025295%         0.0006907%         338,713         761,591           287         Tri Serva Fill Serva						
2857         Sunriver Service District         0.02236151%         0.01926105%         3.356,982         2,598,397           2858         Nesika Beach-Ophir Water District         0.02166945%         0.02650507%         4,454,073         3,532,453           2860         Coco County Airprof District         0.00671811%         0.00683014%         1,008,544         200,705           2861         Mt Angel Fire District         0.00035156%         0.0003004%         52,777         43,249           2864         Tri-Cly Water and Sanitary Authority         0.0007520%         0.0003044%         54,4900           2865         Tri-Cly Water and Sanitary Authority         0.0007620%         0.00028444%         54,062         38,343           2866         Tri-Cly Water and Sanitary Authority         0.00036017%         50,00028444%         54,062         38,343           2867         West Multinomah Soil And Water Conservation District         0.00068017%         0.00028444%         54,062         38,343           2869         Nehalem Bay Fire & Rescue         0.0003636%         0.0056077%         938,713         761,591           2870         Clackamas River Water Providers         0.00068011%         0.00063056%         5709         4,536           2877         Mosier Fire District         0.					13,793,167	12,890,403
2888         Nesika Beach-Ophir Water District         0.00112237%         0.01068291%         168.494         14.59.77           2890         Coso County Airport District         0.00671811%         0.00683014%         1.008.544         320.705           2861         M Angel Fire District         0.0035156%         0.006302084%         52.77         43.249           2864         Tri-City Water and Sanitary Authority         0.00407520%         0.00404227%         611,782         54.490           2865         Tri-Cuty Vader and Sanitary Authority         0.0036012%         0.00044227%         611,782         54.490           2865         Tri-Cuty Vader and Sanitary Authority         0.0006012%         0.00044227%         611,782         54.490           2866         Jefferson Behavioral Health         0.0006415%         0.0006446         54.490           2867         West Multinoman Soli And Water Conservation District         0.00064647%         938,713         761,591           2870         Nebalem Bay Fire & Rescue         0.00080611%         0.0006402%         102,100         82,770           2871         Emergency Communications of Southern Oregon         0.0008036%         0.0006402%         152,100         5,004         4,586           2873         Moseir Fire District <td< td=""><td></td><td>Mid-Columbia Council Of Governments</td><td></td><td></td><td></td><td></td></td<>		Mid-Columbia Council Of Governments				
2859   South Lane County Fire and Rescue			0.02236151%	0.01926105%		
2860         Coos County Airport District         0.00671811%         0.0063014%         1.008.644         920.705           2861         M Angel Fire District         0.00032084%         52,777         43.249           2864         Thi-City Water and Sanitary Authority         0.0004720%         0.0004227%         611.782         544,900           2865         Thi-County Cooperative Weed Management Area         0.00036176         0.00024414%         54,062         33.343           2866         Jefferson Behavioral Health         0.00064815%         0.00064416%         7.228         6,088           2867         West Multroman Soil And Water Conservation District         0.00664977%         338,713         761,591           2870         Clackamas River Water Providers         0.0068611%         0.0006749%         346,238         486,291           2872         Emergency Communications of Southern Oregon         0.0003803%         0.0003365%         5,709         4,536           2873         Mosier Fire District         0.0003803%         0.0003365%         5,709         4,536           2874         Untallia-Morrow Radio and Data District         0.0008428%         0.0074428%         123,744         99,790           2876         Corpan Municipal Electric Utilities Association         0.000421445						
2861         M. Angel Fire District         0.00035156%         0.0002094%         52,777         43,249           2865         Tri-City Water and Sanitary Authority         0.0003612%         0.00044727%         611,782         544,900           2866         Jefferson Behavioral Health         0.0003612%         0.0004816%         7,228         6,088           2867         West Multnomah Soll And Water Conservation District         0.00625295%         0.00564917%         933,713         761,581           2869         Nehalem Bay Fire & Rescue         0.002306380         0.0054949         346,238         486,221           2870         Clackamas River Water Providers         0.0068011%         0.00061402%         102,100         82,770           2872         Emergency Communications of Southern Oregon         0.000330334         0.00033036%         5,0045         4,086           2874         University Research         0.00634034         0.00033036%         5,045         4,086           2875         Oregon Municipal Electric Utilities Association         0.0042218%         0.0035775%         63,379         48,225           2876         Oregon Municipal Electric Utilities Association         0.0042218%         0.0058745%         63,379         48,225           2877         Mid-Columbia						
2864         Tir-Ciry Water and Sanitary Authority         0.00407520%         0.00404227%         611,782         544,900           2865         Tir-County Cooperative Weed Management Area         0.00036112%         54,062         38,343           2866         Jefferson Behavioral Health         0.00004815%         0.00054977%         938,713         761,591           2869         West Multromanh Soil And Water Conservation District         0.00230638%         0.00360749%         342,238         488,291           2870         Clackamas River Water Providers         0.00068011%         0.0003402%         102,100         32,777           2872         Emergency Communications of Southern Oregon         0.0003303%         0.0003365%         5,709         4,536           2873         Mosier Fire District         0.00033337%         0.0003316%         53,045         4,986           2874         Umatilla-Morrow Radio and Data District         0.00082428%         0.00074028%         123,744         99,790           2875         McColumbia Fire And Rescue V1-501         0.006869377         63,379         45,252           2877         Mind-Columbia Fire And Rescue V1-501         0.001658950%         0.0033778%         152,755         93,457           2879         Yamhili Fire Protection District						
2865						
2866   Jefferson Behavioral Health   0.00004815%   0.00064877%   73.28   6.088   2867   West Multroman Soil And Water Conservation District   0.006252963%   0.00564977%   938.713   761.591   2869   Nehalem Bay Fire & Rescue   0.00230636%   0.00560749%   346.238   486.291   2870   2872   Emergency Communications of Southern Oregon   0.00008303%   0.00003365%   5.709   4.538   4.528   2873   Mosier Fire District   0.00033434%   0.0003316%   5.5045   4.0866   2874   Umatilla-Morrow Radio and Data District   0.00082428%   0.00074028%   123.744   99.790   2876   Oregon Municipal Electric Utilities Association   0.00042218%   0.00035775%   63.379   44.525   2877   Mid-Columbia Fire And Rescue V1-801   0.00682428%   0.00074028%   123.744   99.790   2876   0.00674028%   123.744   29.790   2876   0.00674028%   0.000674028%   0.000674028%   123.744   29.790   2878   Variabili Fire Protection District   0.000674218%   0.00067875%   63.379   44.525   2877   Mid-Columbia Fire And Rescue V1-801   0.00107475%   0.00067873%   152.755   93.467   2.176.682   2878   Variabili Fire Protection District   0.00107475%   0.0006697%   10.1546   89.908   2880   Oregon Health & Science University   3.50511750%   3.14539041%   526.199.522   423.999.816   2881   Lake Chinock Fire and Rescue District   0.0005791%   0.00027934%   47.996   63.927   2888   Lane Fire Authority   0.03539866%   0.03349545%   5.314.161   4.515.199   2884   North Central Public Health District   0.00154629%   0.00066002%   182.293   35.799   2886   Idahan-Detroit Rural Fire Protection District   0.00121429%   0.00062002%   182.293   35.790   2886   Idahan-Detroit Rural Fire Protection District   0.00121429%   0.00062002%   182.293   35.790   2886   Idahan-Detroit Rural Fire Protection District   0.00121429%   0.00062002%   182.293   35.790   2886   Idahan-Detroit Rural Fire Protection District   0.00121429%   0.00062002%   182.293   35.790   2886   Idahan-Detroit Rural Fire Protection District   0.00121429%   0.00062002%   19.293   35.590   36.503.74   36.503.000						
2869						
2870   Clackamas Říver Water Providers   0.00068011%   0.00061402%   102,100   82,770   2872   Emergency Communications of Southern Oregon   0.0003303%   0.00003365%   5,709   4,536   2873   Mosier Fire District   0.00033334%   0.00003316%   53,045   40,866   2874   Umatilia-Morrow Radio and Data District   0.00082428%   0.00074028%   123,744   99,790   2876   0.00074028%   123,744   99,790   2876   0.00074028%   0.00073775%   63,379   48,225   2877   Mid-Columbia Fire And Rescue V1-801   0.01666950%   0.00043775%   2,487,467   2,176,682   2,878   2,487,467   2,176,682   2,878   2,487,467   2,176,682   2,878   2,487,467   2,176,682   2,878   2,487,467   2,176,682   2,878   2,487,467   2,176,682   2,878   2,487,467   2,176,682   2,878   2,884   2,894   2,		West Multnomah Soil And Water Conservation District	0.00625295%	0.00564977%		
2872         Emergency Communications of Southern Oregon         0.00003803%         0.00003365%         5.709         4.536           2873         Mosier Fire District         0.00035334%         0.0003316%         53.045         40,866           2874         Umatilla-Morrow Radio and Data District         0.00042218%         0.00037575%         63,379         48,225           2876         Oregon Municipal Electric Utilities Association         0.0042218%         0.00037757%         63,379         48,225           2877         Mid-Columbia Fire And Rescue V1-801         0.01656950%         0.0141745%         2,487,467         2,176,682           2878         Yamhill Fire Protection District         0.00019753         0.00066937%         152,755         93,467           2879         Lagrande Rural Fire Protection District         0.00076742%         0.00066697%         101,546         89,908           2880         Oregon Health & Science University         3.50511750%         3.14539041%         526,199,522         423,999,816           2881         Lake Chinock Fire and Rescue District         0.003339866%         0.03349545%         5.314,161         4,516,199           2884         North Central Public Health District         0.01509629%         0.01076174%         2,262,250         1.450,687 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td>· ·</td></tr<>						· ·
2873         Mosier Fire District         0.00035334%         0.00030316%         53,045         40,866           2874         Umatilla-Morrow Radio and Data District         0.00082428%         0.00074028%         123,744         99,790           2876         Oregon Municipal Electric Utilities Association         0.00042218%         0.00035775%         63,379         48,225           2877         Mid-Columbia Fire And Rescue V1-801         0.01656950%         0.016147457%         2,487,467         2,176,682           2878         Yamhill Fire Protection District         0.001753%         0.00066937%         152,755         93,467           2880         LaGrande Rural Fire Protection District         0.0006742%         0.00066937%         101,546         89,908           2880         Cregon Health & Science University         3.50511750%         3.14539041%         56,199,522         422,999,816           2881         Lake Chinook Fire and Rescue District         0.00031971%         0.00027394%         47,996         36,927           2881         Lake Chinook Fire and Rescue District         0.00539866%         0.034349545%         5,314,161         4,515,199           2881         Lake Chinook Fire and Rescue District         0.01766929%         0.010767174%         2,262,250         1,450,687 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td></tr<>						
2874         Umatilla-Morrow Radio and Data District         0.00082428%         0.00074028%         123,744         99,790           2876         Oregon Municipal Electric Utilities Association         0.00042218%         0.00035775%         63,379         48,225           2877         Mid-Columbia Fire And Rescue V1-801         0.01656950%         0.01614745%         2.487,467         2,176,682           2878         Yamhill Fire Protection District         0.00067642%         0.0006697%         101,546         89,908           2880         Oregon Health & Science University         3.50511750%         3.14539041%         526,199,522         423,999,816           2881         Lake Chinook Fire and Rescue District         0.000319719         0.00027394%         47,996         36,927           2883         Lane Fire Authority         0.03539866%         0.03349545%         5.314,161         4,515,199           2884         North Central Public Health District         0.01506929%         0.01076174%         2,262,260         1,450,687           2885         Siletz Rural Fire Protection District         0.0114429%         0.0062002%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.0000000%         0         0         0           2887<						
2876         Oregon Municipal Electric Utilities Association         0.00042218%         0.00035775%         63,379         48,225           2877         Mid-Columbia Fire And Rescue V1-801         0.01656950%         0.01614745%         2,487,467         2,176,682           2878         Yamhill Fire Protection District         0.0010753%         0.00066937%         152,755         93,467           2879         LaGrande Rural Fire Protection District         0.000676422%         0.00066697%         101,546         89,908           2880         Cregon Health & Science University         3.50511750%         3.14539941%         526,199,522         423,999,816           2881         Lake Chinook Fire and Rescue District         0.000319719         0.00027394%         47,996         36,927           2881         Lake Chinook Fire and Rescue District         0.003349545%         5.314,161         4,515,199           2884         North Central Public Health District         0.01506929%         0.01076174%         2,262,250         1,450,687           2885         Siletz Rural Fire Protection District         0.0014229%         0.0006000%         0.0006000%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.00142299         0.0006000%         0.0006000%         4,117,						
2877         Mid-Columbia Fire And Rescue V1-801         0.01656980%         0.01614745%         2.487.467         2.176.682           2878         Yamhill Fire Protection District         0.0001753%         0.0006937%         152,755         93,467           2879         LaGrande Rural Fire Protection District         0.00067642%         0.0006697%         101,546         89,908           2880         Oregon Health & Science University         3.50511750%         3.14539041%         526,199,522         423,999,816           2881         Lake Chinook Fire and Rescue District         0.00031971%         0.00027394%         47,996         36,927           2883         Lane Fire Authority         0.03539866%         0.03349545%         5,314,161         4,515,199           2884         North Central Public Health District         0.01506929%         0.0176174%         2,262,250         1,450,687           2885         Siletz Rural Fire Protection District         0.00121429%         0.0006000%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.0012429%         0.0006000%         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0						
2879         LaGrande Rural Fire Protection District         0.00067642%         0.00066697%         101,546         89,908           2880         Oregon Health & Science University         3.50511750%         3.145390411%         526,199,522         423,999,816           2881         Lake Chinook Fire and Rescue District         0.00031971%         0.00027394%         47,996         36,927           2883         Lane Fire Authority         0.03539866%         0.03349545%         5,314,161         4,515,199           2884         North Central Public Health District         0.01509929%         0.01076174%         2,262,250         1,450,687           2885         Siletz Rural Fire Protection District         0.00121429%         0.00062002%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.0012742535%         0.02900678%         4,117,182         3,910,125           2890         Clastop Community College         0.0382211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07862679%         0.0584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07962679%         0.045702603%         10,526,017         9,843,336      <						
2880         Oregon Health & Science University         3.50511750%         3.14539041%         526,199,522         423,999,816           2881         Lake Chinook Fire and Rescue District         0.00031971%         0.00027394%         47,996         36,927           2883         Lane Fire Authority         0.03539866%         0.03349545%         5,314,161         4,515,199           2884         North Central Public Health District         0.01506929%         0.01076174%         2,262,250         1,450,687           2885         Siletz Rural Fire Protection District         0.00121429%         0.0000000%         1,00000000%         1,00000000%         1,450,687           2886         Idanha-Detroit Rural Fire Protection District         0.00000000%         0.0000000%         4,117,182         3,910,125           2900         Clatsop Community College         0.03822211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07962679%         0.08584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07101585%         0.07302603%         10,526,017         9,843,936           2901         Lane Community College         0.1099775%         0.10503385%         16,513,216         14,158,603	2878	Yamhill Fire Protection District	0.00101753%	0.00069337%	152,755	93,467
2881         Lake Chinook Fire and Rescue District         0.0031971%         0.0027394%         47,996         36,927           2883         Lane Fire Authority         0.03539866%         0.03349545%         5,314,161         4,515,199           2884         North Central Public Health District         0.01506929%         0.01076174%         2,262,250         1,450,687           2885         Siletz Rural Fire Protection District         0.00121429%         0.00062002%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.0000000%         0.0000000%         0         0           2887         Umatilla County Fire District #1         0.02742535%         0.02900678%         4,117,182         3,910,125           2900         Clatsop Community College         0.03822211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07911585%         0.06303%         11,553,800         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         L						
2883         Lane Fire Authority         0.03539866%         0.03349545%         5,314,161         4,515,199           2884         North Central Public Health District         0.01506929%         0.01076174%         2,262,250         1,450,887           2885         Siletz Rural Fire Protection District         0.00121429%         0.00062002%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.0000000%         0.0000000%         0         0           2887         Umatilla County Fire District #1         0.02742535%         0.02900678%         4,117,182         3,910,125           2900         Clatsop Community College         0.03822211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07962679%         0.08584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.0711585%         0.07302603%         10,526,017         9,843,936           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Ho						
2884         North Central Public Health District         0.01506929%         0.01076174%         2,262,250         1,450,687           2885         Siletz Rural Fire Protection District         0.000121429%         0.00062002%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.00000000%         0         0         0           2887         Umatilla County Fire District #1         0.02742535%         0.02900678%         4,117,182         3,910,125           2900         Clatsop Community College         0.07862679%         0.0882211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07962679%         0.08884967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.21906501%         56,674,405         29,530,046           2906         Klamath Community College         0.17463341%         0.21906501%         6,889,709         8,664,891						
2885         Siletz Rural Fire Protection District         0.00121429%         0.00062002%         182,293         83,579           2886         Idanha-Detroit Rural Fire Protection District         0.00000000%         0.00000000%         0         0.0           2887         Umatilla County Fire District #1         0.02742535%         0.02900678%         4,117,182         3,910,125           2900         Clatsop Community College         0.03822211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07962679%         0.08584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.219065011%         26,674,405         29,530,046           2906         Klamath Community College         0.046559819         0.06427943%         6,989,709         8,664,891           2908         C						
2886         Idanha-Detroit Rural Fire Protection District         0.00000000%         0.00000000%         0.0000000%           2887         Umatilla County Fire District #1         0.02742535%         0.02900678%         4,117,182         3,910,125           2900         Clatsop Community College         0.03822211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07962679%         0.08584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Commu						
2887         Umatilla County Fire District #1         0.02742535%         0.02900678%         4,117,182         3,910,125           2900         Clatsop Community College         0.03822211%         0.04170001%         5,738,026         5,621,177           2901         Blue Mountain Community College         0.07962679%         0.08584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.2367682%         0.20641323%         30,576,620         27,824,581           2918         Portla						0
2901         Blue Mountain Community College         0.07962679%         0.08584967%         11,953,830         11,572,568           2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rog		Umatilla County Fire District #1			4,117,182	3,910,125
2902         Treasure Valley Community College         0.07011585%         0.07302603%         10,526,017         9,843,936           2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2919         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2925         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coas	2900	Clatsop Community College	0.03822211%	0.04170001%	5,738,026	5,621,177
2903         Umpqua Community College         0.10999775%         0.10503385%         16,513,216         14,158,603           2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.17768341%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge						
2904         Lane Community College         0.38654318%         0.34664591%         58,029,106         46,728,000           2905         Mt Hood Community College         0.04655981%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,889,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook						
2905         Mt Hood Community College         0.17768341%         0.21906501%         26,674,405         29,530,046           2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         So						
2906         Klamath Community College         0.04655981%         0.06427943%         6,989,709         8,664,891           2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         <						
2908         Clackamas Community College         0.21643614%         0.22748730%         32,492,090         30,665,374           2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003						
2910         Linn-Benton Community College         0.20367682%         0.20641323%         30,576,620         27,824,581           2918         Portland Community College         1.11144907%         1.09277179%         166,854,312         147,306,050           2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2919         Chemeketa Community College         0.33252589%         0.35515561%         49,919,857         47,875,110           2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2922         Rogue Community College         0.16813948%         0.17414395%         25,241,640         23,474,670           2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2995         Oregon Coast Community College         0.01804934%         0.01426631%         2,709,625         1,923,104           2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2996         Columbia Gorge Community College         0.05359039%         0.04270759%         8,045,162         5,756,999           2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2997         Tillamook Bay Community College         0.01368188%         0.01466998%         2,053,968         1,977,519           2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2998         Southwestern Community College         0.07679160%         0.07992328%         11,528,202         10,773,688           2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
2999         Central Oregon Community College         0.24471489%         0.23260946%         36,737,387         31,355,843           3003         Baker School District 5J         0.09313534%         0.09099255%         13,981,777         12,265,830						
3003 Baker School District 5J 0.09313534% 0.09099255% 13,981,777 12,265,830						
	3008	Huntington School District 16J	0.00736950%	0.00718583%		968,653



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000%

15,012,321,925

100.000000%

		Proportionate	Proportionate	Employer Net Pension	Employer Net Pension
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability/(Asset) at Prior Measurement Date	Liability/(Asset) at Measurement Date
3016	Burnt River High School	0.00576741%	0.00723969%	865,822	975,913
3027	Pine-Eagle School District 61	0.01862472%	0.01740812%	2,796,003	2,346,621
3037	Alsea School	0.01528724%	0.01506216%	2,294,970	2,030,385
3039	Corvallis School District 509J	0.31084737%	0.30274319%	46,665,408	40,809,896
3043 3049	Philomath School District 17J Monroe Elementary School	0.06545461% 0.00000000%	0.06199441% 0.00000000%	9,826,257 0	8,356,870 0
3075	West Linn School District	0.52213225%	0.49772491%	78,384,174	67,093,506
3083	Welches Elementary School	0.0000000%	0.00000000%	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	0	0
3109	Boring School District	0.00000000%	0.00000000%	0	0
3111 3116	Sandy Elementary School District 46 Colton School District 53	0.00000000%	0.00000000%	7,009,189	0 5 700 540
3122	Oregon City School District 62	0.04668957% 0.44751909%	0.04228882% 0.44020372%	67,183,006	5,700,549 59,339,628
3138	Canby Elementary School District 86	0.0000000%	0.00000000%	0.,.00,000	0
3160	Gladstone School District 115	0.03245975%	0.04708857%	4,872,962	6,347,557
3174	Canby Union High School	0.00000000%	0.00000000%	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	0	0
3176 3179	Molalla Union High School Clatsop County School District 1C	0.00000000% 0.04543070%	0.00000000% 0.05138608%	0 6,820,203	0 6,926,863
3179	Jewell School District 8	0.02838376%	0.02328885%	4,261,061	3,139,346
3187	Seaside Schools	0.09622785%	0.09009682%	14,446,035	12,145,085
3195	Warrenton-Hammond School District	0.05233151%	0.05349316%	7,856,175	7,210,898
3230	Vernonia School District	0.04958600%	0.04548267%	7,444,010	6,131,081
3241	Coquille School District 8	0.06633261%	0.06295319%	9,958,065	8,486,114
3242	Coos Bay School District 9	0.16484579%	0.15478485%	24,747,181	20,865,056
3245 3252	North Bend Public Schools Powers School District	0.11646646% 0.01274848%	0.11554500% 0.00977201%	17,484,320 1,913,843	15,575,510 1,317,271
3257	Myrtle Point School District 41	0.05768874%	0.05928220%	8,660,419	7,991,263
3264	Bandon School District	0.05313217%	0.04501506%	7,976,372	6,068,047
3274	Crook County School District	0.08531263%	0.09111596%	12,807,407	12,282,466
3275	Port Orford-Langlois School District 2Cj	0.02561757%	0.02444627%	3,845,792	3,295,366
3277	Curry County School District 3C	0.00000000%	0.00000000%	0	0
3281 3282	Ophir School Pistol River School District 16	0.00000000% 0.00000000%	0.00000000% 0.00000000%	0	0
3283	Brookings-Harbor School District 17C	0.05453839%	0.06134108%	8,187,479	8,268,801
3288	Central Curry School District 1	0.03796608%	0.03007642%	5,699,590	4,054,313
3291	Bend-La Pine Public Schools	0.95112141%	0.94035783%	142,785,408	126,760,591
3296	Sisters School District	0.03886288%	0.04244179%	5,834,221	5,721,169
3307	Oakland School District	0.04416198%	0.03825422%	6,629,739	5,156,683
3310 3316	Roseburg Public Schools	0.22760213%	0.23755170%	34,168,364	32,022,059
3318	Glide School District 12 Days Creek School District 15	0.03528050% 0.01688762%	0.03451999% 0.01527797%	5,296,422 2,535,224	4,653,308 2,059,476
3319	South Umpqua School District	0.00736832%	0.01800157%	1,106,156	2,426,618
3320	Camas Valley School District 21	0.01628858%	0.01548591%	2,445,294	2,087,507
3321	North Douglas School District 22	0.02809520%	0.02505237%	4,217,742	3,377,069
3324	Yoncalla School District 32	0.02572618%	0.02101200%	3,862,097	2,832,426
3325 3331	Elkton School District 34 Umpqua School District	0.01880114% 0.00000000%	0.01720115% 0.00000000%	2,822,488	2,318,722
3335	Riddle School District	0.02907038%	0.02922692%	4,364,139	3,939,800
3338	Glendale 77	0.02430314%	0.02317784%	3,648,466	3,124,382
3349	Winston-Dillard Schools	0.00108279%	0.01022929%	162,552	1,378,912
3353	Sutherlin School District 130	0.03754066%	0.04620417%	5,635,725	6,228,340
3361	Arlington Public Schools	0.01652657%	0.01420667%	2,481,022	1,915,064
3364 3370	Condon Admin School District 25J Prairie City School District 4	0.01303610%	0.00938501%	1,957,021	1,265,103
3370	Monument School District 8	0.01466061% 0.00847127%	0.01442352% 0.00759245%	2,200,898 1,271,734	1,944,296 1,023,465
3375	Dayville School District 16J	0.00961728%	0.0073324378	1,443,777	1,104,525
3376	Long Creek Schools	0.00538459%	0.00521581%	808,352	703,093
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0
3394	Crane Elementary School	0.00386248%	0.00377761%	579,848	509,223
3395	Pine Creek School	0.00051516%	0.00046977%	77,337	63,325
3396 3397	Diamond School District 7 Suntex School District	0.00185910% 0.00193142%	0.00168636% 0.00161834%	279,094 289,951	227,322 218,153
3398	Drewsey School	0.00000000%	0.000000000%	209,931	210,133
3399	Frenchglen School District	0.00191379%	0.00153570%	287,304	207,013
3405	Fields-Trout Creek 33	0.00157987%	0.00189562%	237,175	255,530
3407	Crane Union High School	0.01187136%	0.00855953%	1,782,167	1,153,828
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.24385860%	0.24659758%	36,608,838	33,241,447
3414 3415	City of Phoenix School District Ashland Public Schools	0.10533443% 0.23026013%	0.11036155% 0.21632438%	15,813,144 34,567,392	14,876,779 29,160,608
3416	Central Point School District 6	0.32885809%	0.30187973%	49,369,235	40,693,502
3417	Eagle Point School District 9	0.28263035%	0.25803947%	42,429,378	34,783,818
3424	Rogue River School District	0.05562412%	0.05054947%	8,350,472	6,814,088
3432	Prospect School District	0.01811084%	0.01732097%	2,718,858	2,334,873
3439	Butte Falls School District	0.01882263%	0.01635218%	2,825,714	2,204,280
3440 3445	Pinehurst School Culver School District 4	0.00306492% 0.05515161%	0.00156336%	460,116 8,279,537	210,742 7,356,264
3445	Guiver School District 4	0.05515161%	0.05457154%	0,219,531	7,330,264



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000%

100.000000%

15,012,321,925

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
3446	Ashwood School	0.00059411%	0.00052103%	89,190	70,235
3447	Madras School District	0.20920767%	0.19314068%	31,406,929	26,035,437
3451	Black Butte School District	0.00335913%	0.00247203%	504,283	333,231
3453	Josephine County School District Cu	0.00000000%	0.00000000%	77 000 040	04.050.044
3454	Grants Pass School District	0.51956595%	0.47519853%	77,998,913	64,056,941
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	()
3456	Klamath County School District	0.48785596%	0.51193830%	73,238,507	69,009,476
3457	Klamath Falls City Schools	0.26404411%	0.23646445%	39,639,152	31,875,49
3460	Union School District 5	0.00000000%	0.00000000%	0	(
3461	Lake County School District 7	0.06389148%	0.05830995%	9,591,595	7,860,203
3462	Paisley School District	0.01224303%	0.01034150%	1,837,963	1,394,03
3463	North Lake School District 14	0.02151645%	0.01712229%	3,230,119	2,308,09
3464	Plush School District	0.00153299%	0.00140095%	230,137	188,84
3465	Adel School District 21	0.00143905%	0.00128174%	216,035	172,77
3470	Pleasant Hill School District	0.06352305%	0.06232300%	9,536,285	8,401,16
3473	Eugene School District 4J	1.14553912%	1.11662335%	171,972,020	150,521,25
3487	Springfield School District 19	0.57518871%	0.55842313%	86,349,181	75,275,64
3494	Fern Ridge School District	0.05956165%	0.05836260%	8,941,587	7,867,30
3498	Mapleton School District	0.02215418%	0.01952654%	3,325,857	2,632,18
3502	Creswell School District 40	0.08595052%	0.08128023%	12,903,169	10,956,60
3506	South Lane School District	0.10597055%	0.12209623%	15,908,640	16,458,61
3510	Bethel School District	0.42663054%	0.40884065%	64,047,150	55,111,87
3517	Crow-Applegate-Lorane District 66	0.02655744%	0.02644327%	3,986,888	3,564,56
3519	McKenzie School District	0.02482073%	0.02347842%	3,726,168	3,164,90
3520	Junction City School District 69	0.13160828%	0.10942923%	19,757,459	14,751,10
3522	Lowell School District	0.02624425%	0.02471053%	3,939,871	3,330,98
3524	Oakridge School District	0.04549383%	0.04049214%	6,829,680	5,458,35
3527	Marcola School District 79	0.01913700%	0.02052073%	2,872,908	2,766,20
3533	Triangle Lake Schools	0.02480880%	0.02311109%	3,724,377	3,115,38
3537	Siuslaw School District 97J	0.06483781%	0.07017561%	9,733,661	9,459,69
3579	Lincoln County School District	0.00000000%	0.00461119%	0,700,001	621,59
3582	Linn County School District 5	0.00000000%	0.00000000%	0	021,00
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	
3613	Harris School	0.00000000%	0.00000000%	0	
	Central Linn School District 552C	0.05722421%			
3615			0.05404911%	8,590,683	7,285,84
3618	Sweet Home School District 55	0.04971373%	0.06646075%	7,463,185	8,958,93
3626	Wyatt School District 63Cj	0.0000000%	0.00000000%	0	0.400.00
3647	Scio School District 95C	0.05966089%	0.04794694%	8,956,485	6,463,26
3665	Santiam Canyon School District	0.01362642%	0.01904239%	2,045,642	2,566,92
3676	Harrisburg High School	0.00000000%	0.00000000%	0	
3684	Ontario School District 8C	0.14361273%	0.14188113%	21,559,605	19,125,63
3687	Juntura Grade School	0.00093303%	0.00095746%	140,069	129,06
3689	Vale School District 15	0.00000000%	0.0000000%	0	
3694	Nyssa School District 26	0.09667970%	0.08681400%	14,513,868	11,702,56
3696	Annex Elementary School	0.00387215%	0.00327549%	581,300	441,53
3707	Adrian School District 61	0.02313379%	0.02023467%	3,472,919	2,727,64
3709	Harper School District 66	0.01113211%	0.01058190%	1,671,188	1,426,44
3712	W W Jones School	0.00168081%	0.00180961%	252,329	243,93
3715	Vale High School	0.00000000%	0.00000000%	0	
3720	Silverton RFD	0.00000000%	0.00000000%	0	
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	
3729	Jefferson School District 14Cj	0.03582210%	0.03593179%	5,377,729	4,843,61
3730	North Marion School District 15	0.08840541%	0.09197140%	13,271,705	12,397,77
3732	Marion Elementary School	0.00000000%	0.00000000%	0	
3735	Salem-Keizer Public Schools	2.20142811%	2.32538893%	330,485,474	313,463,30
3750	St Paul School District	0.02697643%	0.02366176%	4,049,789	3,189,61
3759	Eldriedge Elementary	0.00000000%	0.00000000%	0	
3760	West Stayton School District	0.00000000%	0.00000000%	0	
3761	Bethany Elementary	0.00000000%	0.00000000%	0	
3769	Scotts Mills School	0.00000000%	0.00000000%	0	
3771	Gervais Elementary School	0.00000000%	0.00000000%	0	
3772	Stayton School District 77J	0.00000000%	0.00000000%	0	
3780	Mt Angel School District 91	0.06263130%	0.06057674%	9,402,412	8,165,76
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	
3786	Woodburn School District	0.49356637%	0.44310204%	74,095,772	59,730,32
3794	Detroit School District 123J	0.00000000%	0.00000000%	0	,
3804	Monitor School District 142J	0.00000000%	0.00000000%	0	
3806	Cloverdale School District 144	0.0000000%	0.00000000%	0	
3809	Morrow County Schools	0.11978354%	0.11743264%	17,982,291	15,829,96
3818	Portland Public Schools	1.38021655%	2.10166542%	207,202,551	283,305,29
3820	Parkrose School District	0.27927314%	0.24202589%	41,925,383	32,625,18
	Gresham Grade School District 4		0.00000000%	41,925,363	
3821	Orient School	0.0000000%		0	
3823		0.0000000%	0.00000000%		9E E10 16
3824	Reynolds School District	0.55118029%	0.63441339%	82,744,959	85,519,16
3842	Corbett School District 39	0.08611782%	0.08542246%	12,928,284	11,514,98
	David Douglas School District	0.98932400%	0.93785858%	148,520,503	126,423,69
3843					6 17/ 22
3847	Riverdale School	0.04060387%	0.04580344%	6,095,584	0,174,32
	Riverdale School Barlow-Gresham Uhs District U2-20Jt Dallas School District	0.04060387% 0.00000000% 0.23182264%	0.04580344% 0.00000000% 0.21877476%	0 34,801,961	6,174,32 29,490,92



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

Number  3859  3865  3887  3894  3902  3920  3927  3928  3929  3931  3935  3942  3944  3944  3957  3958  3959  3966	Employer Name  Central School District 13J  Perrydale School District 21  Falls City School District Sherman County School District 9  Tillamook Public Schools  Neah-Kah-Nie School District  Echo School District  Umatilla School District 6R  Ferndale School District 10  Pendleton School District 16R  Athena-Weston School District 29Rj  Milton-Freewater Elementary School District 31  Stanfield School District  Ukiah School  Helix School District	Measurement Date 0.11736839% 0.02641198% 0.00240269% 0.00000000% 0.04539899% 0.09294666% 0.01542253% 0.08749763% 0.0000000% 0.08004534% 0.05187637% 0.0000000% 0.01986426%	Measurement Date	Measurement Date 17,619,721 3,965,051 360,700 0 6,815,443 13,953,452 2,315,280 13,135,426 0	Measurement Date 19,394,33 3,012,67 990,31 8,227,37 10,867,84 2,168,01
3865 3887 3894 3902 3920 3927 3928 3928 3931 3935 3936 3944 3957 3958 3959 3965	Perrydale School District 21 Falls City School District Sherman County School District 9 Tillamook Public Schools Neah-Kah-Nie School District Echo School District Umatilla School District 10 Pendleton School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.02641198% 0.00240269% 0.0000000% 0.04539899% 0.09294666% 0.01542253% 0.08749763% 0.00000000% 0.08004534% 0.05187637% 0.00000000%	0.02234917% 0.00734649% 0.00000000% 0.06103374% 0.0862174% 0.01608316% 0.07662361% 0.00000000% 0.09654032%	3,965,051 360,700 0 6,815,443 13,953,452 2,315,280 13,135,426	3,012,67 990,31 8,227,37 10,867,84 2,168,01
3887 3894 3902 3920 3927 3928 3929 3931 3935 3936 3942 3944 3957 3958 3959 3965	Falls City School District Sherman County School District 9 Tillamook Public Schools Neah-Kah-Nie School District Echo School District Umatilla School District 6R Ferndale School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.00240269% 0.00000000% 0.04539899% 0.09294666% 0.01542253% 0.08749763% 0.00000000% 0.08004534% 0.05187637% 0.00000000%	0.00734649% 0.00000000% 0.06103374% 0.08062174% 0.01608316% 0.07662361% 0.00000000% 0.09654032%	360,700 0 6,815,443 13,953,452 2,315,280 13,135,426 0	990,31 8,227,37 10,867,84 2,168,01
3894 3902 3920 3927 3928 3929 3931 3935 3936 3942 3944 3957 3958 3959 3965	Sherman County School District 9 Tillamook Public Schools Neah-Kah-Nie School District Echo School District Umatilla School District 6R Ferndale School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.0000000% 0.04539899% 0.09294666% 0.01542253% 0.08749763% 0.00000000% 0.08004534% 0.05187637% 0.00000000%	0.00000000% 0.06103374% 0.080621774% 0.01608316% 0.07662361% 0.00000000% 0.09654032%	0 6,815,443 13,953,452 2,315,280 13,135,426 0	8,227,37 10,867,84 2,168,01
3902 3920 3927 3928 3929 3931 3935 3936 3942 3944 3957 3958 3959 3965	Tillamook Public Schools Neah-Kah-Nie School District Echo School District Umatilla School District 6R Ferndale School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.04539899% 0.09294666% 0.01542253% 0.08749763% 0.00000000% 0.08004534% 0.05187637% 0.00000000%	0.06103374% 0.08062174% 0.01608316% 0.07662361% 0.00000000% 0.09654032%	6,815,443 13,953,452 2,315,280 13,135,426 0	8,227,37 10,867,84 2,168,01
3920 3927 3928 3929 3931 3935 3936 3942 3944 3957 3958 3959 3965	Neah-Kah-Nie School District Echo School District Umatilla School District 6R Ferndale School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.09294666% 0.01542253% 0.08749763% 0.0000000% 0.08004534% 0.05187637% 0.00000000%	0.08062174% 0.01608316% 0.07662361% 0.00000000% 0.09654032%	13,953,452 2,315,280 13,135,426 0	10,867,84 2,168,01
3928 3929 3931 3935 3936 3942 3944 3957 3958 3959 3965	Umatilla School District 6R Ferndale School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.08749763% 0.0000000% 0.08004534% 0.05187637% 0.00000000%	0.07662361% 0.00000000% 0.09654032%	13,135,426 0	
3929 3931 3935 3936 3942 3944 3957 3958 3959 3965	Ferndale School District 10 Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.00000000% 0.08004534% 0.05187637% 0.00000000%	0.00000000% 0.09654032%	0	
3931 3935 3936 3942 3944 3957 3958 3959 3965	Pendleton School District 16R Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.08004534% 0.05187637% 0.00000000%	0.09654032%	•	10,328,89
3935 3936 3942 3944 3957 3958 3959 3965	Athena-Weston School District 29Rj Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.05187637% 0.000000000%		10 010 1	
3936 3942 3944 3957 3958 3959 3965	Milton-Freewater Elementary School District 31 Stanfield School District Ukiah School	0.00000000%	0.04865426%	12,016,664	13,013,67
3942 3944 3957 3958 3959 3965	Stanfield School District Ukiah School			7,787,848	6,558,6
3944 3957 3958 3959 3965	Ukiah School	0.01986426%	0.00000000%	0	
3957 3958 3959 3965			0.01633601%	2,982,087	2,202,1
3958 3959 3965	Helix School District	0.00635286%	0.00542135%	953,712	730,8
3959 3965		0.01479290%	0.01405897%	2,220,758	1,895,1
3965	Pilot Rock School District 2R	0.01743680%	0.01516516%	2,617,669	2,044,2
	Mcloughlin Union High School District	0.00000000%	0.00000000%	14.044.000	40 040 E
	La Grande Public Schools	0.09335457%	0.09160639%	14,014,689	12,348,5
3967	Union County School District North Powder School District	0.01485453%	0.01457723%	2,230,010 3,187,629	1,965,0 2,089,0
3969	Imbler School District	0.02123342% 0.02589412%	0.01549763% 0.02426563%	3,887,309	3,271,0
3970	Cove School District		0.02426563%	3,058,720	2,754,7
3973	Elgin School District 23	0.02037473% 0.02871524%	0.02043367%	4,310,824	3,881,7
3973 3986	Joseph School District 6	0.02871524%	0.02879653%	3,773,580	3,085,0
3990	Wallowa School	0.02025587%	0.0228637%	3,040,876	2,703,5
3993	Enterprise School District 21	0.02023367%	0.02629753%	4,426,329	3,544,9
4003	Troy School District 54	0.00080764%	0.00076608%	121,246	103,2
4008	Chenowith School District	0.0000000%	0.00000000%	0	100,2
4012	Dufur Schools	0.02727375%	0.02397756%	4,094,423	3,232,1
4022	Maupin Grade School 84	0.00000000%	0.00000000%	0	0,202, .
4025	West Union School District 1	0.00000000%	0.0000000%	0	
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	0	
4034	Gaston Public Schools	0.02300985%	0.02662587%	3,454,313	3,589,1
4035	Banks School District	0.05775408%	0.06140261%	8,670,228	8,277,0
4047	Reedville School District 29	0.0000000%	0.00000000%	0	
4055	Groner School	0.00000000%	0.00000000%	0	
4062	Beaverton School District	2.24099494%	2.43588356%	336,425,374	328,358,0
4080	North Plains School District 70	0.00000000%	0.00000000%	0	
4105	Hillsboro Union High School	0.00000000%	0.00000000%	0	
4109	Spray School District 1	0.00828048%	0.00766498%	1,243,092	1,033,2
4114	Fossil School District 21J	0.01402521%	0.01646454%	2,105,510	2,219,4
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	
4135	Newberg School District 29Jt	0.19706656%	0.23130277%	29,584,266	31,179,7
4142	McMinnville Schools	0.40701617%	0.38384646%	61,102,578	51,742,6
4144	Sheridan School District 48J	0.07427670%	0.06161424%	11,150,657	8,305,6
4166	Yamhill-Carlton School District 1	0.02154002%	0.02330264%	3,233,657	3,141,2
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	
4189	Wasco County High School	0.0000000%	0.00000000%	0	
4203	Victor Point School	0.00000000%	0.00000000%	0	
4218	Curry County Education Service District	0.0000000%	0.00000000%	0	
4219	Grant County Education Service District	0.01194735%	0.00894340%	1,793,575	1,205,5
4220	Jefferson County Education Service District	0.01420838%	0.01446783%	2,133,008	1,950,2
4221	Marion Education Service District	0.00000000%	0.00000000%	0	44 477 6
4223 4224	InterMountain Education Service District Wallowa County Region 18	0.08970043%	0.08514505%	13,466,117	11,477,5
4224	Washington County Education Service District	0.01688948% 0.00000000%	0.01386752% 0.00000000%	2,535,503 0	1,869,3
4226	North Central Education Service District	0.01266604%	0.00843683%		1 127 2
4227	Cascade School District Uh5	0.00000000%	0.000000000%	1,901,467 0	1,137,2
4230	Mari-Linn School District	0.0000000%	0.00000000%	0	
4232	South Coast Education Service District Region 7	0.07255952%	0.06503425%	10,892,869	8,766,6
4237	Douglas Education Service District	0.12406504%	0.11610577%	18,625,043	15,651,1
4238	Multnomah Education Service District	0.13028804%	0.14250332%	19,559,260	19,209,5
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	13,333,200	13,203,0
4252	High Desert Education Service District	0.12022239%	0.11412590%	18,048,172	15,384,2
4254	Willamette Education Service District	0.09412228%	0.10659328%	14,129,940	14,368,8
4258	Hermiston School District 8R	0.23325901%	0.24299212%	35,017,593	32,755,4
4259	Clackamas Education Service District	0.14864769%	0.14031968%	22,315,470	18,915,1
4260	Greater Albany School District 8J	0.51654612%	0.50779483%	77,545,566	68,450,9
4268	Lake Oswego School District	0.30770937%	0.31657479%	46,194,321	42,674,4
4270	Silver Falls School District	0.19341615%	0.19727372%	29,036,255	26,592,5
4271	Malheur Education Service District Region 14	0.02802407%	0.02726612%	4,207,064	3,675,4
4272	Linn-Benton-Lincoln Education Service District	0.18179495%	0.16130741%	27,291,643	21,744,3
4273	Double O School District	0.00060679%	0.00074572%	91,093	100,5
4275	Tillamook County Education Service District	0.0000007378	0.000000000%	0	100,0
4276	Lane County Education Service District	0.08519485%	0.08189010%	12,789,725	11,038,8
4277	Mitchell School	0.00951441%	0.00852905%	1,428,334	1,149,7
4279	St Helens School District 502	0.07688166%	0.09285862%	11,541,722	12,517,3
4279	Northwest Regional Education Service District	0.40881723%	0.36301371%	61,372,959	48,934,3



# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000% 100.000000% 15,012,321,925

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pension Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
4286	Southern Oregon Education Service District	0.18029237%	0.15117423%	27,066,071	20,378,343
4288	Medford School District 549C	0.77142527%	0.75042472%	115,808,845	101,157,536
4291	Dayton Public Schools	0.03427705%	0.03638061%	5,145,781	4,904,120
4293	Lake County Education Service District	0.00904373%	0.00726491%	1,357,674	979,313
4294	Harney Education Service District Region XVII	0.01891474%	0.01654631%	2,839,542	2,230,449
4295	Wasco County Education Service District	0.01960472%	0.02085765%	2,943,124	2,811,619
4297	Yamhill Education Service District	0.0000000%	0.00000000%	0	0
4306	Amity School District	0.02043542%	0.02351608%	3,067,831	3,169,976
4307	Columbia School District 5J	0.0000000%	0.00000000%	0	10.110.00
4309	Scappoose School District	0.15427429%	0.14399742%	23,160,153	19,410,907
4311	Redmond School District 2J	0.37804563%	0.37618526%	56,753,427	50,709,915
4312	Reedsport School District	0.02403158%	0.02043034%	3,607,698	2,754,018
4313	Forest Grove School District	0.36115006%	0.36976841%	54,217,010	49,844,921
4314	Willamina School District 30J	0.05314398%	0.05505168%	7,978,145	7,420,987
4315	John Day School District	0.03201385%	0.03479999%	4,806,022	4,691,052
4316	Tigard-Tualatin School District 23J	0.84314819%	0.79423149%	126,576,120	107,062,705
4317	Sherwood School District 88J	0.32512171%	0.31832337%	48,808,318	42,910,111
4320	Rainier School District 13	0.04290273%	0.04020844%	6,440,696	5,420,113
4321	North Clackamas School District 12	0.63269493%	0.70273021%	94,982,200	94,728,298
4323	Estacada School District 108	0.08636201%	0.08537178%	12,964,943	11,508,148
4324	Centennial School District 28	0.58697455%	0.51666941%	88,118,509	69,647,232
4326	Harney County School District 3	0.0000000%	0.0000000%	0	(
4327	Jordan Valley School District 3	0.00746508%	0.00504501%	1,120,682	680,069
4329	Gervais School District 1	0.03470273%	0.03644586%	5,209,686	4,912,916
4330	Vale School District 84	0.08482684%	0.07460364%	12,734,478	10,056,599
4331	Molalla River School District	0.02899653%	0.04506986%	4,353,052	6,075,434
4332	Gresham-Barlow School District 10	0.53565279%	0.52578290%	80,413,921	70,875,734
4333	Canby School District	0.12330547%	0.15645220%	18,511,014	21,089,816
4334	Cascade School District 5	0.07437904%	0.07804980%	11,166,021	10,521,143
4335	Milton-Freewater Unified School District 7	0.05309031%	0.04947276%	7,970,088	6,668,947
4336	Nestucca Valley School District 101	0.03730405%	0.03432688%	5,600,204	4,627,276
4337	Sherman County School District	0.02294354%	0.02063458%	3,444,358	2,781,549
4338	Three Rivers U J School District	0.24374556%	0.24404680%	36,591,868	32,897,601
4339	Lebanon Community School District	0.27550889%	0.26393540%	41,360,281	35,578,592
4340	Monroe School District 1J	0.02579987%	0.02785234%	3,873,160	3,754,506
4341	Hillsboro School District 1J	1.11394819%	1.17474591%	167,229,488	158,356,193
4342	North Santiam School District 29J	0.07654891%	0.08589820%	11,491,769	11,579,110
4343	Harrisburg Sschool District 7	0.07244534%	0.06574522%	10,875,728	8,862,48
4344	South Wasco County School District 1	0.02405170%	0.02215069%	3,610,719	2,985,92
4345	Oregon Trail School District 46	0.31898262%	0.27919925%	47,886,698	37,636,164
4346	Knappa School District 4	0.04185983%	0.03807531%	6,284,132	5,132,566
4347	Clatskanie School District 6J	0.06317554%	0.05697926%	9,484,115	7,680,826
4348	Lourdes Charter School	0.00261665%	0.00253520%	392,820	341,746
4350	Ridgeline Montessori	0.01224254%	0.01094288%	1,837,890	1,475,104
4351	The Village School	0.00285749%	0.00265042%	428,976	357,278
4352	Armadillo Technical Institute	0.00728580%	0.00642702%	1,093,768	866,365
4354	Opal Charter School	0.00294292%	0.00547733%	441,801	738,346
4355	Three Rivers Charter School	0.00871065%	0.00863658%	1,307,671	1,164,214
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	(
4360	Luckiamute Valley Charter School	0.01157011%	0.01150498%	1,736,942	1,550,876
4361	Rimrock Expeditionary Alternative Learning	0.01026868%	0.00000000%	1,541,567	(
4362	Kings Valley Charter School	0.00063725%	0.00122586%	95,666	165,246
4363	Multisensory Learning Academy	0.01555236%	0.01806038%	2,334,770	2,434,546
4365	Mitch Charter School	0.00990495%	0.01105715%	1,486,963	1,490,508
4366	Sand Ridge Charter School	0.01295724%	0.01300797%	1,945,183	1,753,479
4367	Arthur Academy Charter School	0.00607489%	0.03452118%	911,982	4,653,46
4369	Trillium Charter School	0.01226690%	0.01746296%	1,841,547	2,354,01
4370	Howard Street Charter School, Inc.	0.00272689%	0.00450814%	409,370	607,69
4371	The Lighthouse School	0.01060831%	0.01018091%	1,592,554	1,372,39
4373	Sheridan Japanese School Foundation	0.00388552%	0.00346998%	583,307	467,75
4374	Ione School District	0.02314909%	0.02213493%	3,475,216	2,983,79
4375	Eddyville Charter School	0.01133676%	0.00949846%	1,701,911	1,280,39
4376	Four Rivers Community School	0.01598216%	0.01383150%	2,399,293	1,864,49
4378	Mosier Community School	0.01033137%	0.00816704%	1,550,979	1,100,92
4379	Siletz Valley School	0.01361619%	0.01322537%	2,044,106	1,782,78
4380	The Emerson School	0.00672277%	0.00524100%	1,009,244	706,48
4381	North Wasco County School District 21	0.14009676%	0.13883269%	21,031,777	18,714,69
4382	Self Enhancement Inc	0.00572594%	0.00586819%	859,597	791,034
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# Net Pension Liability/(Asset) by Employer June 30, 2017 Measurement Date (MD)

100.000000%

100.000000%

15,012,321,925

Employer		Proportionate Share at Prior	Proportionate Share at Current	Employer Net Pension Liability/(Asset) at Prior	Employer Net Pensio Liability/(Asset) at
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date
4386	Nixyaawii Community School	0.00614544%	0.00523724%	922,573	705,98
4388	West Lane Tech	0.00496424%	0.00274387%	745,248	369,87
4390	Oregon Connections Academy	0.10468564%	0.09969752%	15,715,745	13,439,26
4392	Eagleridge High School	0.00934260%	0.01061220%	1,402,541	1,430,52
4393	Cascade Heights Public Charter School	0.00922422%	0.00980074%	1,384,770	1,321,14
4395	Siletz Valley Early College Academy	0.00427773%	0.00391959%	642,187	528,36
4396	Sweet Home Charter School	0.00764529%	0.00405202%	1,147,736	546,21
4397	Springwater Environmental Sciences School	0.01247495%	0.00902692%	1,872,780	1,216,83
4398	LEP High	0.02652984%	0.0000000%	3,982,745	
4400	Phoenix School	0.00040714%	0.00399576%	61,121	538,63
4401	Ballston Community School	0.00371019%	0.00353552%	556,986	476,58
4402	Sage Community School	0.00408839%	0.00213853%	613,762	288,27
4403	Portland Village School	0.01744179%	0.01624656%	2,618,418	2,190,04
4404	Alliance Charter Academy	0.02333706%	0.02259297%	3,503,435	3,045,54
4405	Forest Grove Community School	0.01060269%	0.01051882%	1,591,710	1,417,94
4407	Madrone Trail Public Charter School	0.01150177%	0.01112150%	1,726,683	1,499,18
4408	Muddy Creek Charter School	0.00430206%	0.00504358%	645,839	679,87
4409	Southwest Charter School	0.00792931%	0.00925561%	1,190,374	1,247,66
4410	Ace Academy	0.00643978%	0.00516895%	966,761	696,7
4411	Sherwood Charter School	0.00739755%	0.00938834%	1,110,544	1,265,55
4412	Estacada Web Academy	0.02273158%	0.02001644%	3,412,538	2,698,22
4418	Lewis And Clark Montessori Charter School	0.01175624%	0.01382304%	1,764,885	1,863,35
4419	Silvies River Web Academy	0.00270912%	0.00400686%	406,702	540,12
4420	Oregon Virtual Academy	0.04127169%	0.04418750%	6,195,839	5,956,49
4421	Home Scholars Academy of Oakridge and Westfir	0.00039574%	0.00000000%	59,410	
4422	Redmond Proficiency Academy	0.03616460%	0.03124093%	5,429,146	4,211,2
4423	Molalla River Academy	0.00825257%	0.00785130%	1,238,902	1,058,3
4424	The Ivy School	0.00530760%	0.00423485%	796,794	570,8
4429	Clackamas Web Academy	0.00030506%	0.00020952%	45,797	28,2
4430	Clackamas Charter Alliance 2	0.00123177%	0.00115706%	184,917	155,9
4431	Corbett Charter School	0.01236888%	0.00000000%	1,856,856	,-
4432	Renaissance Public Academy	0.00190198%	0.00383777%	285,531	517,3
4433	Powell Butte Community Charter School	0.00961512%	0.00573575%	1,443,453	773,1
4434	Logos Public Charter School	0.04241438%	0.03619347%	6,367,383	4,878,8
4435	Sunny Wolf Charter School	0.00427871%	0.00432736%	642,334	583,3
4436	Academy Of Arts & Academics	0.00427671%	0.00724263%	1,222,706	976,3
4437	Center for Advance Learning	0.00014408%	0.00724203%	1,543,861	1,333,3
4439	Homesource Family Charter	0.00000000%	0.00000000%	1,545,601	1,333,3
4440	· · · · · · · · · · · · · · · · · · ·	0.00323124%			636.0
4441	Sheridan Allprep Academy		0.00472539%	485,084	636,9
	Baker Web Academy	0.02659380%	0.03171647%	3,992,347	4,275,3
4443	Knova Learning Oreogn	0.01349135%	0.01262643%	2,025,365	1,702,0
4444	Bennett Pearson Academy, Inc.	0.00637623%	0.00539646%	957,220	727,4
4446	Coburg Community Charter School	0.00841009%	0.01165827%	1,262,550	1,571,5
4447	Arco Iris Spanish Immersion Charter School	0.00783327%	0.01037210%	1,175,956	1,398,1
4448	Gresham Barlow Web Academy	0.01775809%	0.01746145%	2,665,902	2,353,8
4449	Mosier Middle School	0.00468735%	0.00401301%	703,680	540,9
4450	Sauvie Island Academy	0.01430780%	0.01094563%	2,147,933	1,475,4
4451	River's Edge Academy Charter School	0.00684074%	0.00776972%	1,026,954	1,047,3
4452	South Columbia Family School	0.00168134%	0.00190281%	252,408	256,5
4453	Woodland Educational Initiative	0.00549803%	0.00615521%	825,382	829,7
4454	Le Monde Immersion Charter School	0.00726423%	0.00915498%	1,090,530	1,234,0
4455	Hope Chinese Charter School	0.00778829%	0.00750785%	1,169,203	1,012,0
4456	Insight School of Oregon Charter	0.01351708%	0.00868144%	2,029,228	1,170,2
4457	Oregon Virtual Education East	0.00092397%	0.00072414%	138,709	97,6
4458	Oregon Virtual Education West	0.00055332%	0.00072414%	83,066	97,6
4459	Crater Lake Charter Academy	0.00459279%	0.00698941%	689,484	942,1
4460	Kairos Pdx	0.00063284%	0.00388265%	95,004	523,3
4461	Mountain View Academy	0.00168146%	0.00434338%	252,426	585,4
4462	Bend International School	0.00000000%	0.00380173%	0	512,4
4463	Dallas Community School-Community Innovation Partners	0.00000000%	0.00249902%	0	336,8
4464	The Valley School Of Southern Oregon	0.00000000%	0.002433027	0	184,4
7704	The validy defided of doubleth diegon	0.000000000	0.0013004370	U	104,4



										Deferred Inflows of				Pension	Expense	
					Differences					Differences					•	
		Employer Net Pension	Differences between Expected		between Projected and Actual	Changes in	Differences between Employer Contributions	Differences between Expected	4	between Projected and Actual	Changes in	Differences between Employer Contributions	Employer Share of	Amortization of Employer-Specific	Amortization of Employer-Specific	
Employer		Liability/(Asset) at	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective	Change in	Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
1000 State Agencies 2000 Lake County		3,687,694,613 6,498,703	178,338,478 314,280	672,200,942 1,184,598	37,991,899 66,952	108,456,539 482,311	4,681,335 32,844	(	0 0	0	0 181,363	30,809,821 134,587	795,045,049 1,401,082	32,155,871 55,941	(9,641,261) (40,692)	817,559,659 1,416,331
2000 Lake County		226,789,945	10,967,658	41,339,761	2,336,468	329.712	7,664,721	(	0 0	0	10,867,539		48,894,565	(2,872,146)		47,378,152
2002 Curry County		12,398,152	599,580	2,259,962	127,730	251,248		Č	0 0	ő	275,572		2,672,968	(24,277)		2,404,694
2003 Douglas County		75,356,456	3,644,270	13,736,138	776,348	0	32,605	(	0 0	0	5,719,624		16,246,404	(1,653,293)		14,160,513
2004 Harney County 2005 Jackson County		6,263,568 76,768,834	302,909 3,712,573	1,141,737 13.993.589	64,529 790,899	25,739	3,574 806.376	(	0 0	0	106,663 2,972,321	95,208 842.196	1,350,388 16.550.905	(16,549) (843,860)	(36,218) (195,886)	1,297,621 15,511,159
2006 Jefferson County		8,003,825	387,068	1,458,955	82,458	0	158,656	,	0 0	0	429.853	71.363	1,725,577	(110,565)		1,620,844
2007 Klamath County		4,317,439	208,793	786,992	44,480	652,452			0 0	ō	419,351	428,832	930,814	100,521	(136,851)	894,484
2008 Lane County		146,388,366	7,079,404	26,683,988	1,508,143	117,780		(	0 0	0	1,616,508	4,289,542	31,560,462	(334,842)		29,491,130
2009 Marion County		107,643,247	5,205,673	19,621,444	1,108,978	434,970		(	0 0	0	521,444	2,487,700	23,207,245	(25,081)		22,232,671
2011 Washington County 2012 Grant County	y	208,339,742 2,533,620	10,075,398 122,527	37,976,618 461,834	2,146,388 26,102	56,743 583,429			0 0	0	13,878,233	2,099,245 287,052	44,916,810 546,233	(3,601,300) 169,628	67,681 (82,849)	41,383,191 633,012
2012 Unatilla County		19,497,304	942.898	3.554.011	200.868	788.086		Č	0 0	0	25.954	587.334	4.203.503	176,689	(202,195)	4.177.997
2014 Linn County		61,406,151	2,969,628	11,193,246	632,627	825	1,680,846	(	0 0	0	4,389,747		13,238,801	(1,182,280)		12,239,390
2015 Yamhill County		25,298,743	1,223,458	4,611,510	260,636	30,698		(	0 0	0	723,264		5,454,259	(197,221)	(27,849)	5,229,189
2016 Sherman County 2017 Columbia County		3,784,498 10,805,399	183,020 522,554	689,846 1,969,631	38,989 111,321	0 116,962	152,886	(	0 0	0	228,811 340,928	12,558 221,169	815,915 2,329,580	(62,757) (86,433)	39,045 (94,673)	792,203 2,148,474
2017 Columbia County		25,622,356	1,239,108	4.670.498	263,970	110,502	953,723	,	0 0	0	1,017,204		5,524,028	(283,883)		5,470,298
2020 Wasco County		8,542,153	413,102	1,557,082	88,004	ō	146,539		0 0	ō	830,776		1,841,637	(260,036)		1,534,864
2021 Baker County		7,797,990	377,114	1,421,435	80,338	1,959		(	0 0	0	341,202		1,681,200	(100,591)		1,546,060
2022 Gilliam County		3,231,383	156,271	589,024	33,291	12,251	38,205	(	0 0	0	223,061	43,062	696,667	(54,097)		632,199
2023 Morrow County Rur 2027 Deschutes County	ral School District Board	83,905,406	0 4,057,701	15,294,459	0 864,422	1 307,081	0	(	0 0	0	474 911,055	85 1,602,420	18,089,507	(143) (152,397)		(186) 17,274,506
2028 Union County		03,503,400	4,037,701	15,254,455	004,422	307,001	ő	Č	0 0	0	911,033	1,002,420	0,009,507	(132,397)	(002,004)	17,274,300
2035 Hood River County		7,235,727	349,923	1,318,944	74,545	417,331	0	(	0 0	0	0	444,028	1,559,980	123,703		1,550,161
2036 Clatsop County		15,617,412	755,265	2,846,776	160,896	0	0	(	0 0	0	584,904		3,367,021	(161,813)		3,009,290
2037 Polk County 2038 Multnomah County		24,132,865 470,735,788	1,167,076 22,764,983	4,398,991 85,806,737	248,625 4.849.682	62,543 1,613,149	488,525 24,836,689	(	0 0	0	1,454,031 4,497,727	504,856 5.352.932	5,202,902 101,487,839	(436,034) (610,165)		4,653,930 104,362,989
2039 Malheur County		8,945,547	432,610	1,630,614	92,160	1,013,149	24,030,009		0 0	0	340,353		1,928,607	(94,111)		1,896,787
2040 Benton County		34,475,338	1,667,242	6,284,239	355,177	1,602,329		Ċ	0 0	0	57,992		7,432,678	368,180		7,479,162
2042 Josephine County		23,000,262	1,112,302	4,192,537	236,957	0	466,745	(	0 0	0	1,731,606		4,958,720	(490,085)		4,524,553
2043 Lincoln County		6,066,726	293,389	1,105,856	62,502	107,426	8,903	(	0 0	0	266,808	188,860	1,307,950	(32,867)		1,216,752
2044 Crook County 2050 Wallowa County		1,807,374 192,537	87,405 9.311	329,452 35.096	18,620 1,984	5,582 21,514	0 8,793	(	0 0	0	52,662 10.468	33,270 80	389,659 41.510	(10,684) 5,214		366,081 51,135
2050 Wallowa County 2052 Tillamook County		12,462	603	2,272	1,964	21,514	8,793	(	0 0	0	1,720		2,687	(464)	(843)	1,380
2099 State Judiciary		39,350,928	1,903,028	7,172,972	405,407	5,879,819	3,116,426		0 0	ō	331,722		8,483,826	1,546,480	1,140,408	11,170,714
2100 City of Roseburg		18,295,616	884,784	3,334,964	188,488	521	1,786,735	(	0 0	0	1,587,270		3,944,426	(422,361)		4,425,962
2101 City of Salem 2102 City of Medford		127,757,715 52,854,636	6,178,417 2,556,073	23,287,952 9.634.457	1,316,204 544.527	0 128.700	889,221	(	0 0	0	3,313,195 1,007,681	656,317 588.873	27,543,804 11.395,146	(898,032) (215,133)		26,631,920 10.943,171
2102 City of Mediord 2103 City of Albany		52,854,636 45,566,225	2,556,073	9,634,457 8.305.910	544,527 469,439	128,700			0 0	0	2,222,642		9,823,807	(568,372)		9,301,243
2104 City of Ashland		29.084.032	1,406,516	5,301,500	299.634	160,261	690,287	Č	0 0	0	2,247,980		6,270,345	(536,240)		5,834,802
2105 City of Astoria		11,149,698	539,204	2,032,391	114,868	433,574		(	0 0	0	464,143	34,289	2,403,809	(36,197)	62,343	2,429,955
2106 City of Beaverton		64,258,949	3,107,590	11,713,260	662,018	356,791	0	(	0 0	0	2,120,676		13,853,848	(455,338)		12,634,713
2107 City of Bend		53,855,235	2,604,462	9,816,849	554,835	1,508,354 254,714		(	0 0	0	60		11,610,869	353,377	445,217	12,409,463 1,819,671
2109 City of Canby 2110 City of Coquille		9,057,418 2,748,558	438,021 132,921	1,651,006 501,013	93,313 28,317	42,070	81,083 40.517	(	0 0	0	444,502 119,720	211,249 21,338	1,952,726 592,573	(67,614) (21,646)		1,819,671 577,204
2111 City of Eugene		182,787,266	8,839,670	33,318,858	1,883,137	2,108,054		Ċ	0 0	0	301,282		39,407,849	448,792		39,458,666
2112 City Of Forest Grow		8,606	416	1,569	89	12	44,055	(	0 0	0	1,841		1,855	(490)		11,399
2113 City of Grants Pass		22,985,790	1,111,603	4,189,899	236,808	0	667,961	(	0 0	0	1,859,378		4,955,600	(520,441)	96,793	4,531,952
2114 City of Gresham 2115 City of Hillsboro		70,776,158 73,783,664	3,422,765 3,568,209	12,901,231 13,449,446	729,160 760,145	1,080,196	0 3,190,849	(	0 0	0	9,473 4,040,376		15,258,919 15,907,320	354,224 (1,097,243)	(1,428,176) 539,688	14,184,967 15,349,765
2117 City of McMinnville		29.334.997	1,418,653	5.347.247	302,219	62.689			0 0	0	1,973,489		6.324.451	(517,069)		6,955,740
2118 City of Ontario		10,412,508	503,553	1,898,015	107,273	311,774	0	ì	0 0	0	618,807	511,978	2,244,875	(117,601)	(175,542)	1,951,732
2119 City of Oregon City		18,549,125	897,044	3,381,175	191,099	153,019		(	0 0	0	154,468	149,404	3,999,081	5,797	(59,292)	3,945,586
2120 City of Lake Osweg	ю	43,667,109	2,111,760	7,959,735	449,874	0	1,250,448	(	0 0	0	4,052,976		9,414,369	(1,089,685)		8,447,054
2121 City of Portland 2122 City of Redmond		500,531,356 15,145,727	24,205,909 732,454	91,237,937 2,760,796	5,156,646 156.036	1,531,129 245,749		(	0 0	0	4,754,537		107,911,587 3,265,329	(480,820) 71,267	(4,599,732) (53,446)	102,831,035 3,283,150
2123 City of St Helens		6.866.507	332.067	1,251,642	70,741	245,745	286,809	Č	0 0	0	714.552		1.480.378	(192,495)		1,354,505
2125 City of Vernonia		916,524	44,323	167,066	9,442	130,692	0	(	0 0	0	53,434		197,597	12,627	(19,266)	190,958
2126 City of West Linn		13,876,685	671,082	2,529,472	142,962	231,170		(	0 0	0	447,140		2,991,731	(99,536)		2,825,413
2127 City of Cottage Grov 2128 City of Tillamook	ve	8,205,362 3,064,061	396,815 148,179	1,495,691 558,524	84,534 31,567	208,713 73,033		(	0 0	0	453.000	99,397 63,501	1,769,027 660,593	56,339 (22,722)		1,797,165 621,634
2128 City of Fillamook 2129 City of Sweet Home	3	3,064,061 771,872	148,179 37,328	558,524 140,699	31,567 7,952	73,033 320,138	40,862 18,660	(	0 0	0	153,286	63,501 19,980	660,593 166,411	(22,722) 81,911	(16,237)	621,634 252,214
2131 City of Drain	-	935,546	45,243	170,533	9,638	25,782		Č	0 0	0	32,612		201,698	(2,152)	(2,819)	196,727
2132 Eugene Water & El	lectric Board	84,560,981	4,089,405	15,413,958	871,176	0	3,114,890		0 0	0	9,530,777		18,230,845	(2,589,100)		16,667,233
2138 City of Hood River		6,819,709	329,804	1,243,111	70,259	20,276	160,353	(	0 0	0	271,420	24,664	1,470,289	(65,274)		1,434,560
2139 City of Reedsport 2140 City of Lebanon		1,405,088 8,314,246	67,951 402,080	256,122 1,515,539	14,476 85,656	124,384 190,673	0 30,050	(	0 0	0	7,165 363,744		302,929 1,792,502	38,614 (59,425)		300,581 1,677,912
2140 City of Lebanon 2142 City of Sherwood		8,314,246 11,231,146	402,080 543,143	1,515,539 2,047,237	85,656 115,707	190,673 125,949		(	0 0	0	363,744 319,666		1,792,502 2,421,368	(59,425) (54,387)		1,677,912 2,368,815
2142 City of Sherwood 2143 City of Oakland		322.069	15.575	2,047,237 58.707	3.318	5.458	17.370		0 0	0	4.643		2,421,366	(610)	4.916	73.742
2145 City of Vale		771,066	37,289	140,552	7,944	19,024		ì	0 0	0	1,226	12,731	166,237	4,281	12,789	183,307
2146 City of Prineville		4,179,097	202,103	761,775	43,055	136,473		(	0 0	0	912,768		900,989	(243,476)		1,070,091
2147 City of Wheeler		255,573	12,360	46,586	2,633	4,083	243	(	0 0	0	2,599	7,043	55,100	732	(3,325)	52,507

Total for all entities		13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	(	0 0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
				Dete	erred Outflows of Res Differences	ources		-		Deferred Inflows of I	Resources			Pension	Expense	
		Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	<b>Employer Contributions</b>	between Expecte		and Actual	Changes in	<b>Employer Contributions</b>	Employer Share of	Employer-Specific		
Employer Number	Front con Name	Liability/(Asset) at MD	and Actual	Changes in	Investment	Employer	and Proportionate Share	and Actual	Changes in	Investment	Employer	and Proportionate Share	Collective Expense/(Income)	Change in	Differences in	Employer Total
2148 City of Klamath Fa	Employer Name	12,049,682	Experience 582,728	Assumptions 2,196,442	Earnings 124,140	Proportion 199,669	of Contributions	Experience	Assumptions	Earnings	Proportion 209.445	of Contributions 385,080	2.597.840	Proportion 25,896	Contributions (135,140)	Expense/(Income) 2,488,596
2149 City of Canyonville		356,176	17,225	64,925	3,669	133,003	4,689		0 0	0	103,962	23,613	76,789	(28,111)		38,997
2150 City of Bandon		3,234,154	156,405	589,529	33,319	0	86,718		0 0	0	335,728	51,289	697,264	(94,815)	(889)	601,560
2152 City of Coos Bay		12,974,119	627,434	2,364,950	133,664	135,523			0 0	0	696,568	337,749	2,797,143	(128,403)	(149,294)	2,519,446
2154 City of Pendleton 2155 City of Corvallis	1	13,153,658 39,289,693	636,116 1,900,066	2,397,677 7,161,810	135,514 404,776	196,426			0 0	0	220,863 1,839,415	213,645 834,987	2,835,850 8,470,624	(22,347) (494,965)	(78,627) (346,260)	2,734,876 7,629,399
2157 City of Monmouth	h	4,912,610	237.576	895.481	50.611	32,820			0 0	0	292,243	91,786	1,059,129	(58,571)		962.818
2158 City of Milton-Free	ewater	6,945,088	335,867	1,265,966	71,551	0			0 0	0	373,346	55,074	1,497,320	(109,668)	28,913	1,416,565
2159 City of Baker City	1	6,325,737	305,915	1,153,069	65,170	0	125,003		0 0	0	353,888	70,910	1,363,791	(106,141)		1,259,312
2160 City of Hermiston	1	9,686,495	468,443 27,180	1,765,675 102,448	99,794 5,790	179,987 16,716			0 0	0	556,650	86,876 5,328	2,088,351 121,170	(112,335)	27,090 193	2,003,106 107,649
2161 City of Pilot Rock 2162 City of Clatskanie		562,029 2,074,488	100,323	102,448 378,142	5,790 21,372	16,716 36,748			0 0	0	56,218 95,071	5,328 152,751	121,170 447,247	(13,714) (9,268)	(50,089)	387,890
2163 City of Milwaukie	•	13,696,756	662,381	2,496,674	141,109	328,488			0 0	0	65,929	259,514	2,952,939	69,069	(98,851)	2,923,157
2165 City of Cornelius		2,920,774	141,250	532,405	30,091	13,130			0 0	0	395,454	79,196	629,701	(102,793)		498,069
2166 City of Nyssa		1,359,303	65,736	247,777	14,004	25,104			0 0	0	72,688	17,289	293,058	(14,074)	(4,348)	274,636
2167 City of Athena 2168 City of Oakridge		325,830 2.023.247	15,757 97.845	59,393 368.802	3,357 20.844	67,385 7.631			0 0	0	711 49.308	7,883 2,741	70,247 436,200	15,397 (9.156)	(828) 31.310	84,816 458.354
2170 City of Madras		2,838,250	137,259	517,362	29,241	59,079			0 0	0	288,296	59,445	611,910	(72,784)		523,072
2172 City of Sandy		6,520,782	315,348	1,188,622	67,179	148,067			0 0	0	154,564	65,202	1,405,842	(9,756)		1,388,391
2174 City of Mt Angel		1,001,954	48,455	182,638	10,322	59,234			0 0	0	64,967	16,295	216,015	3,430	(4,986)	214,459
2175 City of Umatilla		2,295,171 3,475,196	110,995 168.062	418,369 633,466	23,646 35.803	144,879			0 0	0	0 243.492	145,208	494,825 749,232	45,798	(49,089) 10.383	491,534 739,319
2176 City of Scappoose 2177 City of Condon	se	3,475,196	168,062	633,466	35,803	272,069 10,195			0 0	0	243,492 36,735	42,625	749,232 72,486	(20,296) (10,001)	10,383	739,319 75,476
2177 City of Condon	1	2,218,255	107,276	404.348	22,853	94.000			0 0	0	161.831	29,053	478,243	(29,890)		442,845
2179 City of Estacada		1,446,771	69,966	263,720	14,905	29,514			0 0	0	33,730	6,896	311,915	(2,460)	13,617	323,072
2180 City of Enterprise		1,142,325	55,243	208,226	11,769	0			0 0	0	162,705	15,214	246,279	(44,254)	(1,620)	200,405
2181 City of Central Poi 2182 City of Cascade L		7,203,390 1,187,763	348,359 57,441	1,313,049 216,508	74,212 12,237	58,498 15,680			0 0	0	611,134 15,926	62,163	1,553,008 256,075	(133,250) (2,176)	7,202 20,482	1,426,960 274,381
2183 City of Myrtle Poin		1,718,570	83.111	313,265	17,705	79.103			0 0	0	42,265	84.838	370,513	17,948	(28,954)	359.507
2184 City of Port Orford	d	822,792	39,791	149,980	8,477	36,103			0 0	0	22,378	7,429	177,389	1,576	929	179,894
2185 City of Wood Villa	age	1,201,036	58,083	218,927	12,373	0			0 0	0	78,888	23,292	258,936	(20,040)	(8,660)	230,236
2186 City of Chiloquin		81,318	3,933	14,823	838	0			0 0	0	3,998	3,693	17,532	(1,126)	140	16,546
2187 City of Philomath 2188 City of Talent		2,407,985 1,864,996	116,451 90,192	438,933 339,955	24,808 19,214	54,040 87,697			0 0	0	13,096 0	31,307 53,565	519,147 402,082	11,008 25,500	(13,255) (20,162)	516,900 407,420
2189 City of Willamina		1,864,990	90,192	0.00	19,214	07,097			0 0	0	0	33,303	402,002	25,500	5.378	5.378
2191 City of Huntington	n	175,923	8,508	32,068	1,812	4,338	43,392		0 0	0	5,202	0	37,928	223	17,083	55,234
2192 City of North Plain	ns	999,649	48,343	182,218	10,299	18,409			0 0	0	130,513	28,023	215,518	(24,391)		183,307
2193 City of Heppner	arte o	97,662	4,723	17,802	1,006	43,985			0 0	0	23,038	12,488	21,055	7,971	(3,286)	25,740
2194 City of Cave Junct 2195 City of Metolius	ction	714,391	34,548	130,221	7,360	2,400			0 0	0	68,459 0	21,250	154,018	(16,675)	(8,297) 1,749	129,046 1.749
2196 City of Hubbard		1,180,699	57,099	215,220	12,164	Ö	39,894		0 0	0	177,014	14,761	254,552	(47,715)		210,171
2197 City of Myrtle Cree	ek	1,479,268	71,538	269,644	15,240	5,857			0 0	0	56,693	38,113	318,921	(14,313)	(14,844)	289,764
2198 City of Carlton		506,918	24,515	92,402	5,222	69,347			0 0	0	28,732	55,399	109,289	15,371	(18,344)	106,316
2199 City of Junction C	City	3,867,798 184,175	187,048 8,907	705,031 33,572	39,847 1.897	0 3.548	57,559		0 0	0	332,504 1.904	28,510 10.447	833,874 39,707	(85,917) 937	921 (3,595)	748,878 37,049
2200 City of Wallowa 2201 City of Coburg		770,825	37,277	140,508	7,941	50,990			0 0	0	1,904	28,726	166,185	12,088	(8,440)	169,833
2202 City of Dallas		7,292,200	352,654	1,329,238	75,127	00,000			0 0	0	437,631	38,341	1,572,155	(119,990)		1,473,988
2203 City of Rockaway	y Beach	1,313,010	63,498	239,338	13,527	135,363			0 0	0	48,769	11,571	283,077	19,853	538	303,468
2204 City of Burns		925,866	44,775	168,769	9,539	5,305			0 0	0	26,256	19,651	199,611	(5,570)	(8,645)	185,396
2205 City of Elgin 2206 City of Weston		0 151,777	7,340	27,666	0 1,564	8,282	0		0 0	0	13,067	12,196	32,722	0 (2,277)	(5,297)	25,148
2207 City of Mill City		359,169	17,370	65,470	3,700	0,202	o o		0 0	0	41,599	8.949	77,435	(10,599)		63,026
2208 City of Fairview		4,279,370	206,952	780,053	44,088	61,615			0 0	0	145,924	48,900	922,607	(16,531)	(19,383)	886,693
2209 City of Monroe		67,770	3,277	12,353	698	34,050			0 0	0	0	4,169	14,611	7,919	1,388	23,918
2210 City of Helix 2211 City of Jefferson		24,016	1,161	4,378	247	0	1,231 747		0 0	0	1,071	630	5,178	(297)	295 226	5,176 226
2211 City of Jefferson 2212 Town of Lakeview	w	1,184,541	57,285	215,921	12,204	46,643			0 0	0	0 56,603	100,393	255,380	•	(34,906)	221,956
2213 City of Stanfield	**	4,830	234	880	50	2,427			0 0	0	0,003	297	1,041	564	2,334	3,939
2214 City of Yamhill		591,453	28,603	107,811	6,093	54,129	0		0 0	0	10,050	4,535	127,514	9,954	(1,645)	135,823
2215 City of Powers		0	0	0	0	0	1,533		0 0	0	0	0	0	0	763	763
2216 City of Brookings 2217 City of Sutherlin		4,909,070 2,424,799	237,405 117,264	894,836 441,998	50,575 24,981	6,674 34,904			0 0	0	131,526 153,917	40,005 87,447	1,058,366 522,772	(29,763) (24,786)		1,012,111 467,705
2217 City of Sutherlin 2218 City of Prairie City	v	2,424,799 258,888	117,264	441,998 47.191	24,981	34,904 26,424			0 0	0	153,917	87,447 7.660	522,772 55.815	(24,786)	(30,281)	63,375
2219 City of Sheridan	,	909,373	43,978	165,762	9,369	25,424	11,056		0 0	0	80,982		196,055	(21,995)		165,698
2220 City of Garibaldi		715,011	34,578	130,334	7,366	41,888	29,440		0 0	0	0	0	154,152	14,130	10,850	179,132
2221 City of Sisters		1,133,760	54,829	206,664	11,680	5,062			0 0	0	3,134	50,107	244,432	119	(16,858)	227,693
2222 City of Jacksonville		1,398,350 3,022,189	67,625 146,154	254,894 550,891	14,406 31,136	36,835 124,480			0 0	0	16,171 87.917	8,366 30,694	301,476 651,566	3,402 7,491	7,557 3,603	312,435 662,660
2223 City of Cannon Be 2224 City of Falls City	eauri	3,022,189 197,958	146,154 9,573	550,891 36,084	31,136 2,039	124,480 12,948			0 0	0	87,917 61,504	30,694 8,025	651,566 42,679	7,491 (10,254)	3,603 (2,586)	662,660 29,839
2225 City of Echo		340,797	16,481	62,121	3,511	5,466			0 0	0	21,887	2,446	73,474	(3,669)	6,277	76,082
2226 City of Hines		494,243	23,902	90,092	5,092	14,101			0 0	0	136,430	20,722	106,556	(26,641)		72,708
2227 Town Of Bonanza	ra	0	. 0	0	0	. 0	.0		0 0	0	. 0	0	0	0	0	0
2228 City of Turner		551,929 869.392	26,692 42.044	100,607 158,475	5,686 8.957	6,840	20,198		0 0	0	67,462 27.472		118,993 187,436	(14,129) (8,032)		110,332 162,223
2229 City of John Day		869,392	42,044	158,475	8,957	0	0		0	0	27,472	51,228	187,436	(8,032)	(17,181)	162,223

Total for all entities		13,480,037,809	651,900,350	2,457,170,429	138,876,011 erred Outflows of Res	396,764,877	232,268,637	(	0 0	0 Deferred Inflows of	396,764,899	232,268,633	2,906,216,056	6	(5) Expense	2,906,216,057
				Dele	Differences	ources				Differences	Resources			rension	Expense	
		Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
Employer		Pension Liability/(Asset) at	between Expected and Actual	Changes in	and Actual Investment	Changes in Employer	Employer Contributions and Proportionate Share	between Expecte and Actual	d Changes in	and Actual Investment	Changes in Employer	Employer Contributions and Proportionate Share	Employer Share of Collective	Employer-Specific Change in	Employer-Specific Differences in	Employer Total
Number	Employer Name	MD	Experience	Assumptions	Earnings	Proportion	of Contributions	Experience	Assumptions	Earnings	Proportion	of Contributions	Expense/(Income)	Proportion	Contributions	Expense/(Income)
2231 City of Banks		320,803	15,514	58,477	3,305	33,098	0	•	0 0	0	48,149	25,977	69,163	(30)	(7,896)	61,237
2232 City of Joseph 2233 City of Lafayette		280,007 731,223	13,541 35,362	51,040 133,289	2,885 7,533	2,588 77,324	0 12,293		0 0	0	6,385 61.087	14,791 10,928	60,368 157,647	(1,046) 630	(4,908) (1,282)	54,414 156,995
2233 City of Larayette 2234 City of Aumsville		1,205,074	58,278	219,663	12,415	180,446			0 0	0	70,606	56,249	259,807	31,602	(1,202)	273,411
2235 City of Amity		259,573	12,553	47,316	2,674	2,526			0 0	0	164,718	13,604	55,962	(39,539)	(4,574)	11,849
2236 City of Creswell 2237 City of Troutdale		1,075,183 2,722,947	51,996 131.683	195,987 496,345	11,077 28.053	60,105 40,699	17,281 64.640		0 0	0	24,385 2.449.487	5,503 242,105	231,803 587.051	8,766 (567,717)	1,752 (74,193)	242,321 (54.859)
2237 City of Troutdale 2238 City of Warrenton		4,335,195	209,652	790,229	44,663	44,435			0 0	0	2,449,467 157.755	38.675	934,642	(23,337)		914,700
2240 City of Wilsonville		13,960,074	675,115	2,544,672	143,821	112,943	166,642		0 0	0	1,141,368	222,028	3,009,709	(260,411)	(54,190)	2,695,108
2241 City of Bay City		438,918	21,226	80,007	4,522	11,306			0 0	0	3,030	15,690	94,628	1,796	(5,535) 40	90,889 40
2242 City of Gaston 2243 City Of Brownsville		324,673	0 15,701	59,182	3,345	780			0 0	0	307,940	0 113,929	0 69,998	(76,107)		(49,921)
2244 City of Lakeside		399,906	19,340	72,896	4,120	34,445	3,163		0 0	0	19,129	28,072	86,217	7,981	(6,158)	88,040
2245 City of Dundee		926,312	44,797	168,850	9,543	17,741	10,132		0 0	0	3,840	6,124	199,707	3,501	(388)	202,820
2246 City of Merrill 2247 City of Malin		71,947 149,978	3,479 7,253	13,115 27,338	741 1,545	20,497			0 0	0	1,787 14.111	3,842 4,995	15,511 32,334	5,831 (4,714)	252 (1,729)	21,594 25,891
2248 City of Fossil		123,075	5,952	22,434	1,268	6,473			0 0	0	5,935	8,749	26,534	(341)		22,939
2249 City of Phoenix		1,435,472	69,420	261,661	14,789	114,573			0 0	0	34,372	117,452	309,479	27,287	(35,463)	301,303
2250 City of Gold Beach 2251 City of Rogue River		646,770 1,084,234	31,278 52,434	117,895 197,637	6,663 11,170	6,313	74,325 62,953		0 0	0	97,988 104,641	0 3,733	139,440 233,755	(28,335) (30,624)	24,366 15,813	135,471 218,944
2257 City of Rogde River		441,328	21,343	80,446	4,547	44,261			0 0	0	13,739	26,411	95,148	11,563	(8,192)	98,519
2253 Town of Butte Falls		28,047	1,356	5,112	289	783	308		0 0	0	14,409	4,423	6,047	(3,854)	(1,163)	1,030
2254 City of Shady Cove 2255 Town of Canvon City		152,048 215,767	7,353 10,435	27,716 39,330	1,566 2,223	65,217			0 0	0	7,451	11,601 1.671	32,781	13,295 1,668	(3,701)	42,375 48,191
2256 City of Jordan Valley		215,767	10,435	39,330	2,223	17,291 0	5,344 560		0 0	0	9,750 0	0	46,518 0	1,000	338	338
2257 City of Culver		323,782	15,658	59,020	3,336	38,772	0		0 0	0	1,074	12,928	69,806	8,912	(4,368)	74,350
2258 City of Adair Village 2259 Town Of Hammond		252,674	12,219	46,058 0	2,603	24,217	2,693		0 0	0	107,964	8,497	54,475	(19,921)	(2,290)	32,264 0
2260 City of Riddle		455,403	22,023	83,012	0 4.692	35.119	7.578		0 0	0	0 22.865	8.987	98.182		(2,061)	97,542
2261 City of Waldport		445,934	21,566	81,286	4,594	86,748	17,064		0 0	0	39,148	0	96,141	7,784	5,659	109,584
2262 City of Dufur		167,274	8,089	30,491	1,723	3,742			0 0	0	8,076	2,714	36,063	(1,681)	(163)	34,219
2263 City of La Grande 2264 City of Gervais		3,649,995 547,935	176,515 26,498	665,329 99,879	37,604 5,645	18,039 12,829			0 0	0	209,244 54,700	20,581 8.023	786,917 118.132	(42,805) (11,462)		745,358 108.520
2265 City of Westfir		51,502	2,491	9,388	531	8,114	0		0 0	0	0	5,286	11,103	2,163	(1,696)	11,570
2266 City of Irrigon		677,730	32,775	123,538	6,982	1,540			0 0	0	25,823	8,821	146,115	(5,487)	(2,825)	137,803
2267 City of Independence 2268 City of Harrisburg	•	4,150,279 1,053,426	200,709 50.944	756,522 192,021	42,758 10,853	127,361 90,571	32,687 10,803		0 0	0	37,442 108,104	11,091 17.481	894,775 227,112	31,928 (12,325)	2,502 (4,161)	929,205 210,626
2269 City of Durham		118,611	5,736	21,621	1,222	19,308			0 0	0	6,839	7,000	25,572	2,647	(2,047)	26,172
2270 City of Lyons		104,810	5,069	19,105	1,080 7.756	0	1,238		0 0	0	25,189	5,052 17,714	22,596	(7,523)	(1,835)	13,238
2271 City of Columbia City 2272 City of Aurora		752,821 124,512	36,407 6.021	137,226 22,696	7,756 1,283	10,843 42,387			0 0	0	114,241 26,232	17,714 15,747	162,304 26,844	(28,572) 3,190	(3,931)	129,801 27.323
2273 City of Silverton		4,562,161	220,628	831,601	47,001	12,646			0 0	0	177,632	39,692	983,575	(43,248)		933,869
2274 City of Gold Hill		170,969	8,268	31,165	1,761	22,320			0 0	0	19,146	17,332	36,860	1,933	(4,668)	34,125
2275 City of Toledo 2276 City of Newport		2,491,080 3,271,855	120,470 158,228	454,079 596,401	25,664 33,708	75,970 73,816			0 0	0	13,230 372,514	164,653 73,862	537,062 705,392	15,242 (60,163)	(55,487) (25,731)	496,817 619,498
2277 City Of Rajneeshpura	am	0,271,000	0	0	0	0	0,170		0 0	0	0	0	0	0	0	013,430
2278 City of Springfield		41,153,474	1,990,200	7,501,544	423,977	1,346,371	0		0 0	0	804,737	722,633	8,872,445	118,793	(279,873)	8,711,365
2279 City of Keizer 2280 City of Winston		7,955,637 1,427,493	384,738 69,034	1,450,171 260,206	81,962 14,707	128,017 21,594			0 0	0	193,109 97,733	167,863 103,679	1,715,188 307,759	(5,339) (13,855)		1,653,208 258,827
2281 City of Manzanita		1,043,552	50,467	190,221	10,751	9,123			0 0	0	66,563	24,804	224,984	(12,225)		204,151
2282 City of Eagle Point		1,276,952	61,754	232,766	13,156	0	3,883		0 0	0	114,098	52,697	275,303	(27,180)	(23,128)	224,995
2283 City of Maupin 2284 City of Halsey		368,798 274,130	17,835 13,257	67,225 49,969	3,799 2.824	93,086 59,638	2,745 5.137		0 0	0	1,999 10.759	15,431 23,388	79,511 59,101	20,933 13,174	(2,033) (4,089)	98,411 68,186
2285 City of Veneta		1,289,460	62,359	235,046	13,284	18,591	17,307		0 0	0	45,762	26,573	278,000	(5,686)	(7,495)	264,819
2286 City of Millersburg		356,093	17,221	64,909	3,669	4,675	2,396		0 0	0	25,759	7,677	76,771	(5,131)		69,819
2287 City of King City 2288 City of Tualatin		629,604	30,448	114,766	6,486	24,381 0	12,501 289,565		0 0	0	8,997 1,610,886	6,314 78,300	135,739 3,640,680	3,907	418	140,064
2289 City Of St Paul		16,886,737 0	816,650 0	3,078,151 0	173,973 0	0	209,505		0 0	0	1,010,000	70,300	3,040,000	(420,910) 0	41,524 0	3,261,294 0
2290 City of Molalla		2,045,096	98,902	372,784	21,069	15,155			0 0	0	93,466	9,345	440,910	(15,549)		446,124
2291 City of Florence		3,684,226	178,171	671,569	37,956	167,001			0 0	0	80,671	119,101	794,297	20,455	(34,981)	779,771
2292 City of North Bend 2293 City of Lowell		5,694,618 263,795	275,394 12,757	1,038,027 48,085	58,668 2,718	0 101,941	33,391 12,362		0 0	0	408,299 89,685	69,192 8,926	1,227,726 56,873	(104,645)	(21,955) (513)	1,101,126 53,083
2294 City of Depoe Bay		1,018,560	49,258	185,665	10,494	0	10,902		0 0	0	67,130	10,357	219,595	(16,992)	(2,119)	200,484
2295 City of Tigard		9,835,041	475,627	1,792,753	101,324	69,918			0 0	0	398,783	52,829	2,120,376	(83,316)		2,043,002
2296 City of Happy Valley 2297 City of Rainier		5,510,786 1,291,886	266,504 62,476	1,004,518 235,488	56,774 13.309	757,486 137.966			0 0	0	6,970 26,484	18,931 29,315	1,188,093 278,523	181,146 23,487	33,639 (12,930)	1,402,878 289,080
2298 City of Lincoln City		9,548,984	461,793	1,740,609	98,377	84,809			0 0	0	794,647	231,901	2,058,704	(173,238)	(89,494)	1,795,972
2299 City of Dunes City		0	0	0	0	389	1,871		0 0	0	35,206	2,331	0	(8,213)	(261)	(8,474)
2300 City of Yachats 2301 City of Moro		700,601 114,063	33,881 5,516	127,707 20,792	7,218 1,175	1,188 8,784			0 0	0	62,978 8,802	21,274 10,490	151,045 24,591	(14,260) 795	(8,638) (3,448)	128,147 21,938
2302 City of Mt. Vernon		195,206	9,440	35,583	2,011	6,860			0 0	0	0,002	7,385	42,085	2,234	(2,874)	41,445
2303 City of Woodburn		13,401,200	648,088	2,442,800	138,064	73,951	64,603		0 0	0	1,178,707	178,885	2,889,219	(284,862)	(59,170)	2,545,187
2304 City of Gladstone		4,026,202 55,822	194,709	733,905	41,479 575	192,261	44,750		0 0	0	504,764 20.857	64,949 888	868,025	(56,497)		798,717
2305 City of Elkton		55,822	2,700	10,175	575	5,657	2,153		0 0	0	20,857	888	12,035	(5,027)	317	7,325

Total for all entities	es	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	0	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
				Defe	erred Outflows of Res	ources	_			Deferred Inflows of	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of			
Employer Number	Employer Name	Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2306 City o	of Imbler	0	0	0	0	0	1,200	(	0 0	0	0	0	0	0	356	356
2307 City o	of Yoncalla of North Powder	260,193 92.189	12,583 4.458	47,429 16.804	2,681 950	14,165 1,172	6,210 209	(	0 0	0	16,944 3.251	1,798 1.047	56,096 19,875	(1,095)	1,164	56,165 19,156
2309 City o		676,267	32,705	123,271	6,967	1,172	2,636		0 0	0	17,011	21,271	145,799	(5,089)	(9,572)	131,138
2501 Port of	of The Dalles	205,593	9,943	37,476	2,118	48,323	0	(	0 0	0	264	18,481	44,325	12,634	(5,480)	51,479
2504 Oak L 2507 Port o	Lodge Water District	1,561,173 1,359,784	75,499 65.760	284,574 247.864	16,084 14.009	0	59,673 65.478	(	0 0	0	190,021 56,414	18,468	336,580 293,161	(49,224) (16,606)	7,275 19,979	294,631 296,534
	nomah Drainage	2,283,340	110.423	416.212	23,524	205.715		(	0 0	0	0,414	0	492.275	54,721	34.973	581.969
2510 Horse	efly Irrigation District	91,985	4,448	16,767	948	25,553		(	0 0	0	13,671	0	19,831	3,716	3,966	27,513
2511 Grant 2512 Port of	ts Pass Irrigation District	751,747 86,772,304	36,355 4,196,345	137,030 15,817,043	7,745 893,958	0 2,468,300	7,994	(	0 0	0	42,989 3,036,866	15,667 2,454,453	162,072 18,707,593	(12,819) 27,279	(5,777) (868,433)	143,476 17,866,439
2512 Port o		1,970,012	95,271	359,098	20,296	2,400,300	46,580	(	0 0	0	104,859		424,723	(31,420)	(7,719)	385,584
2515 Klama	ath County Fire District 1	12,945,577	626,054	2,359,748	133,370	0	157,365	(	0 0	0	740,204	529,450	2,790,990	(222,400)	(186,346)	2,382,244
	kamas County Housing Authority and Housing Authority	3,559,827 20,664,426	172,155 999,340	648,893 3,766,756	36,675 212,892	12,895 149,851	72,156	(	0 0	0	201,164 434,789	42,151 441,537	767,478 4,455,128	(47,334) (66.014)	1,348 (167,469)	721,492 4,221,645
	ue of Oregon Cities	7,430,426	359,339	1,354,434	76,551	149,651	470,398	(	0 0	0	595,988	98,958	1,601,956	(160,180)	73,490	1,515,266
	Council of Governments	15,512,393	750,186	2,827,633	159,814	456,244		(	0 0	0	653,667	182,668	3,344,380	(40,021)	5,394	3,309,753
2524 Oak L 2526 Clatsl	Lodge Sanitary District	2,603,423 5,185,376	125,903 250,767	474,558 945,201	26,821 53,422	0	15,738 235,823	(	0 0	0	213,038 263,979	69,784 9,951	561,282 1,117,936	(57,154) (82,077)	(24,409) 62,488	479,719 1,098,347
	chutes Valley Water District	3,295,608	159.377	600.730	33,952	32.734		(	0 0	0	166.262	19,270	710.513	(42,787)	4.964	672,690
2528 Colum	mbia River Fire & Rescue	6,084,661	294,257	1,109,125	62,686	33,212		Ċ	0 0	0	212,364	66,370	1,311,817	(40,727)	(17,054)	1,254,036
	Fork Irrigation District Road Water District	250,039 446.049	12,092 21.571	45,578 81.307	2,576 4.595	32,719	8,482	(	0 0	0	4,757 69.357	0 86,293	53,907 96,166	6,253 (18,738)	3,037 (30,871)	63,197 46.557
	on School Boards Association	4,895,327	236,740	892,331	50,433	32,792	160,915	(	0 0	0	194,716		1,055,403	(40,453)	11,411	1,026,361
2533 Owyh	hee Irrigation District	2,326,163	112,494	424,018	23,965	0	142,128	Ċ	0 0	0	443,739		501,507	(123,360)	44,348	422,495
	na Cemetary Maintenance District 1	0	0	0	0	0	0	(	0 0	0	0	0	0	0	0	0
	y View Cemetery kamas Vector Control	279.549	0 13.519	50.957	2.880	1.221	1,866 30.119	(	0 0	0	148.715	0	60.269	(34.200)	919 8.878	919 34.947
	t Extension Irrigation District	291,322	14,088	53,103	3,001	1,452	1,017	Ċ	0 0	0	70,053	10,845	62,807	(16,628)	(3,767)	42,412
	son County Vector Control District	267,584	12,940 38,483	48,776 145,052	2,757	94,748 2,931	6,661 27,965	(	0 0	0	84,257	14,065 13,063	57,690 171,560	(1,752) (14,346)	(2,791)	53,147 158,587
	bow Water District a Clara Rural Fire Protection District	795,754 288.032	38,483 13,929	145,052 52,503	8,198 2,967	2,931 16.980	27,965	(	0 0	0	54,072 101,286		171,560 62.098	(14,346)	1,373 6.014	50,381
2545 Coun	ncil of Governments	11,075,384	535,610	2,018,845	114,102	84,709		Ċ	0 0	0	123,936		2,387,787	2,688	(23,777)	2,366,698
	ger Water District ue River Fire District	0 1.552.334	0	0 282,963	0 15,993	0	0 32.595	(	0 0	0	0 43.344	0 6.088	0 334.674	0 14.917	0 8.537	0 358,128
	a Road Assessment District 2	1,552,334 389,587	75,072 18,841	282,963 71,015	15,993 4,014	101,388	32,595 68,860	(	0 0	0	43,344 128,733		83,993	(33,935)	8,537 22,185	358,128 72,243
2551 Sand	dy Fire Department	1,660,114	80,284	302,609	17,103	68,725	38,612	(	0 0	0	73,129	400	357,911	(10,808)	11,797	358,900
	ston-Dillard Fire District pent Rural Fire Protection District	1,683,298 311,146	81,405 15,047	306,835 56,716	17,342	19,687 1,543	162,254 22,441	(	0 0	0	202,202	0 48	362,909 67,081	(55,695)	57,707 5,922	364,921 67,783
	roe Fire Department	90.442	4.374	16.486	3,206 932	941		(	0 0	0	22,552 316	46 0	19.499	(5,220) 248	969	20.716
2556 Jacks	son County Fire District 5	5,874,835	284,110	1,070,878	60,525	292,922	0	(	0 0	0	241,825		1,266,580	(6,604)	(63,047)	1,196,929
	cada Fire Department or Fire Department	1,151,021	55,664	209,811	11,858	237,666 15.701	0 4.108	(	0 0	0	0 1.010.611	114,143 114.525	248,153	66,605 (299,702)	(34,939) (46,239)	279,819 (345,941)
	er Fire Department	4,315,828	208,715	786,698	44,463	320,507	31,009		0 0	0	1,010,611	49,139	930,467	39,023	(10,384)	959,106
2561 Jeffer	rson Rural Fire Protection District	450,679	21,795	82,151	4,643	24,870	0	(	0 0	0	17,169	14,442	97,164	1,929	(6,200)	92,893
	Rural Fire Protection District ral Oregon Irrigation District	71,123 2,628,047	3,440 127,093	12,965 479,046	733 27,075	2,125 5.986	20,356 83,670	(	0 0	0	61,128 84,454	1,848 9.357	15,334 566,591	(17,526) (19,363)	4,499 20,846	2,307 568,074
	s Valley Fire District	549,344	26,567	100,136	5,660	73,310		(	0 0	0	10,111	43,296	118,435	22,778	(14,070)	127,143
	leston Rural Fire Protection District	299,377	14,478	54,571	3,084	0	9,476	(	0 0	0	14,864	1,268	64,544	(4,000)	2,007	62,551
	Ila Rural Fire Protection District 73 ral Oregon Intergovernmental Council	2,103,484 4,346,354	101,725 210,192	383,428 792,263	21,671 44,778	281,268 15,809		(	0 0	0	8,002 190,559	0 26,260	453,499 937,048	75,624 (58,572)	44,582 50,508	573,705 928,984
2570 Port o		437,373	21,152	79,725	4,506	10,294		(	0 0	0	62,800	20,200	94,295	(11,811)	9,226	91,710
	tal Springs Water District	488,789	23,638	89,097	5,036	43,680		(	0 0	0	19,575	5,036	105,380	4,979	(1,915)	108,444
	Il Government Personnel Institute	438,969 204.120	21,229 9.871	80,016 37.207	4,522 2.103	84,880 26.715	33,591 4.407	(	0 0	0	232,593 93.527	17,575 15,963	94,639 44.007	(49,187) (15,446)	2,151 (3,182)	47,603 25,379
	rson County Rural Fire Protection District 1	552,331	26,711	100,680	5,690	5,079	11,886	Č	0 0	0	22,412		119,079	(3,371)	449	116,157
2576 Depo	be Bay Rural Fire Protection District	897,756	43,416	163,645	9,249	62,684	26,153	(	0 0	0	15,749	3,338	193,551	15,537	4,750	213,838
	ine Rural Fire Protection District on County Fire District 1	3,034,149 7,735,350	146,733 374,085	553,071 1,410,016	31,259 79,692	1,647 12,524		(	0 0	0	220,508 453.179	44,130 23,619	654,144 1,667,695	(56,094) (138,470)	(8,122) 403,412	589,928 1,932,637
2581 Port o		386,775	18,705	70,502	3,985	10,117		(	0 0	0	42,714		83,386	(6,979)	(6,582)	69,825
	nt Irrigation District	935,273	45,230	170,484	9,636	0	45,321	(	0 0	0	75,437	16,812	201,639	(22,184)	3,953	183,408
	ue River Valley Irrigation District atin Valley Irrigation District	481,210 230.146	23,272 11.130	87,716 41,952	4,958 2,371	10,599 5.241	43,661 5.359	(	0 0	0	19,654 70,644	0 8,696	103,746 49,618	(2,363) (17,049)	14,611 (2,445)	115,994 30,124
	kanie Rural Fire Protection District	1,428,726	69,094	260,431	14,719	188,175		(	0 0	0	70,644 86,898	29,346	308,025	39,125	(7,393)	339,757
2589 West	t Slope Water District	652,438	31,552	118,928	6,722	4,157	45,653	Ċ	0 0	0	188,561	1,806	140,662	(43,902)	12,268	109,028
	nond Fire & Rescue ford Irrigation District	7,294,569 664.024	352,768 32,112	1,329,670 121,040	75,151 6,841	71,760 31,971	99,793 1,845	(	0 0	0	289,764 35.043	21,441 21,983	1,572,666 143,160	(43,689) (3,185)	22,148 (6,756)	1,551,125 133,219
2592 Medio 2594 Metro		79,803,544	3,859,333	14,546,762	6,841 822,164	31,971	1,845	(	0 0	0	35,043 147,339	1,981,989	17,205,170	(3,185) 812,251	(747,737)	17,269,684
2595 Canb	by Fire District	3,149,000	152,287	574,007	32,442	8,763	100,515	Ċ	0 0	0	464,688	0	678,906	(110,800)	31,262	599,368
	Parks & Recreation leton Water District	6,735,247 48,769	325,719 2,359	1,227,715 8,890	69,389 502	37,514	230,503 7,873	(	0 0	0	259,524 6,689	63,641	1,452,079 10,514	(48,709) (1,901)	30,824 2,390	1,434,194 11,003
	eton water district on County Housing Authority	48,769 67,054	2,359 3,243	12,223	502 691	25,180		(	0 0	0	19,098	11,465	10,514	(1,901)	(4,915)	8,377
	h Suburban Sanitary District	1,207,279	58,385	220,065	12,438	4,927	7,441	Ċ	0 0	0	36,749	21,605	260,282	(10,604)	(8,229)	241,449
2600 Winst	ston-Dillard Water District	629,053	30,421	114,665	6,481	5,945	5,655	(	0 0	0	38,847	7,001	135,620	(8,115)	(1,707)	125,798

Total for all e	ntities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	C	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
				Defe	erred Outflows of Res Differences	sources				Deferred Inflows of Differences	Resources			Pension	Expense	
		Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
Footon		Pension	between Expected	Ob an one to	and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions		Employer-Specific		Forestones Total
Employer Number	Employer Name	Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2601 E	Baker Valley Irrigation District	8,926	432	1,627	92	5,894			0 0	0	8,010		1,924	(798)	105	1,231
	Aumsville Rural Fire Protection District Corbett Water District	373,979 325,668	18,086 15,749	68,170 59.364	3,853 3,355	31,194 2.071	3,119		0 0	0	17,654 22,371		80,628 70,212	3,271 (5,430)	(1,118)	82,781 62,099
	Netarts-Oceanside Sanitary District	379,548	18,355	69,185	3,910	17,592			0 0	0	14,252		81,828	2,614	(7,344)	77,098
2605 5	Scio Fire District	147,402	7,128	26,869	1,519	52,763			0 0	0	0	11,466	31,779	14,619	(2,836)	43,562
	West Valley Housing Authority Hoodland Fire District 74	1,276,953 1,631,582	61,754 78,904	232,766 297.408	13,156 16.809	132,498 76,297			0 0	0	204,092 141,241		275,304 351,759	(30,400) (24,077)	(7,877) 16,832	237,027 344,514
2608 (	Gaston Rural Fire Protection District	178,798	8,647	32,592	1,842	3,593	6,794		0 0	0	5,157	5,058	38,548	(461)	(597)	37,490
	Furner Fire District	627,853 5,324,209	30,363 257,481	114,446 970,508	6,468 54,852	120,665	51,631 30,170		0 0	0	687.666	5,015	135,361 1.147.868	32,594	29,292	197,247 917,341
	Community Services Consortium Polk Soil & Water Conservation District	157,987	7,640	28,798	1,628	0	6,021		0 0	0	30,167		34,061	(183,177) (9,154)	(47,350) (1,014)	23,893
	Mountain Valley Mental Health Program	0	0	0	0	0	0		0 0	0		· ·	0	0	0	0
	Humanities Council Alcohol Safety Action Program	126,915	6,138	23,134	1,308	0	0		0 0	0	12,584	23,175	27,362	(3,440)	(8,177)	15,745
	Clean Water Services	36,466,969	1,763,558	6,647,278	375,695	893,471			0 0	0	137,677	2,790,613	7,862,062	174,240	(819,909)	7,216,393
	Estacada Cemetery District	0	0	0	0	0	732		0 0	0	C	0	0	0	367	367
	Comprehensive Options For Drug Abusers Jackson County Fire District 4	0 603,596	0 29,190	0 110,025	0 6,218	0	0 49,840		0 0	0	43,905	0 4,003	0 130,132	0 (14,001)	0 10,378	0 126,509
	Evans Valley Fire District 6	5,885	285	1,073	61	2,956	3,204		0 0	0		0	1,269	688	1,182	3,139
2624 H	Klamath Vector Control	105,485	5,101	19,228	1,087	9,652			0 0	0	62,844		22,742	(16,767)	(1,842)	4,133
	Port of Newport Fillamook Peoples Utility District	739,360 12.157.906	35,756 587,962	134,772 2,216,169	7,617 125,255	134,025 0			0 0	0	43,821 509,099		159,402 2,621,172	17,824 (153,932)	(26,581) (69,369)	150,645 2,397,871
2628 M	McKenzie Fire And Rescue	562,589	27,207	102,550	5,796	40,693			0 0	0	23,383		121,291	3,450	(8,067)	116,674
	Metropolitan Wastewater Management Commission Sheridan Fire District	0 595.179	0 28,783	0 108.490	0 6,132	0 66.210	0 11.031		0 0	0	45.309	0 13.045	0 128.317	0 2.042	0 (2.959)	0 127.400
	Arch Cape Water-Sanitary District	148.320	7.173	27.036	1,528	2.888			0 0	0	20,110		31.977	(5,256)	(2,959)	24,950
2632 l	Jmpqua Regional Council of Governments	62,667	3,031	11,423	646	4,728			0 0	0	678	9,070	13,511	1,771	(2,743)	12,539
	Port of Cascade Locks Northeast Oregon Housing Authority	719,697 1,057,238	34,805 51,128	131,188 192,716	7,415 10,892	162,511 11,127			0 0	0	293 74,475		155,162 227,934	40,296 (16,318)	(14,058) (33,379)	181,400 178,237
	North Douglas County Fire and EMS	137,095	6,630	24,990	1,412	2,222			0 0	0	143,144		29,557	(32,953)	2,260	(1,136)
2641 5	Suburban East Salem Water District	520,278	25,161	94,837	5,360	0	12,731		0 0	0	45,465		112,169	(14,348)	(3,653)	94,168
	Dexter Rural Fire Protection District Sweet Home Cemetery	77,888 98,054	3,767 4,742	14,198 17,873	802 1,010	39,134 335			0 0	0	39,037 26,143		16,792 21,140	(2,754) (7,291)	550 6,248	14,588 20,097
2644 L	_akeside Water District	167,488	8,100	30,530	1,726	0	10,753		0 0	0	17,195	0	36,109	(4,652)	3,295	34,752
	Chiloquin Agency Lake Rural Fire Protection District	150,346	7,271	27,405	1,549	21,882			0 0	0	19,469		32,414	(908)	(1,605)	29,901
	Keno Rural Fire Protection District Crooked River Ranch Rural Fire Protection District	270,877 472,233	13,100 22,837	49,376 86,080	2,791 4.865	59,936 0			0 0	0	771 86.156		58,400 101,811	13,798 (23,378)	5,222 (5,771)	77,420 72,662
2648 E	Black Butte Ranch Rural Fire Protection District	1,191,546	57,624	217,198	12,276	32,066	0		0 0	0	31,998		256,890	3,910	(29,405)	231,395
	Colton Fire Department Pleasant Hill Fire Department	152,049 105,507	7,353 5.102	27,716 19.232	1,566 1,087	1,244 4.505			0 0	0	3,443 1.851	658 3.632	32,781 22,747	(662) 1.056	839 (1,189)	32,958 22,614
	mbler Rural Fire Protection District	47,620	2,303	8,680	491	158			0 0	0	3,345		10,266	(902)	74	9,438
2652	The Oregon Consortium	325,148	15,724	59,269	3,350	10,254			0 0	0	113,294		70,100	(23,170)	11,988	58,918
	Jmatilla Fire Department Spring Valley Rural Fire Protection District	224,704	10,867	40,960	2,315	0	167		0 0	0	23,788	11,883	48,445 0	(6,546)	(4,141)	37,758
	North Bay Rural Fire Protection District	76,102	3,680	13,872	784	134	0		0 0	0	16,465		16,407	(4,386)	(5,636)	6,385
	Mid-Willamette Valley Senior Service Agency	15,400,680 294,722	744,783 14,253	2,807,269 53,723	158,663 3,036	1,346,187 23,450			0 0	0	C	256,034 43,262	3,320,295 63.540	368,998 6,308	(88,326) (14,236)	3,600,967 55,612
	Salem Metropolitan Communication Agency Silverton Fire District	639,175	30,911	116,510	6,585	3,540			0 0	0	73,582		137,802	(20,016)	7,466	125,252
2660 7	Fualatin Valley Fire & Rescue	84,269,985	4,075,332	15,360,915	868,178	530,457	1,467,663		0 0	0	458,017	193,868	18,168,108	59,684	289,278	18,517,070
	Lincoln County 911 East Central Oregon Association of Counties	0 37,044	0 1,791	0 6,753	0 382	0 1,862	386		0 0	0	166		0 7,987	0 452	161 (1,927)	161 6,512
	Metropolitan Area Communications Commission	1,275,984	61,707	232,589	13,146	5,369			0 0	0	221,521		275,095	(51,890)	(22,172)	201,033
	Applegate Valley Rural Fire Protection District 9	738,337	35,706	134,586	7,607	67,628			0 0	0	14,673		159,181	12,249	5,623	177,053
	N NE Community Mental Health Center Central City Concern	163,904	7,926 0	29,877	1,689	0	0		0 0	0	13,025		35,337 0	(3,578)	(10,281)	21,478 0
2667 M	Mental Health Services West Inc	0	0	0	0	0	0		0 0	0	Ċ	0	0	0	0	0
	Southeast Mental Health Network Inc Roseburg Urban Sanitary Authority	0 1,349,941	0 65.284	0 246,070	0 13.908	0 8,625	0 17,690		0 0	0	106.506	0 31,326	0 291.039	0 (22,991)	0 (10,375)	0 257,673
	Mt Hood Community Mental Health Ctr	304,840	14,742	55,567	3,141	19			0 0	0	46,425		65,722	(12,558)	(20,982)	32,182
	Columbia 911 Communications District	1,911,367	92,435	348,408	19,692	14,933			0 0	0	145,516		412,079	(34,296)	(2,852)	374,931
	Rockwood Water PUD Port Orford Library	2,090,480 20.331	101,097 983	381,057 3,706	21,537 209	3,728 10,215			0 0	0	198,353 924		450,695 4.383	(61,759) 1,991	(29,272) (451)	359,664 5,923
2674 1	Nestucca Rural Fire District	372,879	18,033	67,969	3,842	9,953	0		0 0	0	C	15,416	80,391	4,029	(5,171)	79,249
	Salmon Harbor-Douglas County Woodburn Fire District	317,621 2,807,731	15,360 135,783	57,897 511,799	3,272 28,926	22,105 122,969			0 0	0	15,565 112,255		68,477 605,330	3,975 (1,521)	1,786 62,421	74,238 666,230
	Portland Private Industry Council Inc	2,007,731	135,783	0	28,926	122,969	190,497		0 0	0	112,255		0 05,330	(1,521)	02,421	0
2678 (	Central Oregon Regional Housing Authority	673,569	32,574	122,780	6,939	96,018			0 0	0	Ċ	0	145,218	27,359	12,439	185,016
	Columbia River Public Utility District Cloverdale Rural Fire Protection District	5,225,314 254,456	252,698 12,306	952,482 46,383	53,833 2,621	0 8.109	131,033 19,040		0 0	0	186,502 11.320		1,126,547 54,859	(52,123) (125)	11,608 6.936	1,086,032 61,670
	Parkdale Fire District	254,456	12,306	40,479	2,621	8,109 285			0 0	0	11,320		54,859 47,877	(2,678)	11,345	56,544
2685 (	Oregon Community College Association	249,270	12,055	45,438	2,568	68,170			0 0	0		5,263	53,741	20,238	5,296	79,275
	Weston Cemetery Columbia Drainage Vector Control District	22,041 205,749	1,066 9,950	4,018 37,504	227 2,120	0 56,250	0 28,336		0 0	0	11,761 72,268		4,752 44,358	(2,845) (7,922)	(1,132) 9,747	775 46,183
	Polk County Fire District 1	1,747,900	84,529	318,611	18,007	0			0 0	0	54,718		376,837	(16,873)	4,928	364,892
	•		,		,						, ,	-, -	-,			***

Total for a	all entities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	(	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
		,,			erred Outflows of Res					Deferred Inflows of				Pension	Expense	_,,
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
F1		Pension	between Expected	Oh ann ann a la	and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific		Foreign Total
Employe Number	Employer Name	Liability/(Asset) at MD	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
	39 Redmond Area Park & Recreation District	419,481	20,286	76,464	4,322	0	30,097	,	0 0	0	12,256	2,496	90,438	(4,096)	6,368	92,710
	32 Siuslaw Public Library 34 Philomath Fire Department	528,829 255,173	25,574 12,340	96,396 46.513	5,448 2.629	26,021	1,903 22,250		0 0	0	44,276 268,955	3,536 13.003	114,012 55,014	(4,018) (64.589)	(1,482) 852	108,512 (8,723)
	95 Washington County Consolidated Communications Agency	10,553,309	510,362	1,923,680	108,724	0	200,763		0 0	0	722,140	115,637	2,275,231	(188,678)	(2,336)	2,084,217
	96 Stayton Fire District 97 Oregon Museum Park	819,906	39,651	149,454	8,447	2,924	21,755		0 0	0	107,327	4,110	176,767	(26,108)	5,148	155,807
	97 Oregon Museum Park 98 Halsey Shedd Rural Fire Protection District	93.080	4.501	0 16.967	0 959	9.018	3.004		0 0	0	0	0	0 20.067	2,706	994	23,767
269	99 Chetco Library Board	360,497	17,434	65,712	3,714	5,639			0 0	0	25,952	9,315	77,721	(7,044)	(2,313)	68,364
	00 Lowell Rural Fire Protection District 01 Sisters-Camp Sherman Rural Fire Protection District	0 2.806.641	0 135,730	0 511,601	0 28,915	0 436,342	1,607 29.358		0 0	0	0 107.909	0 31,275	0 605,095	0 66,250	613 (5,476)	613 665,869
	22 Banks Fire District 13	346,880	16,775	63,230	3,574	37,163			0 0	0	26,096	31,273	74,785	5,175	3,075	83,035
	03 Westport Sewer District	0	0	0	0	0	0		0 0	0	0	0	0	0	0	0
	04 Clatsop County 4-H District 05 Lebanon Fire District	0 5,423,677	0 262,291	988.640	0 55,877	0 24,229	101 159,841		0 0	0	23,972 266,894	6,479 32,811	0 1,169,313	(9,988) (66,779)	(4,009) 33,216	(13,997) 1,135,750
	77 Clatskanie Library	133,483	6,455	24,332	1,375	2,889	6,098		0 0	0	9,222	2,132	28,778	(1,994)	591	27,375
	08 Milton-Freewater Cemetery District 3	20,885	1,010	3,807	215	0	0		0 0	0	32,120	9,374	4,503	(9,689)	(4,067)	(9,253)
	09 Scappoose Public Library 10 Klamath County Emergency Communications District	142,518 1,023,306	6,892 49,488	25,978 186,530	1,468 10,542	10,929	179 20,081		0 0	0	21,833 65,172	9,255 11,671	30,726 220,619	(1,739) (18,698)	(3,830) (117)	25,157 201,804
	12 Jefferson County EMS	679,589	32,865	123,877	7,001	72,227			0 0	0	8,532	0	146,515	15,973	10,823	173,311
	13 Port of Tillamook Bay	1,196,363	57,857	218,076	12,325	98,915	1,582		0 0	0	27,041	25,179	257,929	13,652	(10,288)	261,293
	14 Winchester Bay Sanitary District 15 Jackson County Fire District 3	137,769 10,394,564	6,663 502,686	25,113 1,894,744	1,419 107,088	0 292,240	15,149 10,660		0 0	0	20,360 185,623	0 180,155	29,702 2,241,006	(5,695) 44,068	4,396 (59,302)	28,403 2,225,772
27	16 Neskowin Water District	181,719	8,788	33,124	1,872	0	4,781		0 0	0	89,986	6,970	39,178	(21,307)	(2,084)	15,787
	17 Ice Fountain Water District	258,668	12,509	47,151	2,665	11,603			0 0	0	2,371	630	55,767	2,455	4,379	62,601
	18 Curry Library 19 Human Solutions, Inc	94,329 0	4,562	17,195 0	972 0	47,396 0	9,848		0 0	0	0	5,803 0	20,337	11,022 0	1,635	32,994
272	20 Tri-Met	0	0	0	0	0	0		0 0	0	0	0	0	0	0	0
	21 Klamath Housing Authority	553,040	26,745	100,809	5,698	82	17,911 18,403		0 0	0	117,868	23,978 496	119,232	(33,624) 18,160	(6,460) 8.879	79,148
	22 Tillamook 9-1-1 23 Oregon Coastal Zone Management Association	206,296 52,328	9,977 2,531	37,604 9.538	2,125 539	67,601 26,292			0 0	0	8,751 0	3,219	44,476 11,282	18,160	8,879 73	71,515 17.469
272	24 Nehalem Bay Wastewater Agency	309,356	14,961	56,390	3,187	14,360	8,830		0 0	0	5,906	6,475	66,695	3,062	2,727	72,484
	25 West Valley Fire District	812,726	39,304	148,146	8,373	50,219	14,711		0 0	0	25,084	13,684	175,219	10,354	(1,753)	183,820
	26 Yamhill Communications Agency 28 Baker County Library District	1,245,653 866,334	60,240 41,896	227,060 157,917	12,833 8,925	91,660	29,790 12,949		0 0	0	293,465 35,572	39,447 10,376	268,555 186,776	(81,440) 11,003	(11,975) (782)	175,140 196,997
272	29 Douglas County Fire District 2	15,080,794	729,314	2,748,960	155,368	0	0		0 0	0	1,287,460	643,447	3,251,330	(342,026)	(264,998)	2,644,306
	31 Canby Utility Board	2,666,670 217,056	128,961 10,497	486,086 39,565	27,473 2,236	28,115 43,080			0 0	0	280,196 1.044	42,642 9,007	574,918 46,796	(63,800) 9,699	(13,121) (2,786)	497,997 53,709
	32 Umatilla County Special Library District 33 Wiard Memorial Park District	213,257	10,313	38,873	2,236	1,228			0 0	0	38,297	39,665	45,796 45,977	(9,835)	(14,298)	21,844
273	34 Seal Rock Water District	663,408	32,083	120,927	6,835	28,492	0		0 0	0	0	25,513	143,027	7,996	(10,120)	140,903
	36 Wasco 9-1-1 37 Portland Energy Conservation Inc	0 88.410	0 4,276	0 16,116	0 911	0 6,798	0		0 0	0	0 4,748	0 14,048	0 19,061	0 1,064	0 (4,616)	0 15,509
273	39 Scappoose Rural Fire Protection District	2,460,882	119,009	448,575	25,353	32,480			0 0	0	341,884	12,143	530,552	(74,160)	32,885	489,277
274	10 Neskowin Regional Sanitary Authority	65,313	3,159	11,905	673	0	8,864		0 0	0	10,439	991	14,081	(2,900)	1,886	13,067
	11 Port of Garibaldi 12 Amity Fire District	448,529 113,282	21,691 5,478	81,759 20,649	4,621 1,167	94,920 588	12,800 6.433		0 0	0	56,188 30,469	9,619 640	96,700 24,423	6,148 (7,081)	(749) 1.608	102,099 18.950
	43 Douglas Soil & Water Conservation District	0	0	0	0	0	11,518		0 0	0	65	0	0	(28)	5,015	4,987
	45 Clackamas County Fire District	46,083,152	2,228,601	8,400,137	474,765	888,518			0 0	0	301,092		9,935,254	206,651	253,401	10,395,306
	46 Marion-Salem Data Center 47 Salem Housing Authority	3,392,744	0 164,075	0 618,437	0 34,953	0	2,076 62,572		0 0	0	0 144,829	0 4,972	731,455	0 (43,133)	864 14,558	864 702,880
274	19 Black Butte Ranch Police	558,351	27,002	101,777	5,752	13,494			0 0	0	82,258	10,719	120,377	(15,878)	(1,761)	102,738
	50 Eastern Oregon Human Services Consortium 52 Mist-Birkenfeld Rural Fire Protection District	0 111.111	0 5.373	0 20,253	0 1.145	0 35,281	0 5,014		0 0	0	0 21,219	0 13.097	0 23.955	0 1,629	0 (2.634)	0 22,950
	52 Mist-Birkenteid Rural Fire Protection District 53 Linn-Benton Housing Authority	1,412,221	5,373 68,296	20,253	1,145	35,281 63,693			0 0	0	21,219	13,097	23,955 304,467	1,629	(2,634)	22,950 306,880
275	54 Western Lane Ambulance District	1,993,494	96,406	363,378	20,538	112,917	40,217		0 0	0	93,728	31,528	429,785	(3,865)	(4,046)	421,874
	56 Sandy Area Sch Trans Agency	0 1,720,817	0 83,219	0 313,674	0 17,728	0 1,753	408 34,297		0 0	0	0 55,911	0 4,416	0 370,998	0 (13,416)	123 6,886	123 364,468
	57 City of Stayton 58 Mohawk Vallev Rural Fire District	1,720,617	6.307	23.772	1,344	13.859			0 0	0	6,650	9,353	28.116	3,269	(2,350)	29,035
	60 Knappa Svensen Burnside Rural Fire Protection District	207,230	10,022	37,774	2,135	37,687			0 0	0	0	679	44,678	9,390	456	54,524
	61 Clackamas River Water 63 Junction City Fire Department	4,059,894 359,970	196,338 17.408	740,046 65.616	41,826 3,709	0 12.936	193,840 22,720		0 0	0	534,064 57,297	23,237 1.529	875,289 77.607	(135,287) (11,257)	42,159 7.066	782,161 73,416
	65 Green Sanitary	472,661	22,858	86,158	4,870	10,975			0 0	0	12,223	6,332	101,903	(837)	176	101,242
276	66 Southwest Lincoln County Water District	479,128	23,171	87,336	4,936	39,237			0 0	0	6,298	2,495	103,297	6,542	1,227	111,066
	67 Springfield Utility Board 68 Lake County Library District	86,372 202,188	4,177 9,778	15,744 36,855	890 2,083	8,072 12.082	2,561 8.848		0 0	0	0 19.931	227 2,077	18,621 43,591	2,347 (2,666)	775 2,009	21,743 42,934
277	71 Harbor Water PUD	184,885	8,941	33,701	1,905	16,367	16,520		0 0	0	2,825	0	39,860	3,455	4,812	48,127
	72 Umatilla County Soil & Water District	82,126	3,972	14,970	846	7,966			0 0	0	42,572	11,617	17,706	(8,351)	(4,213)	5,142
	73 Housing Authority of Jackson County 74 Oregon Trail Library District	4,105,982 160,740	198,567 7,773	748,447 29,300	42,301 1,656	26,322 436			0 0	0	251,294 18,681	23,114 4,340	885,225 34,655	(56,280) (4,462)	34,492 (1,399)	863,437 28,794
277	76 Rainier Cemetery District	21,414	1,036	3,903	221	6,328	679		0 0	0	13,020	3,087	4,617	(2,116)	(1,002)	1,499
	77 City of Newberg	10,635,572	514,341	1,938,675	109,571	56,862			0 0	0	564,548	242,687 654	2,292,966	(126,546)	(63,819)	2,102,601
	78 Mulino Water District 23 79 Brownsville Rural Fire Protection District	98,023 166,904	4,740 8,072	17,868 30,424	1,010 1,720	1,303 30,479			0 0	0	5,670 8,022	2,384	21,133 35,984	(1,018) 6,945	483 838	20,598 43,767
	30 Nehalem Bay Health District	73,528	3,556	13,403	758	8,494	384		0 0	0	1,119	2,352	15,852	1,795	(570)	17,077
278	31 North Bend Coos-Curry Housing Authority	541,779	26,201	98,757	5,582	2,994	102,183		0 0	0	188,383	0	116,804	(46,129)	32,365	103,040

Part	Total for all entities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	C	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
Part				Defe		sources					Resources			Pension	Expense	
Prof.   Prof		Employer Net	Differences				Differences between	Differences						Amortization of	Amortization of	
The column   Part   P																
The content of the																
1.   1.   1.   1.   1.   1.   1.   1.	2782 Millington Rural Fire Protection District				132	5,633			0 0	0	0					
Section   Sect						0			0 0	0						
Property		288,807			2,975				0 0	0			62,265			
Section   Company   Comp	2786 Seal Rock Rural Fire Protection District	0	0	0			2,793		0 0	0	41,364	4,919		(8,997)	(1,092)	(10,089)
Procession   Process   P						0			0 0	0						
Programme   Prog						105.999			0 0	0						
200   100		528,945	25,580	96,417	5,449	1,919	8,755		0 0	0	57,674	15,475				93,681
200   100									0 0	0						
Column   C									0 0	0						
200   10   10   10   10   10   10   10	2797 Vernonia Fire	65,942	3,189	12,020	679	727	3,919		0 0	0	2,228	0	14,217	(274)		15,045
March   Marc									0 0	0						
Second Company No. 1997   1997   1998   1979   19									0 0	0						
24   24   24   25   25   25   25   25	2802 Rural Road Assessment District 3	263,082	12,723	47,955	2,710	5,610	4,733		0 0	0	74,724	6,683	56,719	(17,247)	(1,280)	38,192
March Comp.   Section   March Comp.   Marc							808		0 0	0						
1900   1900							0 1.595		0 0	0						
200   Green Printer   Company   Co	2808 Lifeways	0	0	0	0				0 0	0	0	0	0	0	0	0
Math Counted Desire From Princips   Math Counted Desire   Math C						0	0		0 0	0						
2012 Workshore Development Doord   0   0   0   0   0   0   0   0   0									0 0	0						
2017   Colorado Service District   17,000   17	2812 Workforce Development Board	0,010,100	0		0	0	0		0 0	0	0	0	0	0	0	0
2217   Window Part   144,899   71,127   72,127		0		0	0				0 0	0			0		,	
281 Marrier Young Dates   19,303   9,405   15,707   20,000   19,00							6,944		0 0	0						
220 Cereal Origon, Coase Fire Researce Directs 177.078 179.078			9,493	35,783	2,022	19,393			0 0	0				(1,661)		40,660
221   Thermon Covery South And When Connewsorten Denied   197,089   9,055   9,125   1,250   2,937   9,415   0   0   1,026   0   1,026   0   1,077   1,416   1,006   1,007									0 0	0						
2012 Description Classified Flower Production District 2   189-186   9,11   53,071   1,200   1,466   4,200   0   0   5,160   35,071   1,400   1,401   1,301   4,042   1,401   1,301   4,042   1,401									0 0	0						
220. Gibs Fine Department 4, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10									0 0	0						
2025 Nombern Gregor Commissions		0				0	-		0 0	0			0			
2200 Wasson Carry's Sol-Wasson Country Sol-Wasson C							0		0 0	0						
2289 Habbard Rum Fime Protection District   0   0   0   0   0   0   0   0   0	2826 Wasco County Soil-Water Conservation District	427,751	20,686	77,971	4,407	0	173		0 0	0	43,107	6,292	92,221	(12,688)	(2,582)	76,951
2830 Newton-Conventage Performation ( 20,001		3,707,477	179,295	675,807	38,196	0			0 0	0			799,310			
2815 Cheeps Advanced Technology Connection, no. 1,460		208.013	10.060	0 37.917	2.143	250			0 0	0			0 44.846			(8,127) 43.340
2838 Boardmin Fourill Friedrick District 434,513 21,013 79,204 4,477 1,679 34,449 0 0 0 33,350 5,529 93,678 (11,078) 6,477 99,077 2834 Crossent District 237,803 115,00 43,347 2,450 50,00 0 0 0 33,004 13,001 13,004 12,001 15,269 (27,983) (3,169,00 235) (14,490) (14		0		0	0	0	0		0 0	0			0	0	0	0
2836 Venezoem Roural Fire Protection Datrict									0 0	0	0					
2835 Nort Clackams County Water Commission									0 0	0						
2838 High Desem Planks & Recreation District 183,486 8,874 34.48 11,800 919 5,574 0 0 0 0 11,1079 496 8,217 (111) 256 8,382 2289 North Norw World Control District 183,496 8,874 34.48 11,800 919 5,574 0 0 0 0 0 252,237 44.10 52,140 (3,877) (485) 12,800 12	2835 North Clackamas County Water Commission		14,005	52,789	2,984	0	0		0 0	0	56,304	19,986	62,436	(14,946)	(8,341)	
2839 North Morrow Vocotr Control District 183.488 8.874 33.448 1,890 919 5.974 0 0 0 9.154 0 39.561 (2.088) 1.883 39.368 2.806 2.806 2.806 2.806 2.906 0 0 0 2.2297 4,410 5.216 2.808 1.883 39.368 2.806 2.906 0 0 0 0 9.25297 4,410 5.216 2.808 1.883 39.368 2.806 2.906 0 0 0 0 9.25297 4,410 5.216 2.808 1.883 39.368 2.806 2.906 0 0 0 9.25297 4,410 5.216 2.808 1.883 39.368 2.806 2.906 0 0 0 9.25297 4,410 5.216 2.808 1.883 39.368 2.808									0 0	0						
2840 Camon Beach Rum Fire Protection District 241,845 11,969 44,084 2.492 8,008 2.296 0 0 0 0.2237 4.410 52,140 (3,877) (4,85) 47,778 2244 Usefun Yaley Water Conservation District 134,246 6,11 2,410 1,323 10,429 10,300 0 0 0 3,48,973 221,649 2,946,256 (56,767) (7,628) 2.281,861 2.284 Yaleshin Yaley Water Conservation District 1 3,827,09 14,044 154,704 8,744 253,900 11,081 0 0 0 0 348,973 221,649 2,946,256 (56,767) (7,628) 2.281,861 2.284 Yaleshin Yaley Water Conservation District 1 3,227,191 158,310 583,171 33,229 139,102 34,282 0 0 0 0 0 0 1,040,900 11,041 34,944 38,641 44,603 15,224 12,12									0 0	0						
2842 Tualatin Valley Water Detrict 1 34,679		241,845		44,084	2,492	8,008	2,296		0 0	0	28,297	4,410	52,140		(485)	47,778
284 Yachsts Rural Five Protection District									0 0	0						
2444 Crook Country, Rural Firer Protection District 1 3,222,191 15,63.10 891,71 33,299 139,102 34,282 0 0 0 0 16,01 13,494 696,841 44,669 15,524 747,034 245 245 245 247,004 15,0									0 0	0						
2845 Jefferson County Library District				589,171			34,262		0 0	0	0	13,494			5,524	
2847 Sweet Homee Fire and Ambulance District 1,855,737 89,744 338,288 19,18 55,092 26,159 0 0 0 40,098 82,99 400,086 (1,901) 2,603 40,0788 2848 Labar Angular District 286,834 13,871 52,285 2,955 682 11,155 0 0 0 0 17,900 12,647 61,840 (5,906) (5,114) 49,820 2850 Lake County-4-H. & Ethenison Service 1 0 0 0 0 0,00 12,647 61,840 (5,906) (6,114) 49,820 2850 Lake County-4-H. & Ethenison Service 1 10,632 51,57 19,437 10,99 7,834 5,394 0 0 0 0 6,529 228 228 22,99 370 1,750 25,100						0			0 0	0						
2848 Lane Transel District 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									0 0	0						
2851 Lake County 4-H & Extension Service 0 0 0 3,98 0 0 0 3,9160 5,734 0 7,945 (2,197) (10,142) 2851 East Urmstille County Rural Fire Protection District 106,632 5,157 19,437 1,099 7,834 5,594 0 0 0 0 5,529 2,736 22,89 370 1,750 2,5109 2,855 Choice Uniquition District 161,188 29,751 112,138 6,338 6,583 15,15 0 0 0 0 0 0 1,970 2,81 112,134 132,831 134,779 2,855 3,100 1 0 0 0 0 0 0 1,970 2,81 14,701 132,831 134,801 134,779 2,855 3,100 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2848 Lane Transit District	0	0	0	0	0	0		0 0	0	0	0	0	0	0	0
2851 East Umatilla County Rural Fire Protection District 106,632 5,157 19,437 1,099 7,834 5,394 0 0 0 6,529 228 22,989 370 1,750 25,109 2852 Cohoco Irrigation District 615,188 29,751 12,138 6,338 65,637 1,515 0 0 0 0 0 1,970 28 12,631 15,840 (3,632) 141,779 2853 Mill City Rural Fire Protection District 68,204 3,298 12,432 703 1,182 714 0 0 0 0 1,970 28 14,704 6 323 15,033 2854 Sunset Empire Transportation District 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		286,834	13,871	52,285	2,955				0 0	0			61,840			
2852 Ochoco Infrastron District 615,188 29,751 112,138 6,338 65,637 1,515 0 0 0 1,070 1,211 132,631 15,840 (3,692) 144,779 2855 Mill Clify Rural Fire Protection District 68,204 3,298 12,432 703 1,1182 714 0 0 0 0 1,970 2,81 14,704 6 323 15,303 2854 Sunset Empire Transportation District 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		106.632	5.157	19.437	1.099				0 0	0			22.989			
2854 Surset Empire Transportation District 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									0 0	0	0	17,911		15,840		
2855 Harney Hospital 12,890,403 623,385 2,348,691 132,801 635,783 0 0 0 0 0 429,104 2,779,094 195,761 (161,408) 2,813,447 2856 Mid-Columbia Council Of Governments 20,070 971 3,658 207 34 0 0 0 0 4,58 4,155 4,327 12,610 (15,09) 1,572 2857 Sunriver Service District 2,596,397 12,5563 473,277 26,749 0 5,216 0 0 0 297,557 23,137 59,768 (76,277) (5,479) 478,012 2858 Nesika Beach-Ophir Water District 145,977 7,059 26,609 1,504 4,913 0 0 0 0 297,557 23,137 59,768 (76,277) (5,479) 478,012 2858 Nesika Beach-Ophir Water District 145,977 7,059 26,609 1,504 4,913 0 0 0 0 4,850 3,688 31,472 (41) (1,505) 29,926 2859 South Lane County Fire and Rescue 3,532,453 170,813 643,903 36,393 0 12,9777 0 0 0 0 373,831 99,971 761,56 (97,20) (16,681) 467,935 2860 Coos County Airport District 920,705 44,526 167,828 9,485 20,328 0 0 0 0 0 373,831 198,499 6,452 (14,732) 190,219 2861 Mt Angel Fire District 43,249 2,092 7,884 446 8,184 4,214 0 0 0 0 0 0 4,851 198,499 6,452 (14,732) 190,219 2864 Tri-City Water and Sanitary Authority 544,900 26,352 99,325 5,614 8,151 36 0 0 0 0 7,003 13,597 117,477 1,431 (4,537) 114,371 2865 Tri-County Cooperative Weed Management Area 38,343 1,854 6,989 395 0 1,812 0 0 0 0 12,986 2,629 8,266 (3,661) (837) 3,768 2866 Efferson Behavioral Health 6,688 294 1,110 63 514 0 0 0 0 0 0 481 942 1,12 83 (290) 1,105		68,204		12,432	703	1,182			0 0	0			14,704	6	323	15,033
2856 Mid-Columbia Council Of Governments 2,596,397 971 3,658 207 34 0 0 0 4,548 4,155 4,327 (1,261) (1,509) 1,557 2857 Suniver Service District 2,596,397 125,553 472,777 26,749 0 5,216 0 0 0 0 297,557 23,137 559,768 (76,277) (5,479) 478,012 2858 Nesika Beach-Ophir Water District 145,977 7,059 26,609 1,504 4,913 0 0 0 0 0 0 4,850 3,688 31,472 (41) (1,505) 29,926 2859 South Lane County Fire and Rescue 3,353,453 170,831 643,903 36,393 0 122,977 0 0 0 0 373,831 99,971 761,576 (97,20) (16,861) 647,925 2860 Coos County Alprort District 920,705 44,526 167,828 9,485 20,328 0 0 0 0 0 0 0 42,831 198,499 6,452 (14,732) 190,219 2861 Mr Angel Fire District 43,249 2,092 7,884 446 8,184 4,214 0 0 0 0 2,061 0 9,324 2,088 1,239 12,621 2864 Thr-City Water and Saniara Authority 544,900 26,352 99,325 5,614 8,151 36 0 0 0 7,003 13,597 117,477 1,431 (4,537) 114,371 2,865 Thr-County Cooperative Weed Management Area 38,343 1,854 6,989 395 0 1,812 0 0 0 0 12,986 2,629 8,266 (3,661) (837) 3,768 2866 2866 3866 286 2866 3,861 6,988 296 1,110 63 514 0 0 0 0 0 0 481 9,42 1,26 83 (290) 1,105		12.890.403		2.349.691	132.801	635.783			0 0	0	0		2,779,094	195.761	(161.408)	2.813.447
2858 Nesika Beach-Ophir Water District 145,977 7,059 26,609 1,504 4,913 0 0 0 0 4,850 3,688 31,472 (41) (1,505) 29,926 2859 South Lane County Free and Rescue 3,532,453 170,831 643,903 36,393 0 122,977 0 0 0 0 373,831 99,971 761,576 (97,320) (16,861) 647,935 2860 Coos County Airport District 920,705 44,526 167,828 9,485 20,328 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2856 Mid-Columbia Council Of Governments	20,070	971	3,658	207	34	0		0 0	0		4,135	4,327	(1,261)	(1,509)	1,557
2859 South Lane County Fire and Rescue 3,532,453 170,831 643,903 36,393 0 122,977 0 0 0 373,831 99,971 761,576 (97,320) (16,861) 647,395 2860 Coox County Airport District 920,705 44,526 167,828 9,485 20,328 0 0 0 0 0 0 0 42,811 198,499 6,452 (14,732) 192,219 2861 Mt Angel Fire District 43,249 2,092 7,884 446 8,184 4,214 0 0 0 0 0,081 0 19,324 2,058 1,239 12,621 2864 Tir-City Water and Sanitary Authority 544,900 26,352 99,325 5,614 8,151 36 0 0 0 0 7,003 13,597 117,477 1,431 (4,537) 114,371 2865 Tir-County Cooperative Weed Management Area 38,343 1,854 6,989 395 0 1,812 0 0 0 12,986 2,699 8,266 (3,661) (837) 3,768 2866 Jefferson Behavioral Health 6,088 294 1,110 63 514 0 0 0 0 0 0 0 481 942 1,312 83 (290) 1,105									0 0	0						
286 Cos County Airpoirt District 920,705 44,526 167,828 9,485 20,328 0 0 0 0 0 42,831 198,499 6,452 (14,722) 190,219 2861 Mt Angel Fire District 43,249 2.092 7,884 446 8,184 4,214 0 0 0 0 2,081 0 9,324 2,058 1,239 12,621 2864 Th'-City Water and Sanitary Authority 544,900 26,352 99,325 5,614 8,151 36 0 0 0 7,003 13,597 117,477 1,431 (4,537) 114,371 2865 Th'-County Cooperative Weed Management Area 38,34 1,854 6,989 395 0 1,812 0 0 0 12,986 2,629 8,266 (3,661) (837) 3,768 2865 Jefferson Behavioral Health 6,088 294 1,110 63 514 0 0 0 0 0 481 942 1,312 83 (290) 1,105						4,913			0 0	0						
2864 Tri-City Water and Sanitary Authority 544,900 26,352 99,325 5,614 8,151 36 0 0 0 7,003 13,597 117,477 1,431 (4,537) 114,371 2865 Tri-County Cooperative Weed Management Area 38,343 1,854 6,989 395 0 1,812 0 0 0 12,986 2,629 8,266 (3,661) (837) 3,768 2866 Jefferson Behavioral Health 6,088 294 1,110 63 514 0 0 0 0 481 942 1,312 83 (290) 1,105	2860 Coos County Airport District		44,526	167,828	9,485		0		0 0	0	0			6,452	(14,732)	190,219
2865 Tri-County Cooperative Weed Management Area 38,343 1,854 6,989 395 0 1,812 0 0 0 12,986 2,629 8,266 (3,661) (837) 3,768 2866 Jefferson Behavioral Health 6,088 294 1,110 63 514 0 0 0 0 481 942 1,312 83 (290) 1,105									0 0	0		12 507				
2866 Jefferson Behavioral Health 6,088 294 1,110 63 514 0 0 0 0 481 942 1,312 83 (290) 1,105									0 0	0						
2867 West Multnormah Soil And Water Conservation District 761,591 36,831 138,824 7,846 16,291 40,908 0 0 0 88,747 8,349 164,195 (17,227) 7,539 154,507			294				0		0 0	0	481	942		83		1,105
	2867 West Multnomah Soil And Water Conservation District	761,591	36,831	138,824	7,846	16,291	40,908		0 0	0	88,747	8,349	164,195	(17,227)	7,539	154,507

Employ   Company   Compa							
Different					Pensio	n Expense	
Employse   Composition   Com					Amortization of	Amortization of	
Second Stand Wash Processed and Wash Processed Second Se	Employer Share of					Employer-Specific	Forestones Total
Marie   Mari	Collective Expense/(Income)	nare Ex			Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
2272   European Communications of Southern Clasgook   4,556   720   727   727   0   0   0   0   0   0   0   0   0	104,841		Ехро				128,711
2017   Marie Fine Fine Fine Fine Fine Fine Fine Fi	17,845						16,535
SETT   Unstable Memor Ratio on Chine Desire   19,700   1,900	978 8,810						504 6,418
2017   Company Perfection Chairment   1,000	21,514	0				4,475	27,649
2372   Vernit Fire Processon Desired   19.4,467   4.450   1.7,177   19.5   12.211   2.201   0   0   1.2,1565   6.60	10,397	0					12,629
2072   Ludimonto Ruel File Processor Daries   9,008   4,348   16,380   201   27,047   4,700   0   0   6,657,756   5,557,757	469,280 20.151						541,444 20.070
2800 Chargo-to-bermary   42,349,816   20,04,811   7,227,000   4,386,102   0   0   0   0   45,671,85   55,573,761	19,384	0					30,757
2823 Lame Fire Authority 2824 Mar Community College 2824 Lame Community College 3824 Lame Community College 3824 Lame Community College 3826 L	91,411,841	0,761		91,411,841	(12,693,646	(2,131,414)	76,586,781
2864 Merit Contrail Publish District   1,450,887   70,150   294,434   14,946   622,562   10,431   0   0   291,749   3,800	7,961	0			3,282		12,660
285   Size Faul Fire Protection District	973,450 312,759						977,986 479.320
2807 Umahis Committy College	18,019						26,812
2000 Chishop Community College	0	0		0	0	6,115	6,115
201   Blas Mountain Community College	843,000 1,211,892						923,678 1,208,582
2002 Trassum Valley Community College	2,494,977						2,466,376
2004   Lain Community College	2,122,294	5,065		2,122,294	181,208	(197,497)	2,106,005
2906 Mithod Community College 8,263.00 (4 1,428.086 5,382.00 30,429 3,961.006 0 0 0 149.542 2,505.390 2506 Kimmlo Community College 8,864.881 4190.38 1,573.682 1,728.145 0 0 0 0 0 0 25.862.44 178.164 2506 Calcium Community College 3,026.574 1,422.91 5,589.731 315.522 1,728.145 0 0 0 0 0 0 25.862 1,718.145 1 0 0 0 0 0 0 25.862 1,718.145 1 0 0 0 0 0 0 25.862 1,718.145 1 0 0 0 0 0 0 25.862 1,718.145 1 0 0 0 0 0 0 0 25.862 1 1,718.145 1 0 0 0 0 0 0 0 0 25.862 1 1,718.145 1 0 0 0 0 0 0 0 0 0 25.862 1 1,718.145 1 0 0 0 0 0 0 0 0 0 0 0 25.862 1 1,718.145 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,052,511						2,893,411
2000   Chaman Community College	10,074,279 6,366,503						8,815,821 6,593,336
290 Clackamas Community College 3,065,374 1,482,991 5,589,751 315,925 1,794,145 0 0 0 0 228,883 1,199,747 2,200 1,200 1,200,042 2,200,042 2,200 1,200,042 2,	1,868,099	8,164		1,868,099	33,260	84,584	1,985,943
2919 Portland Community College 47,876,101 2,151,261 87,277 439,32 0 0 0 0 0 1265,006 5,009,422 2919 Chemistics Community College 24,74,670 1,135,245 4,279,014 2,151,261 8,277,77 439,32 2,889,533 0 0 0 0 0 0 22,206 544,849 2919 2919 2919 2919 2919 2919 2919 29	6,611,272						6,644,365
2919 Chembeke Community College 47,875,110 2,315,261 8,720,779 493,226 2,889,533 0 0 0 0 0 2,322,337 2020 0 0 0 0 2,322,337 2020 0 0 0 0 2,322,337 2020 0 0 0 0 0 2,322,337 2020 0 0 0 0 0 335,136 80,780 2995 Chegan Coast Community College 1,523,104 83,002 350,548 19,812 46,682 13,372 0 0 0 351,316 80,780 2995 Chegan Coast Community College 1,576,699 278,111 1,449,388 53,111 52,166 15,000 0 0 0 790,000 142,204 12,000 142,204 12,000 142,	5,998,814 31,758,309						5,651,543 30,434,741
2922 Rogue Community College	10,321,589						10,365,044
2996 Columbia Gorge Community College	5,060,999	6,492		5,060,999	122,075	(173,473)	5,009,601
2997 Tilamook Bing Community College* 1,977,589	414,610						330,499
2998 Southwestern Community College 10,773,688 521,020 1,963,351 110,994 400,730 0 0 0 0 0 0 0 0 0 0 561,384 2999 Central Oregon Community College 31,355,643 1,516,325,303 140,643 61,562 0 0 0 90,474 342,514 3003 Blaker School District \$1\$ 1226,5830 593,181 2,235,842 126,367 242,838 0 0 0 0 0 0 185,131 300,228 3008 Huntington School District \$1\$ 1986,853 46,864 176,568 9,979 0 40,497 0 0 1813,238 5,660 3016 Burnt River High School \$75,913 47,196 177,892 10,054 109,791 40,801 0 0 0 10,182 0 10,054 10,0	1,241,175 426.341				i (163,216 43,746		1,037,400 450,200
2999 Central Oregon Community College 31,355,843 1,516,382 5,715,611 323,039 140,843 61,562 0 0 0 94,474 342,514 3003 Baker School District 5.5 12,256,830 583,181 12,235,842 126,367 24,2838 0 0 0 0 0 145,131 300,228 3008 Huntington School District 16.1 986,563 46,844 176,568 9,979 0 40,497 0 0 0 0 119,328 5,660 3016 Burnt River High School O 1,000 119,328 5,660 3016 Burnt River High School District 61 975,913 47,196 477,872 10,064 10,791 40,801 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,322,743						2,259,777
3016 Huntington School District 16J 986,853 44,844 176,568 9,979 0 40,497 0 0 0 119,328 5,660 3016 Burnt River High School 975,913 47,196 177,892 10,054 109,791 40,801 0 0 0 0 60,848 1,775 3027 Pine-Eagle School District 61 2,246,621 113,484 427,747 24,176 0 84,776 0 0 0 10,1782 0 3037 Aleas School 2,203,0385 98,190 370,103 20,918 0 86,399 0 0 0 0 153,666 12,177 3039 Convalis School District 503 40,899,896 1,973,584 7,438,916 420,438 774,388 59,186 0 0 0 0 153,666 12,177 3030 Convalis School District 701 8,356,870 40,412 15,23,08 86,095 0 0 0 0 0 0 0 383,299 1,224,531 3043 Philomath School District 701 8,356,870 40,412 15,23,08 86,095 0 0 0 0 0 0 0 388,792 92,379 3049 Montroe Elementary School District 67,093,506 3,244,670 12,229,99 691,220 1,324,760 45,535 0 0 0 0 0 1,817,225 563,366 3038 Welches Elementary School District 26 0 0 0 0 0 3377 0 0 0 0 0 1,817,225 563,366 3038 Welches Elementary School 35 0 0 0 0 0 0 348 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6,760,133	2,514		6,760,133	(157,702	(137,989)	6,464,442
3016 Burn River High School 975.913 47.198 177.892 10.054 109.791 40,801 0 0 0 10.848 1.775 3027 Pine-Eagle School District 61 2.346.621 113.484 427.747 24.176 0 8.6.399 0 0 0 10.153.666 12.177 3030 Convalles Chool District 509.1 40,809.898 1.975.584 7.438.916 420.438 774.398 59.196 0 0 0 0 153.666 12.177 3030 Convalles Chool District 509.1 8.356.870 404.142 1,523.308 86.95 0 0 0 0 0 0 398.792 32.379 3049 Minorae Elementary School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 398.792 32.379 3049 Minorae Elementary School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,644,440 208,836						2,603,365 183,063
3027 Pine-Eagle School District 61	210,401						231,532
3039 Covalis School District 1509.J 40,809.86	505,918	0		505,918	(26,149	) 26,230	505,999
3043 Philomath School District 17J 8,356,870 40,142 1,523,308 86,095 0 0 0 0 0 0 38,792 92,379 3049 Monroe Elementary School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	437,739						408,252
3049 Monroe Elementary School Detrict 67,93,506 3,244,870 12,229,949 691,220 1,324,760 45,555 0 0 0 0 1,817,255 63,366 3033 Welches Elementary School 0 0 0 12,229,949 691,220 1,324,760 45,555 0 0 0 0 0 1,817,255 63,366 3033 Welches Elementary School 0 0 0 0 0 377 0 0 0 0 0 0 0 0 0 0 0 0 0	8,798,371 1,801,692						8,488,450 1,662,783
3083 Welches Elementary School 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0		0	) 0	107	107
3094 Damascus-Union School District 26 0 0 0 0 0 0 0 348 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,464,961	7,366		14,464,961	(51,397		14,251,323
3102 Molalla Elementary School 35  3109 Molalla Elementary School District 40  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0		0	0	158 144	158 144
3111 Sandy Elementary School District 48 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ő	ő		0	0	495	495
3116 Coltin School District 53 5,700,549 275,681 1,039,108 58,729 18,598 208,489 0 0 0 0 889,014 35,432 122 Oregon City School District 62 59,339,628 2,869,690 10,816,556 611,337 961,887 19,993 0 0 0 0 495,468 1,304,509 3138 Canby Elementary School District 165 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0		0	0	587	587
3122 Oregon City School District 62 59,339,628 2,869,690 10,816,556 611,337 961,887 19,993 0 0 0 0 0 0 0 0 0 43,330 0 0 0 0 0 0 3150 Gladstone School District 115 6,347,557 306,971 1,157,046 65,395 2,331,871 19,047 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 1,229,004	0 E 122		1 220 004	0 (240,644	1,425 ) 43,375	1,425 1,031,735
3138 Canby Elementary School District 86 0 0 0 0 0 0 0 4,330 0 0 0 0 0 0 586,046 13106 Ideatone School District 115 6,347,557 306,971 1,157,046 65,395 2,331,871 19,047 0 0 0 0 0 0 586,046 13174 Canby Union High School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12,793,271						12,664,844
3174 Canby Union High School 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0		0	0	1,469	1,469
3175 Sandy Union High School 0 0 0 0 0 0 1,316 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,368,496	6,046		1,368,496	636,803	(140,502) 234	1,864,797 234
3176 Molalía Union High School 0 0 0 0 0 0 823 0 0 0 0 0 0 0 0 3179 Clatsop County School District 1C 6,926,863 334,986 1,262,644 71,363 2,127,439 14,747 0 0 0 0 0 0 695,775 3186 Jewell School District 8 3,139,346 151,820 572,247 32,343 51,395 81,951 0 0 0 0 557,494 13,435 3187 Seaside Schools 12,145,085 587,341 2,213,832 125,123 0 0 0 0 0 0 640,312 102,343 3195 Warrenton-Hammond School District 7,210,898 348,722 1,314,418 74,289 82,074 6,525 0 0 0 293,253 75,150 3230 Vermonia School District 6,131,081 296,502 1,117,587 63,165 0 201,256 0 0 0 599,281 60,792	0	0		0	) 0	467	467
3186 Jewell School District 8 3,139,346 151,820 572,247 32,343 51,395 81,951 0 0 0 557,494 13,435 3187 Seaside Schools 12,145,085 587,341 2,213,832 125,123 0 0 0 0 0 640,312 102,343 3195 Warrenton-Hammond School District 7,210,898 348,722 1,314,418 74,289 82,074 6,525 0 0 0 0 293,253 75,150 3230 Vermonia School District 6,131,081 296,502 1,117,587 63,165 0 201,256 0 0 0 599,281 60,792	0	ō		0	0	342	342
3187 Seaside Schools 12,145,085 587,341 2,213,832 125,123 0 0 0 0 0 640,312 102,343 3195 Warrenfon-Hammond School District 7,210,898 348,722 1,314,418 74,289 82,074 6,525 0 0 0 293,253 75,150 3230 Warrenfon School District 6,131,081 296,502 1,117,587 63,165 0 201,256 0 0 0 599,281 60,792	1,493,391						1,941,807
3195 Warrenton-Hammond School District 7,210,898 348,722 1,314,418 74,289 82,074 6,525 0 0 0 293,253 75,150 3230 Vermonia School District 6,131,081 296,502 1,117,587 63,165 0 201,256 0 0 0 599,281 60,792	676,824 2,618,408						572,849 2,409,824
3230 Vernonia School District 6,131,081 296,502 1,117,587 63,165 0 201,256 0 0 0 599,281 60,792	1,554,627			1,554,627	(69,153	(25,096)	1,460,378
	1,321,825						1,163,446
3241 Coguille School District 8 8,486,114 410,392 1,546,867 87,427 0 427,609 0 0 0 904,450 36,661 3242 Coos Bay School District 9 20,865,056 1,009,043 3,803,328 214,959 0 201,802 0 0 0 1,256,349 0	1,829,556 4,498,382	6,661					1,680,287 4,238,257
3242 Olds by Solido Pisitin's 21,060,006 1,009,043 5,003,262 214,909 0 201,602 0 0 0 1,256,349 0 3245 North Bend Public Schools 15,575,510 753,238 2,839,138 160,464 361,176 20,959 0 0 0 0 62,411 335,099	3,357,987	5,099					3,374,614
3252 Powers School District 1,317,271 63,704 240,115 13,571 0 68,811 0 0 0 329,685 10,102	283,996				(86,948	) 11,900	208,948
3257 Myrtle Point School District 41 7,991,263 386,461 1,456,665 82,329 138,519 131,614 0 0 0 288,569 30,456 3264 Bandon School District 6,668,047 293,453 1,106,097 62,515 0 258,318 0 0 0 0,1199,755 61,750	1,722,869 1,308,235						1,708,237 1,007,053
3204 Ballouti School District 0,000,007 293,433 1,100,097 02,515 0 256,516 0 0 0 0 1,199,793 01,790 3274 (Crock County School District 12,282,466 593,985 2,238,874 126,538 1,716,061 5,466 0 0 0 0 0 1,425,416	2,648,027					(398,992)	2,764,786
3275 Port Orford-Langlois School District 2Cj 3,295,366 159,365 600,687 33,950 33,684 89,265 0 0 0 159,148 10,524	710,461					) 18,773	687,736
3277 Curry County School District 3C 0 0 0 0 0 1,229 0 0 0 0 0	0	0		0	0	445	445
3281 Ophir School 0 0 0 0 465 0 0 0 0 0 3281 Spital River School District 16 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0		0	0	193 194	193 194
3283 Brookings-Harbor School District 17C 8,268,801 399,883 1,507,255 85,188 902,040 0 0 0 0 0 701,559	1,782,704	1,559				(194,952)	1,831,400
3288 Central Curry School District 1 4,054,313 196,068 739,029 41,769 0 161,199 0 0 0 734,077 5,160	874,086	5,160		874,086	(191,963	) 37,472	719,595
3291 Bend-La Pine Public Schools 126,760,591 6,130,196 23,106,194 1,305,931 852,217 20,6208 0 0 729,014 1,837,857 3296 Stitlers School District 5,721,169 276,678 1,042,867 59,941 446,848 32,604 0 0 0 7,709 481,140	27,328,830						27,081,459 1,238,079
3296 Sisters School District 5,721,169 276,678 1,042,867 58,941 446,848 32,694 0 0 0 7,709 481,140	1,233,450	1,140		1,∠33,450	115,113	(110,484)	1,238,079

Total for all entit	ities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	0	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
				Defe	erred Outflows of Res	ources				Deferred Inflows of	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of			
Employer Number	Employer Name	Liability/(Asset) at	and Actual Experience	Changes in	Investment Earnings	Employer Proportion	and Proportionate Share	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
	kland School District	5,156,683	249,379	Assumptions 939,971	53,126	Proportion	of Contributions 142,117	Experience	Assumptions 0 0	Earnings	630,796	12,974	1,111,750	(163,272)	33,073	981,551
	seburg Public Schools	32,022,059	1,548,600	5,837,050	329,902	837,245		Č	0 0	0	030,730	1,391,560	6,903,766	206,676	(317,328)	6,793,114
	de School District 12	4,653,308	225,036	848,215	47,940	0	21,802	(	0 0	0	95,545	65,820	1,003,225	(27,390)	(4,665)	971,170
	ys Creek School District 15 uth Umpqua School District	2,059,476 2,426,618	99,597 117,352	375,406 442,329	21,217 25,000	0 1,024,608	76,158 2.485	(	0 0	0	379,256	19,161 194,132	444,011 523,165	(114,705) 259,733	11,053 (47,270)	340,359 735,628
	mas Valley School District 21	2,087,507	100.953	380.515	21,506	1,024,008	118.263	(	0 0	0	91.268	194,132	450.054	(23,923)	36.780	462,911
	rth Douglas School District 22	3,377,069	163,316	615,579	34,792	0	91,461	(	0 0	0	425,003	28,587	728,076	(118,978)	7,267	616,365
	ncalla School District 32	2,832,426	136,977	516,301	29,181	33,229		(	0 0	0	333,013 164.896	0	610,654	(69,901)	20,450	561,203
	ton School District 34 npqua School District	2,318,722	112,134	422,662	23,888	0	75,555 413		0 0	0	164,896	0	499,903	(44,126)	19,788 173	475,565 173
3335 Ride	Idle School District	3,939,800	190,530	718,155	40,589	10,602		Ċ	0 0	0	195,585	0	849,397	(58,481)	40,253	831,169
3338 Glei		3,124,382	151,096	569,519	32,188	0	90,975	(	0 0	0	439,522		673,598	(134,125)	8,913	548,386
	nston-Dillard Schools therlin School District 130	1,378,912 6,228,340	66,685 301,205	251,351 1,135,315	14,206 64.166	664,226 838,424		(	0 0	0	0	91,423 617.150	297,285 1,342,793	157,623 214,729	(21,726) (161,863)	433,182 1,395,659
	ington Public Schools	1,915,064	92,613	349,082	19,730	030,424	71,869	Č	0 0	0	340,598	17,535	412,877	(92,335)	11,943	332,485
	ndon Admin School District 25J	1,265,103	61,181	230,606	13,034	593		(	0 0	0	379,877	9,475	272,749	(97,440)	15,896	191,205
	nirie City School District 4 nument School District 8	1,944,296 1,023,465	94,027 49,495	354,410 186,559	20,031 10,544	0 6,106	38,672 45,752	(	0 0	0	87,680 127,206		419,179 220,653	(26,288) (31,808)	1,228 12,249	394,119 201,094
	yville School District 16J	1,104,525	49,495 53,415	201,335	11,379	18,487		(	0 0	0	102,276	2,424	238,129	(19,263)	8,204	201,094
3376 Lon	ng Creek Schools	703,093	34,002	128,161	7,244	16,956	50,473	Č	0 0	0	43,774	3,960	151,583	(5,394)	12,620	158,809
	rns-Slater School District	0	0	0	0	0	426	(	0 0	0	0	0	0	0	185	185
	ane Elementary School le Creek School	509,223 63,325	24,626 3,062	92,822 11.543	5,246 652	26,115 523	17,030 2,514	(	0	0	37,049 6,220		109,786 13,653	(6,466) (1,451)	3,814 710	107,134 12,912
	mond School District 7	227,322	10,993	41,437	2,342	5,506	4,467	Č	0 0	0	58,272		49,009	(14,540)	(3,834)	30,635
3397 Sun	ntex School District	218,153	10,550	39,765	2,247	3,401	4,725	(	0 0	0	22,616	68	47,032	(4,489)	1,221	43,764
	ewsey School	0	0	0 37,735	0	0	9,939	(	0 0	0	25,942		0	(10,809)	(2,042)	(12,851)
	enchglen School District Ids-Trout Creek 33	207,013 255,530	10,011 12,358	37,735 46.579	2,133 2,633	2,509 23,497	6,176 4.687		0 0	0	48,849 39,432	2,987 3.460	44,631 55.091	(11,951) (6.096)	635 143	33,315 49.138
	ane Union High School	1,153,828	55,800	210,322	11,887	0	12,187	ì	0 0	0	334,846		248,758	(86,662)	(2,854)	159,242
	rns Union High School	0	0	0	0	0	1,340	(	0 0	0	0	0	0	0	499	499
	od River County School District y of Phoenix School District	33,241,447 14,876,779	1,607,571 719,447	6,059,323 2,711,771	342,465 153,266	185,510 340,485	13,371 30,763	(	0 0	0	888,795 575,018	876,879 409,168	7,166,658 3,207,345	(242,352) (110,369)	(248,774) (108,200)	6,675,532 2,988,776
	nland Public Schools	29,160,608	1,410,219	5,315,459	300,423	0	1,300,892	Č	0 0	0	2,411,780		6,286,854	(664,623)	365,393	5,987,624
	ntral Point School District 6	40,693,502	1,967,955	7,417,699	419,238	49,661	1,511,284	(	0 0	0	3,419,868	25,755	8,773,277	(886,863)	390,523	8,276,937
	gle Point School District 9 gue River School District	34,783,818 6,814,088	1,682,160 329,532	6,340,470 1,242,087	358,355 70,201	0	1,457,313 302,257	(	0 0	0	3,155,129 875,547	0 37,963	7,499,185 1,469,077	(857,715) (250,765)	409,735 53,948	7,051,205 1,272,260
	spect School District	2,334,873	112,915	425,606	24,055	13,206		Č	0 0	0	261,614	601	503,385	(70,004)	19,392	452,773
	tte Falls School District	2,204,280	106,600	401,801	22,709	7,397	61,171	(	0 0	0	224,252	3,853	475,230	(53,080)	16,042	438,192
	ehurst School Iver School District 4	210,742 7.356,264	10,192 355,752	38,414 1,340,916	2,171 75.787	6,990 32.184		(	0 0	0	117,189 136.552	5,128	45,435 1,585,967	(25,433) (25,200)	1,695 69.444	21,697 1.630,211
	nwood School	7,356,264	3,397	1,340,916	75,767	24,546		(	0 0	0	4,950	0	15.142	6,287	2,017	23,446
3447 Mad	dras School District	26,035,437	1,259,085	4,745,796	268,226	0	0	Ċ	0 0	0	1,797,006		5,613,085	(486,753)	(169,411)	4,956,921
	ck Butte School District	333,231	16,115	60,742	3,433	0	5,742	9	0 0	0	62,695	2,171	71,843	(14,882)	2,157	59,118
	sephine County School District Cu	64,056,941	3,097,821	11,676,438	659,937	0	7,876 2,493,448		0 0	0	5,654,722	82,447	13,810,296	(1,505,791)	2,655 648,255	2,655 12,952,760
	math Falls School District 1	0	0	0	0	ő	2,952	Č	0 0	0	0	0	0	0	1,005	1,005
	math County School District	69,009,476	3,337,328	12,579,196	710,959	1,818,052		(	0 0	0	3,642,082		14,878,033	(646,438)	421,464	14,653,059
	math Falls City Schools ion School District 5	31,875,497	1,541,513 0	5,810,335	328,392	0	1,332,970 224	(	0 0	0	3,943,283	33,412	6,872,168	(1,077,447)	355,931 93	6,150,652 93
	ke County School District 7	7,860,203	380,123	1,432,775	80,979	10,206		Č	0 0	0	719,332	210	1,694,613	(187,087)	88,668	1,596,194
	sley School District	1,394,038	67,416	254,108	14,362	509	55,805	(	0 0	0	160,507	0	300,546	(39,349)	14,867	276,064
	rth Lake School District 14 sh School District	2,308,091 188,849	111,620 9,133	420,724 34,424	23,779 1,946	0 1,547	133,635 7,155	(	0 0	0	558,066 19,936	46,729 924	497,611 40,715	(150,080) (4,768)	16,320 1,769	363,851 37,716
	el School District 21	172,779	8,356	31,495	1,780	1,547	10,037	Č	0 0	0	21,423	2,770	37,250	(5,849)	1,659	33,060
	asant Hill School District	8,401,164	406,284	1,531,382	86,552	25,295		(	0 0	0	592,706		1,811,241	(163,340)	59,048	1,706,949
	gene School District 4J	150,521,250	7,279,272 3,640,362	27,437,339 13,721,408	1,550,722	0	1,937,233	(	0 0	0	6,556,229 1,217,430	54,675 1.344.766	32,451,487 16,228,983	(1,908,671)	575,315	31,118,131 15,552,169
	ringfield School District 19 rn Ridge School District	75,275,649 7.867.301	3,640,362	13,721,408	775,516 81,052	349,970	25,210 18.574	(	0 0	0	1,217,430	1,344,766 373,235	16,228,983	(292,999) 68.481	(383,815) (93,228)	1,671,396
	pleton School District	2,632,185	127,294	479,800	27,118	0	73,687	Ċ	0 0	0	412,897	12,395	567,483	(115,338)	13,851	465,996
	eswell School District 40	10,956,606	529,866	1,997,194	112,879	0	183,698	(	0 0	0	621,246	10,169	2,362,179	(166,959)	53,370	2,248,590
	uth Lane School District thel School District	16,458,618 55,111,874	795,946 2,665,234	3,000,112 10,045,912	169,562 567,782	1,772,258	37,209 2,213,004	(	0 0	0	1.960.324	1,386,242 156,660	3,548,380 11,881,793	489,347 (550,388)	(354,065) 514,291	3,683,662 11,845,696
	ow-Applegate-Lorane District 66	3,564,563	172,384	649,756	36,723	ő	146,035	Č	0 0	0	213,120	9,733	768,499	(65,530)	35,751	738,720
	Kenzie School District	3,164,900	153,056	576,905	32,606	0	87,316	(	0 0	0	327,841	33,580	682,334	(93,632)	5,863	594,565
	nction City School District 69 well School District	14,751,102 3,330,989	713,370 161,088	2,688,863 607,180	151,971 34,317	22,488 17,849	500,116 107,383	(	0	0	2,272,371 194,477	52,680 14,130	3,180,250 718,141	(573,367) (44,176)	115,793 22,707	2,722,676 696,672
	well School District kridge School District	5,458,356	263,968	994,961	34,317 56,234	17,849	107,383	(	0 0	0	194,477 508,621	14,130	1,176,789	(133,739)	73,938	1,116,988
3527 Mar	rcola School District 79	2,766,202	133,775	504,229	28,498	93,720	78,853	Ċ	0 0	0	92,472		596,377	(14,556)	10,784	592,605
	angle Lake Schools	3,115,384	150,661	567,879	32,096	32,794		(	0 0	0	283,405	9,022	671,658	(64,112)	22,964	630,510
	slaw School District 97J coln County School District	9,459,699 621,590	457,475 30,060	1,724,334 113,305	97,457 6,404	500,407 312,315	5,288 0	(	0 0	0	26,340 0	384,611 38,242	2,039,455 134,011	115,186 72,631	(97,262) (8,894)	2,057,379 197,748
	n County School District 5	0	0	0	0,404	0.2,515	331	Č	0 0	0	ő	0	0	72,031	126	126
	rrisburg Elementary School District 42J	0	0	0	0	0	2,081	(	0 0	0	0	0	0	0	735	735
3613 Har	HIS OCHOOL	0	0	0	0	0	340	(	υ 0	0	0	0	0	0	141	141

Total for all	entities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	(	0 0	0	396,764,899	232,268,633	2,906,216,056		(5)	2,906,216,057
				Defe	erred Outflows of Res	sources				Deferred Inflows of	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	<b>Employer Contributions</b>	between Expected		and Actual	Changes in	<b>Employer Contributions</b>	Employer Share of			
Employer	Employer Name	Liability/(Asset) at	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
reambor	Central Linn School District 552C	7,285,840	352,346	1,328,079	75,061	14,586			0 0	Lamings 0	560,431	11,179	1,570,784		52,803	1,474,992
	Sweet Home School District 55	8,958,934	433,258	1,633,054	92,298	1,936,275			0 0	0		813,503	1,931,493	510,478	(146,731)	2,295,240
	Wyatt School District 63Cj Scio School District 95C	0 6,463,266	0 312,566	0 1,178,138	0 66,587	0	93 225,794		0 0	0	0 1,022,133	0 46,694	0 1,393,442	0 ! (258,192)	40 61,445	40 1,196,695
3665	Santiam Canyon School District	2,566,921	124,137	467,904	26,445	599,580			0 0	0	125,608	228,372	553,413		(42,094)	614,821
	Harrisburg High School	0	0	0	0		678		0 0	0	0	0	0	0	276	276
	Ontario School District 8C Juntura Grade School	19,125,630 129,066	924,924 6,242	3,486,261 23,526	197,039 1,330	11,247 9,691	82,251 7,772		0 0	0	617,185 20.095	159,997 2,006	4,123,372 27,826			3,956,261 27,381
	Vale School District 15	0	0	0	0	0,001	33		0 0	0	20,000	0	0	0	14	14
	Nyssa School District 26	11,702,560	565,941 21,353	2,133,168	120,564 4.549	C	366,937 21.862		0 0	0	1,589,423 118.034	55,366 4,328	2,523,002		76,257 5,376	2,159,796
	Annex Elementary School Adrian School District 61	441,537 2,727,641	131,910	80,484 497,200	28,101	777			0 0	0	313,612		95,193 588,063		37,924	67,644 545,114
3709	Harper School District 66	1,426,444	68,983	260,015	14,696	14,919	80,006		0 0	0	144,531	3,190	307,533	(34,953)	21,251	293,831
	W W Jones School Vale High School	243,936	11,797	44,465	2,513	8,831	615 873		0 0	0	10,546	1,159	52,591		(282) 364	51,188 364
	Silverton RFD	0	0	0	0	0	838		0 0	0	0	0	0	0	304	306
	Aumsville Elementary	0	0	0	0	C	480		0 0	0	Q	0	0	0	201	201
	Jefferson School District 14Cj North Marion School District 15	4,843,619 12,397,779	234,239 599,562	882,905 2,259,894	49,901 127,726	330,311 757,494			0 0	0	0 22,404	393,153 772,989	1,044,255 2,672,888		(93,472) (228,997)	1,050,794 2,647,080
3732	Marion Elementary School	0	0	0	0		185		0 0	0	. 0	0	0	0	77	77
3735	Salem-Keizer Public Schools	313,463,307	15,159,219	57,138,769	3,229,407	11,225,467			0 0	0	3,315,383		67,580,827		8,485,078	77,494,480
	St Paul School District Eldriedge Elementary	3,189,614 0	154,251 0	581,410 0	32,861 0	0	83,325 332		0 0	0	497,288	18,982 0	687,662	(138,005)	19,234 139	568,891 139
	West Stayton School District	0	0	0	0	Č	348		0 0	0	Ğ	0	Ö	0	146	146
	Bethany Elementary	0	0	0	0	C	146 886		0 0	0	0	0	0	0	61 320	61 320
	Scotts Mills School Gervais Elementary School	0	0	0	0	0	247		0 0	0	0	0	0	) 0	320 102	102
3772	Stayton School District 77J	0	0	0	0	d	2,199		0 0	0	0	0	0	0	800	800
	Mt Angel School District 91	8,165,767	394,900	1,488,474	84,127	588	313,203 652		0 0	0	284,239	0	1,760,491	(76,081)	100,699 272	1,785,109 272
	Silver Crest School District 93 Woodburn School District	59,730,323	2,888,584	10,887,772	615,362	0	2,011,207		0 0	0	5,587,849	143,763	12,877,503	(1,475,483)		11,836,546
3794	Detroit School District 123J	0	0	0	0	C	1,072		0 0	0	0	0	0	0	371	371
	Monitor School District 142J Cloverdale School District 144	0	0	0	0	0	813 499		0 0	0	0	0	0	0	256 192	256 192
	Morrow County Schools	15,829,964	765,544	2,885,520	163,086	ď	25,496		0 0	0	488,230	62,172	3,412,846	(147,456)	(29,553)	3,235,837
	Portland Public Schools	283,305,293	13,700,764	51,641,501	2,918,709	93,946,329			0 0	0	0	27,170,728	61,078,938		(6,743,317)	79,409,100
	Parkrose School District Gresham Grade School District 4	32,625,181	1,577,768	5,946,989	336,116	0	1,111,904 5,184		0 0	0	4,727,866	138,551	7,033,795	(1,293,492)	223,987 2,015	5,964,290 2,015
3823	Orient School	0	0	0	0	ď	1,735		0 0	0	ō	0	0	0	666	666
	Reynolds School District Corbett School District 39	85,519,165 11,514,980	4,135,743 556,869	15,588,618 2,098,975	881,048 118,631	9,087,064 585,604			0 0	0	93,758 47,097		18,437,424 2,482,561		(1,252,078) 190,730	19,502,659 2,847,449
	David Douglas School District	126,423,691	6,113,903	23,044,784	1,302,460	827,175			0 0	0	6,766,347		27,256,197			26,521,669
3847	Riverdale School	6,174,321	298,593	1,125,469	63,610	607,684	22,012		0 0	0	C	227,518	1,331,147		(45,278)	1,445,914
	Barlow-Gresham Uhs District U2-20Jt Dallas School District	0 29.490.920	0 1,426,193	5,375,669	0 303.826	25.884	2,915 1.303.149		0 0	0	0 1,821,237	0	6.358.067	0 (478,826)	970 381.478	970 6,260,719
3859	Central School District 13J	19,394,334	937,918	3,535,241	199,807	2,651,442	25,632		0 0	0	0	1,351,427	4,181,303	688,526	(340,780)	4,529,049
	Perrydale School District 21	3,012,677	145,694	549,157	31,038	070.405	74,988		0 0	0	395,064		649,515		15,726	558,732
	Falls City School District Sherman County School District 9	990,310 0	47,892 0	180,516 0	10,203 0	378,125 0	150		0 0	0	0	78,774 0	213,505	91,446 0	(20,017) 62	284,934 62
3902	Tillamook Public Schools	8,227,371	397,879	1,499,703	84,761	1,941,387			0 0	0	O	771,881	1,773,772		(181,939)	2,108,639
	Neah-Kah-Nie School District Echo School District	10,867,841 2,168,016	525,573 104,846	1,981,014 395,191	111,964 22,336	0 104.982	365,167 1.135		0 0	0	1,472,302 15.828	19,212 87,036	2,343,042 467,411		95,227 (22,308)	2,046,748 467,167
	Umatilla School District 6R	10,328,892	499,510	1,882,773	106,412	15,031			0 0	0	1,031,638		2,226,848			1,980,062
	Ferndale School District 10	0	0	0	0	0	925		0 0	0	0	0	0	0	305	305
	Pendleton School District 16R Athena-Weston School District 29Rj	13,013,672 6,558,613	629,347 317,177	2,372,160 1,195,518	134,071 67,569	2,222,538 17,447			0 0	0	382,634	1,359,744 1,162	2,805,670 1,413,998		(347,804) 49,673	3,079,554 1,370,369
3936	Milton-Freewater Elementary School District 31	0	0	0	0	C	2,072		0 0	0	0	0	0	0	720	720
	Stanfield School District Ukiah School	2,202,100 730,800	106,495 35,342	401,404 133,212	22,687	188,140	12,133 33,357		0 0	0	272,522 118.970		474,760 157.556		(53,338) 5,854	408,878 129,603
	Helix School District	1,895,154	91,650	345,453	7,529 19,525	0	57,065		0 0	0	78,490		408,584			403,462
	Pilot Rock School District 2R	2,044,269	98,862	372,634	21,061	50,153			0 0	0	153,857		440,732			416,065
	Mcloughlin Union High School District La Grande Public Schools	0 12,348,576	0 597,182	0 2,250,925	0 127,219	102,556	1,189 11.188		0 0	0	0 181,250	•	2,662,280		495 (89,713)	495 2,549,923
3966	Union County School District	1,965,016	95,029	358,187	20,244	76,195	29,844		0 0	0	86,129	73,324	423,646	(9,339)	(8,851)	405,456
	North Powder School District	2,089,086	101,029	380,803	21,522	0	105,712		0 0	0	542,269		450,395			318,115
	Imbler School District Cove School District	3,271,016 2,754,736	158,188 133,220	596,248 502,139	33,699 28,380	4,128	142,455 138.858		0 0	0	268,404 292,566		705,212 593,905		44,157 33,186	673,317 539,078
3973	Elgin School District 23	3,881,783	187,725	707,580	39,991	5,506	155,134		0 0	0	184,334	0	836,889	(63,585)	42,614	815,918
	Joseph School District 6 Wallowa School	3,085,091 2,703,573	149,196 130,746	562,357 492,813	31,784 27,853	4,189	156,767 82,435		0 0	0	270,067 329,377	14,015 20,378	665,127 582,874			624,253 499,366
	Enterprise School District 21	2,703,573 3,544,917	130,746	492,813 646,175	27,853 36,521	4,189	82,435 185,162		0 0	0	329,377 525,021	20,378	582,874 764,263		13,605 34,055	499,366 650,350
4003	Troy School District 54	103,268	4,994	18,824	1,064	8,509	4,082		0 0	0	7,590		22,264	1,443	1,418	25,125
	Chenowith School District Dufur Schools	0 3,232,184	0 156,310	0 589,170	0 33,299	0	8,122 143,692		0 0	0	0 291,826	0	0 696,840	) 0 (73,436)	3,662 41.059	3,662 664.463
4012	Durai Goliuus	3,232,164	100,010	509,170	33,299	· ·	143,092		0	U	291,826	U	090,840	(13,436)	41,059	004,463

Total for all enti	ities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	C	0	0	396,764,899	232,268,633	2,906,216,056		(5)	2,906,216,057
				Def	erred Outflows of Re	sources				Deferred Inflows of	Resources			Pension	Expense	
		Employer Net	Differences		Differences between Projected		Differences between	Differences		Differences between Projected		Differences between		Amortization of	Amortization of	
		Pension	between Expected		and Actual	Changes in	<b>Employer Contributions</b>	between Expected		and Actual	Changes in	<b>Employer Contributions</b>	<b>Employer Share of</b>		Employer-Specific	
Employer Number	Employer Name	Liability/(Asset) at	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer Proportion	and Proportionate Share	Collective Expense/(Income)	Change in Proportion	Differences in Contributions	Employer Total Expense/(Income)
	upin Grade School 84	MID 0	Experience 0	Assumptions	Earnings 0	Proportion	116	Experience	0 0	Earnings 0	Proportion	OI CONTIDUTIONS	Expense/(income)	Proportion	49	Expense/(income)
4025 We	est Union School District 1	0	0	0	0	d	23		0 0	0	Ċ	0	0	0	9	9
	sboro Elementary School District 7	0	0	0	0	000.745	6,864		0 0	0	45.000	0	0	0	2,388	2,388
	ston Public Schools nks School District	3,589,177 8,277,095	173,574 400,284	654,243 1,508,767	36,977 85,273	862,715 247,114			0 0	0	15,286 58,300		773,805 1,784,493			920,780 1,861,892
	edville School District 29	0	0	0	0	,	5,172		0 0	0	0	0	0	0	1,833	1,833
	oner School	0	0	0	0	0	412		0 0	0	0	0	0		142	142
	averton School District rth Plains School District 70	328,358,025	15,879,534 0	59,853,810	3,382,857	20,887,504	38,611,010 607		0 0	0	6,237,107	5,778,504	70,792,039	2,800,539	14,762,568 254	88,355,146 254
	sboro Union High School	0	0	0	ő	ď	9,846		0 0	ő	Č	0	0	ő	3,454	3,454
	ray School District 1	1,033,242	49,968	188,342	10,645	0	22,259		0 0	0	63,081		222,761			211,812
	ssil School District 21J mhill Grade School	2,219,426	107,332	404,562	22,865	165,215	180,751 1.463		0 0	0	64,265		478,495	18,578		549,542 548
	wberg School District 29Jt	31,179,701	1,507,864	5,683,503	321,224	3,414,382			0 0	0	0	1,915,765	6,722,158			7,132,075
	Minnville Schools	51,742,648	2,502,296	9,431,762	533,071	5,478			0 0	0	2,117,933		11,155,407			
	eridan School District 48J mhill-Carlton School District 1	8,305,623 3,141,205	401,663 151,910	1,513,967 572,586	85,567 32,362	754,277	219,708		0 0	0	1,473,083 2,779		1,790,643 677,225			1,435,260 802,784
	banon School District Uh-1	3,141,205	151,910	0 0	32,362	754,277	995		0 0	0	2,778	343,146	077,225	210,997	(93,436)	384
4189 Wa	asco County High School	0	0	0	0	d	253		0 0	0	Ċ	0	0	0	105	105
	tor Point School	0	0	0	0	Q	350		0 0	0	C	0	0	0	146	146
	rry County Education Service District ant County Education Service District	0 1,205,574	0 58,302	0 219,755	0 12,420	11.564	605 31,793		0 0	0	258.035	0 4.977	0 259,915	(59.035)	252 7,197	252 208,077
	ferson County Education Service District	1,950,269	94,316	355,499	20,092	17,572			0 0	0	162,547		420,466			388,310
	rion Education Service District	0	0	0	0	C	5,716		0 0	0		0	0	0	2,098	2,098
	erMountain Education Service District allowa County Region 18	11,477,585 1,869,347	555,061 90,402	2,092,159 340,749	118,246 19,259	6,452	0 58.534		0 0	0	1,043,262 318,175		2,474,499 403,020			2,104,437 336,427
	ashington County Education Service District	1,009,347	90,402	340,749	19,259	0,452	2,144		0 0	0	310,175	9,000	403,020	(79,304)	771	771
	rth Central Education Service District	1,137,288	55,000	207,307	11,717	ď	31,921		0 0	ő	345,130	4,787	245,193	(84,412)		166,323
	scade School District Uh5	0	0	0	0	O	2,462		0 0	0	C	0	0	0	938	938
	rri-Linn School District uth Coast Education Service District Region 7	8,766,641	0 423,959	1,598,002	90,317	0	994 298,724		0 0	0	1,172,959	38,172	1,890,036	(337,855)	340 57,849	340 1,610,030
	uglas Education Service District Region 7	15,651,102	756,894	2,852,917	161,243	0	104,871		0 0	0	853,101		3,374,285			
4238 Mu	Iltnomah Education Service District	19,209,501	928,980	3,501,549	197,903	827,337			0 0	0	1,854,512		4,141,454		(269,828)	3,292,001
	atsop County Education Service District on Desert Education Service District	0 15.384.214	0 743,987	0 2,804,268	0 158.493	0	1,855 38,050		0 0	0	625.390	0 218,895	0 3.316.745	0 (173,816)	610 (38,629)	610 3,104,300
	Ilamette Education Service District	14,368,814	694,882	2,619,179	148,032	1,439,167			0 0	0	324,143		3,097,831			3,193,667
	rmiston School District 8R	32,755,430	1,584,066	5,970,730	337,458	792,505	31,192		0 0	0	1,021,423	505,940	7,061,876	(100,679)	(136,270)	6,824,927
	ackamas Education Service District	18,915,146	914,744	3,447,894	194,870	106,341	64,335		0 0	0	1,705,243		4,077,993			3,446,773
	eater Albany School District 8J ke Oswego School District	68,450,935 42,674,401	3,310,316 2.063.752	12,477,384 7,778,782	705,205 439,646	140,569 1,280,197			0 0	0	674,500 53.042		14,757,615 9.200.347			
	ver Falls School District	26,592,572	1,286,028	4,847,351	273,966	318,261			0 0	0	13,284		5,733,201		(151,414)	5,662,268
	lheur Education Service District Region 14	3,675,483	177,748	669,975	37,866	O	190,617		0 0	0	301,169		792,412			757,249
	n-Benton-Lincoln Education Service District uble O School District	21,744,300 100,523	1,051,564 4,861	3,963,598 18,324	224,017 1,036	9,410	889,920 2.855		0 0	0	2,264,075 3,096		4,687,942 21,672			4,318,406 23,532
	amook County Education Service District	0	0	0	0	0,110	1,881		0 0	ő	0,000	0	0	0	716	716
	ne County Education Service District	11,038,816	533,842	2,012,179	113,726	q	128,530		0 0	0	1,083,034		2,379,903			1,984,507
	chell School Helens School District 502	1,149,719 12,517,377	55,601 605,346	209,573 2,281,695	11,845 128,958	2,498,393	30,103 175,946		0 0	0	134,152	3,291 1,171,357	247,873 2,698,672			218,394 3,172,134
	rthwest Regional Education Service District	48,934,385	2,366,488	8,919,865	504,139	2,490,393	1,651,667		0 0	0	7,233,869		10,549,963			8,904,080
4286 Sou	uthern Oregon Education Service District	20,378,343	985,505	3,714,608	209,945	d	737,541		0 0	0	4,126,200	320,372	4,393,450	(1,129,658)	81,786	3,345,578
	edford School District 549C vton Public Schools	101,157,536 4,904,120	4,892,021 237,165	18,439,214 893,934	1,042,160 50,524	424,857 293,857			0 0	0	3,893,784 100.838		21,808,964 1,057,299			21,357,687 1,001,619
	yton Public Schools ke County Education Service District	4,904,120 979,313	237,165 47,360	893,934 178,511	50,524 10,089	293,857 19,427			0 0	0	100,838 120,479		1,057,299			1,001,619 201,810
4294 Har	rney Education Service District Region XVII	2,230,449	107,865	406,571	22,979	C	34,176		0 0	o o	220,304	16,822	480,872	(59,193)	1,024	422,703
	asco County Education Service District	2,811,619	135,971	512,508	28,966	92,532			0 0	0	39,875	0	606,168	10,847		663,060
	mhill Education Service District nity School District	0 3,169,976	0 153,301	0 577,830	0 32,658	679,055	1,919		0 0	0	0	332,268	0 683,428	0 191,410	637 (90,236)	637 784,602
	lumbia School District 5J	0,100,010	0	0	02,000	0,000	2,726		0 0	ő	č	0	0	0	960	960
	appoose School District	19,410,907	938,720	3,538,262	199,978		923,409		0 0	0	1,777,515		4,184,876			3,948,860
	dmond School District 2J edsport School District	50,709,915 2,754,018	2,452,353 133,185	9,243,513 502,008	522,431 28,373	404,915 276,348	133,230 27,151		0	0	126,002 346,216		10,932,756 593,750			11,011,004 528,152
	rest Grove School District	2,754,018 49,844,921	2,410,522	9,085,840	513,520	1,256,108			0 0	0	159,411		10,746,269	273,080		
	llamina School District 30J	7,420,987	358,882	1,352,714	76,454	129,208	56,473		0 0	0	210,777		1,599,921	(33,881)	14,774	1,580,814
	nn Day School District pard-Tualatin School District 23J	4,691,052 107,062,705	226,861 5,177,598	855,095 19,515,621	48,329 1,102,997	188,704	36,372 2,446,673		0 0	0	68,722 7,598,231	115,372 664,999	1,011,363 23,082,083		(14,303) 256,412	1,014,299 21,203,529
	erwood School District 23J	42,910,111	2,075,151	7,821,748	442,075	0	1,148,489		0 0	0	1,840,162		9,251,165			8,960,540
4320 Rai	inier School District 13	5,420,113	262,119	987,990	55,840	211,861	11,816		0 0	0	241,023	251,287	1,168,544	(2,629)	(59,762)	1,106,153
	rth Clackamas School District 12	94,728,298	4,581,101	17,267,279	975,924	8,536,937			0 0	0	78,400		20,422,858		(1,364,672)	
	tacada School District 108 ntennial School District 28	11,508,148 69,647,232	556,539 3,368,170	2,097,730 12,695,448	118,561 717,530	53,412	31,607 2,940,909		υ 0 n n	0	591,364 8,091,096		2,481,088 15,015,529			2,199,658 13,841,542
4326 Har	rney County School District 3	0	0	0	0	00,412	0		0 0	0		0	0	0	0	0
4327 Jon	rdan Valley School District 3	680,069	32,888	123,964	7,006	0	66,939		0 0	0	319,915		146,619			67,864
	rvais School District 1 le School District 84	4,912,916 10,056,599	237,591 486,341	895,537 1,833,139	50,615 103.607	357,331			0	0	9,732 1,049,925		1,059,195 2,168,143			1,029,277 2,011,955
4330 Val	is defided product 04	10,000,599	400,341	1,033,139	103,007	·	390,103			U	1,049,925	. 0	2,100,143	(211,010)	110,402	2,011,955

Part	Total for all entities	s	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	d	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
Part					Defe		ources					Resources			Pension	Expense	
Part			Employer Net	Differences				Differences between	Differences				Differences between		Amortization of	Amortization of	
A							Changes in					Changes in	<b>Employer Contributions</b>	Employer Share of			
## 1995   1995													and Proportionate Share			Differences in	Employer Total
Section   Control   Cont	reambor		iii b								Earnings	Proportion				Contributions (140,395)	Expense/(Income) 1,785,630
Column   C					12,919,382			0		0 0	0	835,799					14,400,919
431 (Person-mental des Front Prince 2006) 1   20   20   20   20   20   20   20										0 0	0	594,656				(347,631)	4,652,958
430 Manuses Solid Standillowers   1,000   1,00										0 0	0	351 031				(239,075) (139,268)	2,329,643 1,343,685
400 New Person   1500 forms   1											0						901,874
4391 (Author Community Good Control (Author) (Au							0				0						513,960
March   Marc							125,662			0 0	0						7,052,948 7,087,186
441   Haller Stand Date   1   1   1   1   1   1   1   1   1							139,013			0 0	0						769,280
Add   Anthonic Standard										-	0				439,260	6,784,850	41,364,764
Seal Soll Wisson Change Billard District											0					(265,776) 20,629	2,424,863 1,701,437
Associated services of the control o										-	0						586.902
AST   Colorisms Corpor (Prince   1   7,000   1   10,000	4345 Orego	on Trail School District 46	37,636,164		6,860,401	387,741	0	1,393,003		-	0		37,327		(1,204,793)	367,540	7,276,880
444 Lannace Anterna March 14-14 14-27 6-2-24 14-36 0 0 0 2-200 2-207 7-207 15-2							0			-	0		0				1,038,622
September   1,55   1,50   7,527   20,066   1,5							2.221			-	0						1,421,755 71,120
4450 Anneals Februs Assertance  456 Time Assertance  457 Time Assertance  457 Time Assertance  458 Time Assertance  458 Time Assertance  459 Time Assertance  459 Time Assertance  450 Time Assertance	4350 Ridgel	line Montessori	1,475,104	71,337	268,885	15,197		50,956		0 0	0	119,492	0	318,024	(29,196)	14,548	303,376
ASSO   Confederate Stood   79,500   79,507   75,007   15,000   24,444   0   0   0   19,005											0						34,488
4810 Filters found 1 144-14										-	0					7,890 4,170	194,798 199,063
GOD   Comment of Many Commen										-	0						242,670
## Service Expendituring sharmout currently			0	0	0	0	0			0 0	0	0	0	0	0	57	57
\$40.00   \$			1,550,876	75,001							0			334,360			348,862 (178,968)
ASS Subsensory Learning Asserting			165,246	7,991	-						0			35,626		(318)	44,283
Sept   Sept   Charter School   1,723,479   9,179   319,050   19,050   33,050   0   0   53,258   0   370,040   (16,969)	4363 Multise	ensory Learning Academy	2,434,546								0	0	0	524,874	51,892	39,400	616,166
GRAP   Anther Assignmy Details   GRAP   CARP   CA											0		4,762			11,761 22,417	335,095 383,458
Comparison   Com										-	0		2.448				1.094.676
4271 The Lighthouse School of 1,372,391	4369 Trillium	n Charter School		113,841	429,095	24,252	358,927			0 0	0	93,544	0	507,511	56,415	45,279	609,205
4373 Sherefon Jagnoness Ghroaf Foundation 4477 April 2002 Design 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							130,574			-	0					8,798 78	162,361
477 Forey Device (							7 556			-	0						258,186 77,909
477 More Community School 1, 186, 481 90, 188 330, 864 19,209 0 51,004 0 0 0 178,748 6,073 40,1973 (65,857) 4,778 6,005 1, 110,0500 52,241 200,878 1, 120,050 1, 120,				144,298	543,893	30,740		72,208		0 0	Ö		22,971	643,289	(20,742)	12,524	635,071
4779 Moser Community School 1,100,8700 55,241 200,8778 11,342 0 55,349 0 0 0 20,002 15,888 237,552 (51,116) 4,4779 May School Dates 21 82,487 8 12,487 8 12,588 12,							17,855				0						237,080
4397 Sket Valey School 1,722,756 86.16 22,470 16,367 5,674 26,558 0 0 0 437,74 7,086 334,558 (14,146) 4300 The remons School 10 10 10 10 10 10 10 10 10 10 10 10 10							0			0 0	0						364,376 191,835
4381 North Wisson County School District 21 18,714,699 99,0515 3,411,356 192,805 125,241 1,268,378 0 0 0 10,168,1 0 170,452 (26,129) 4383 CBy Vew Chatter School 13,156,007 18,18			1,782,785	86,216	324,970	18,367		28,538		0 0	Ö	49,774	7,086	384,358	(14,146)	4,397	374,609
4832 Self-Enhancement line 791,034 83.255 144,191 8,150 15,504 30,778 0 0 0 10,681 0 170,542 (26,128) 4335 Cey (we) Charles School 1,316,003											0						120,050
4388 Cky Vers Charter School 1,319.609 63.817 240.641 13.965 0 11.077 0 0 0 182.76 0 284.500 (5.030) 4398 Nessuare Charter School 705.982 34.142 128.088 7.273 16.865 27.486 0 0 0 182.76 0 9.390 152.206 (35.42) 4398 Nessuare Charter School 36.847					3,411,356						0		345,870				4,235,412 154,751
4380 West Lune Tech 9369 X75 17,887 67,422 3,811 2,981 83,880 0 0 0 183,218 0 79,743 (37,618) 4390 Cegopar Connections Academy 13,439,523 648,928 2,449,738 134,66 153,881 47,607 0 0 0 337,648 0 2,987,425 (2,603) 4392 Eaglerige Figh School 1,430,529 681,811 260,760 14,738 85,989 13,111 0 0 0 172,361 21,532 306,413 (34,311) 4393 Caucade Hagins Fulbe Chatter School 1,321,143 63,891 24,002 1 3,611 39,047 42,591 0 0 0 0 175,867 21,430 294,831 (24,738) 4395 Caucade Hagins Fulbe Chatter School 1,221,143 63,891 24,002 1 3,611 39,047 42,591 0 0 0 0 175,867 21,430 294,831 (24,738) 4395 Shert Valley Early College Academy 6 520,302 25,552 95,311 5,447 0 1 15,323 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							15,504				0		0				282,658
4390 Organ Connections Academy 13,439,263 649,926 2,446,738 138,466 153,898 447,607 0 0 0 337,844 0 2,897,425 (22,603) 4393 Cagacide Heights Public Charter School 1,321,43 68,891 240,821 13,611 39,047 42,597 0 0 0 0 165,879 12,430 234,831 (24,739) 4395 Sizent Valley Entry Cloped Academy 568,362 25,552 66,311 5,443 0 19,345 0 0 0 0 0 0,67,791 12,430 234,831 (24,739) 4395 Sizent Charter School 546,214 26,415 98,565 5,627 0 43,263 0 0 0 0 0 0,67,791 13,131 2(20,447) 4396 Sweet Home Charter School 546,214 26,415 98,565 5,627 0 43,263 0 0 0 0 0 0 0,67,791 13,131 2(20,447) 4396 Sweet Home Charter School 546,214 26,415 98,565 5,627 0 43,263 0 0 0 0 0 0 0 0,67,791 13,131 2(20,447) 4397 Springwater Environmental Sciences School 12,633 48,43 0 0 0 0 0 0 0 0 0,68,791 13,141 24,14											0		9,390				120,642
4392 Eagleridge High School 1,430,529 68,181 260,760 14,738 85,989 19,111 0 0 0 172,361 21,532 308,413 (43,317) 4393 Clascade Heights Public Charter School 1,221,143 38,881 240,821 13,611 39,147 42,597 0 0 0 0 165,879 12,430 28,4831 (27,39) 4395 Sietz Vialloy Early College Academy 523,962 25,552 96,311 5,443 0 19,345 0 0 0 0 0 0 0,7711 6,112 113,912 (20,447) 4396 Sietz Vialloy Early College Academy 82,000 1,224,000 1,224,000 1,224,000 0 0 0 0 0,000 1,224,000 1,2											0		0	79,743	(37,618)		76,658 3,010,423
4393 Caiscade Fielighe Public Chanter School 1,321,143 63,891 24,0821 13,611 39,047 42,597 0 0 0 10,68,79 12,430 284,831 (24,739) 4395 Sixet Valley Early College Academy 528,262 25,552 96,311 5,443 0 19,345 0 0 0 0 67,711 6,112 13,912 (24,739) 4396 Sixet Valley Early College Academy 528,262 25,552 12,24 0 43,263 0 0 0 0 285,460 8,646 117,760 (70,978) 4397 Sixet Valley Early College Academy 528,262 12,1607 12,595 5,527 0 43,263 0 0 0 0 285,460 8,646 117,760 (70,978) 4397 Sixet Valley Early College Academy 528,262 12,1607 12,595 5,527 0 43,263 0 0 0 0 285,460 8,646 117,760 (70,978) 4398 LEP High 528,262 12,1607 12,595 12,324 11,543 1										-	0		21.532				269,824
4398 Swelthomic Charter School	4393 Casca	ade Heights Public Charter School	1,321,143	63,891	240,821	13,611		42,597		0 0	0	105,879	12,430	284,831	(24,739)	5,041	265,133
4397 Springwater Environmental Sciences School 1,216,832 58,847 21,807 12,536 25,261 32,454 0 0 0 233,534 11,583 26,242 (46,344) 4398 LEP High 0 0 0 0 14,632 13,553 0 0 0 0 233,534 11,583 26,242 (46,344) 4398 LEP High 0 58,863 26,048 89,183 5,549 24,963 131,321 0 0 0 0 0 0 0 0 0 0 0 116,25 58,948 4410 Balbano Community School 476,589 23,048 88,874 4,910 9,576 17,177 0 0 0 0 0 0 46,538 3,571 10,275 (9,277) 4402 Sage Community School 28,8275 13,941 52,547 2,970 40,725 23,889 0 0 0 0 0 142,811 6,977 62,150 (17,001) 4403 Portland Village School 21,900,42 10,911 399,06 22,653 34,354 102,295 0 0 0 0 142,811 6,977 62,150 (17,001) 4403 Portland Village School 3,045,554 147,284 555,148 31,376 26,758 58,004 0 0 0 0 142,811 6,977 62,150 (17,001) 4405 Portland Frace Grow Community School 1,417,941 68,572 258,655 14,008 31,376 26,758 58,004 0 0 0 0 71,764 0 656,601 (7,045) 4405 Portland Frace Grow Community School 1,417,941 68,572 258,655 14,008 31,376 26,758 58,004 0 0 0 0 0 10,076 0 0 656,001 (7,045) 4405 Portland Frace Grow Community School 1,417,941 68,572 258,655 14,008 31,376 26,758 58,004 0 0 0 0 0 0 10,076 0 0 656,001 (7,045) 4408 Muddy Creek Charter School 1,499,182 72,501 273,274 15,445 56,339 30,220 0 0 0 0 0 25,755 40,300 323,215 11,677 4408 Muddy Creek Charter School 679,876 32,879 123,929 70,04 105,315 31,555 0 0 0 0 0 0 5,555 40,300 323,215 11,677 4410 School 1,476,600 60,337 227,426 12,864 114,858 32,483 0 0 0 0 0 0 9,83,46 77,45 28,884 141 School 1,476,600 60,337 227,426 12,864 114,858 32,483 0 0 0 0 0 0 9,83,46 77,45 28,884 141 School 1,476,600 60,337 227,426 12,864 114,858 32,483 0 0 0 0 0 0 9,83,46 77,45 28,884 141 School 1,476,600 60,337 227,426 12,864 114,858 32,483 0 0 0 0 0 0 0 9,83,46 77,45 28,884 141 School 1,476,600 60,337 227,426 12,864 114,858 32,483 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							0				0						94,834 55,321
4398 LEP High 4400 Phoenix School 538,630 26,048 88,183 5,549 249,963 13,1332 0 0 0 0 0 1,852,066 153,801 10,125 58,448 4401 Balliston Community School 288,275 13,941 52,547 2,970 40,725 23,889 0 0 0 0 142,831 3,571 102,750 (9,277) 4403 Portinan Village School 2,190,042 2,190,042 105,911 399,206 22,563 34,354 102,295 0 0 0 143,282 17,125 4404 17,724 450,5148 440,5 Forces Grove Community School 1,417,941 1,493,126 1,493,182 1,794,1405 1,493,182 1,794,183 1,794,18							25.261				0						224.118
4401 Ballston Community School 476,589 23,048 86,874 4,910 9,576 17,127 0 0 0 0 46,538 3,571 102,750 (9,277) 402,5269 Community School 288,275 13,941 52,547 2,970 40,725 23,889 0 0 0 0 142,811 6,977 12,150 (17,001) 4402 Portland Village School 2,190,042 105,911 399,206 22,563 34,364 102,295 0 0 0 142,821 17,125 472,160 (23,399) 4404 Alliance Chatter Academy 3,045,541 147,294 555,148 31,376 26,758 85,004 0 0 0 143,282 17,125 472,160 (23,399) 4404 Alliance Chatter Academy 3,045,541 147,294 555,148 31,376 26,758 85,004 0 0 0 0 143,282 17,125 472,160 (23,399) 4404 Alliance Chatter Academy 3,045,541 147,294 555,148 31,376 26,758 85,004 0 0 0 0 10,076 0 0 656,601 (7,045) 4405 Forest Grove Community School 1,417,941 68,572 288,465 14,608 53,091 41,290 0 0 0 0 0 10,076 0 0 0,057,00 12,935 4407 Madrone Trail Public Chatter School 1,495,182 72,501 273,274 15,445 563,39 30,220 0 0 0 0 0 0 0 10,076 0 0 35,700 12,935 4405 Madrone Trail Public Chatter School 1,495,182 72,501 273,274 15,445 563,39 30,220 0 0 0 0 0 0 0 25,755 40,30 32,3215 71,167 4405 Madrone Trail Public Chatter School 1,495,182 72,501 273,274 15,445 563,39 30,220 0 0 0 0 0 0 0 0 10,076 0 0 146,577 28,824 4409 Southwest Chatter School 1,247,660 60,337 27,426 12,854 114,858 32,483 0 0 0 0 98,346 77,45 268,886 1,518 4410 Academy 6 666,776 33,698 127,010 7,178 19,348 10,330 0 0 0 0 104,879 34,549 150,221 (21,984) 4411 Sherwood Chatter School 1,265,552 61,203 230,688 13,038 152,776 78,232 0 0 0 0 0 20,204 0 0 272,845 32,011 4412 Elawis And Clark Montessori Chatter School 1,863,351 99,112 339,656 19,197 200,099 116,390 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4398 LEP H	High	0	0	0	0	14,632	13,553		-	0			0	(428,507)	(41,422)	(469,929
4402 Sage Community School 288,275 13,941 52,547 2,970 40,725 23,889 0 0 0 142,811 6,977 62,150 (17,001) 4403 Portland Village School 2,190,042 105,911 399,206 22,563 34,354 102,295 0 0 0 143,282 17,125 472,160 (23,399) 4404 Alliance Chaster Academy 3,045,541 147,284 555,148 31,376 26,758 59,004 0 0 0 71,764 0 656,601 (7,045) 4405 Portest Grove Community School 1,47,941 68,572 256,465 14,608 53,091 41,290 0 0 0 71,764 0 656,601 (7,045) 4407 Mardrone Trial Public Charter School 1,499,182 72,501 273,274 15,445 56,339 30,220 0 0 0 0 0,5765 4,003 323,215 11,167 4408 Muddy Creek Charter School 679,876 32,879 123,929 7,004 105,315 31,585 0 0 0 0 0 8,346 7,745 268,988 1,518 4410 Ace Academy 696,776 33,696 127,010 7,178 19,348 10,330 0 0 0 0 104,879 34,589 150,221 (21,989) 4411 Sherwood Charter School 1 265,552 61,203 230,688 13,038 152,776 78,232 0 0 0 0 104,879 34,589 150,221 (21,989) 4412 Estacada Web Academy 2,698,224 130,487 491,838 27,798 0 98,193 0 0 0 0 104,879 34,589 150,221 (31,989) 4419 Shives River Web Academy 5,966,492 28,058 1,085,762 61,366 467,278 31,686 0 0 0 0 22,452 0 0 12,452 0 0 12,452 0 0 12,452 0 0 12,454 130,489 135,899 4419 Shives River Web Academy 5,966,492 28,058 1,085,762 61,366 467,278 31,886 0 0 0 0 0 22,452 0 0 12,464 130,489 135,899 4410 Hore Scholars Academy 6 Academy 4,211,289 20,660 76,643 43,366 44,463 14,8274 0 0 0 0 0 333,479 0 0 0 12,452 1 0 12,414 130,440 14,241											0	46.500	0			48,530 3,497	223,603 96,970
4403 Porlland Village School 2,190,042 105,911 399,206 22,563 34,354 102,295 0 0 0 143,282 17,125 472,160 (23,399) 4404 [Allance Charter Academy 3,045,541 147,284 555,148 31,376 26,758 58,054 0 0 0 0 143,282 17,125 47,1											0						96,970 53,293
4405 Forest Grove Community School 1,417,941 68,572 258,465 14,608 53,091 41,200 0 0 0 10,076 0 305,700 12,935 4407 Matrone Trail Public Charter School 1,499,182 72,501 273,274 15,445 56,39 30,220 0 0 0 0 0 5,755 4,000 323,215 11,167 4408 Muddy Creek Charter School 679,876 32,879 123,929 7,004 105,315 31,585 0 0 0 0 0 0 0 0 0 146,677 28,824 4408 Southwest Charter School 1,247,660 60,337 227,426 12,854 114,858 32,483 0 0 0 0 8,8346 7,745 268,988 1,518 4410 Ace Academy 69,6776 33,698 127,010 7,178 19,348 10,330 0 0 0 104,879 34,589 150,221 (21,989) 4411 Sherwood Charter School 1,265,552 61,203 230,688 13,038 152,776 78,232 0 0 0 0 0 22,510 0 225,001 4112 Sheaked Web Academy 2,699,224 130,467 491,638 27,788 0 98,153 0 0 0 0 20,204 0 0 27,104 0 561,727 (31,478) 4418 Lewis And Clark Montessori Charter School 1,863,351 90,112 339,656 19,197 200,099 116,390 0 0 0 178,639 0 0 0 22,452 0 116,448 13,589 4420 Oregon Virtual Academy 5,401,26 26,121 98,455 5,555 87,895 35,868 0 0 0 0 22,452 0 0 116,448 13,589 4421 Home Scholars Academy 70 Academy 421 Home Scholars Academy 70 Academy 1,563,55 51,183 19,920 10,904 17,572 52,643 0 0 0 0 0 333,479 0 90,992 (59,397) 4422 Redmond Proficiency Academy 1,568,559 27,607 104,057 5,881 2,775 123,730 0 0 0 0 0 0 0 0,00,00 11,948 123,074 (21,023) 4420 Home Academy 80 Academy	4403 Portlar	nd Village School	2,190,042	105,911	399,206	22,563	34,354	102,295			0	143,282		472,160	(23,399)	25,312	474,073
4407 Madrone Trail Public Charter School 1 4,991,82 72,501 273,274 15,445 56,339 30,220 0 0 0 25,755 4,030 323,215 11,167 4408 Muddy Creek Charter School 679,876 32,879 123,929 7,004 105,315 31,585 0 0 0 0 0 98,346 7,745 28,938 1,518 4409 Southwest Charter School 1,247,660 60,337 227,426 12,854 114,858 32,483 0 0 0 0 98,346 7,745 289,988 1,518 4410 Ace Academy 696,776 33,686 127,101 7,178 19,348 10,330 0 0 0 104,879 34,569 150,221 (21,989) 14410 Ace Academy 1,247,660 12,255 12,230,688 13,038 152,776 78,232 0 0 0 0 104,879 34,569 150,221 (21,989) 14412 Estacada Web Academy 2,589,224 130,487 491,838 27,788 0 98,193 0 0 0 22,510 0 92,204 0 581,721 (51,478) 14418 Lewis And Clark Montessori Charter School 1,863,351 90,112 339,656 191,197 200,099 116,390 0 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,399 0 0 186,499 0 0 186,499 0 186,490 0 0 186,499 0 186,490 0 0 186,499 0 186,499 0 186,490 0 0 186,499 0 186,490 0 0 186,499 0 186,490 0 186,491 0										0 0	0		0				668,349
4408 Muddy Creek Charter School 679,876 32,879 123,929 7,04 105,315 31,585 0 0 0 0 0 0 0 0 0 146,677 28,824 4409 Southwest Charter School 1247,660 60,337 227,426 12,854 114,858 32,483 0 0 0 0 8,346 7,745 28,938 1,518 4410 Ace Academy 696,776 33,696 127,010 7,178 19,348 10,330 0 0 0 104,879 34,599 150,221 (21,989) 4411 Shewood Charter School 1265,552 61,203 23,688 13,0038 152,776 78,232 0 0 0 0 22,510 0 22,245 34,599 150,221 (21,989) 4412 Estacada Web Academy 12,689,8224 130,487 491,838 27,788 152,776 78,232 0 0 0 0 22,9204 0 0 52,245 34,599 150,221 (21,989) 4418 Lewis And Clark Montessori Charter School 1,863,351 90,112 339,656 19,197 200,099 116,390 0 0 0 229,204 0 0 581,721 (51,478) 4419 Lewis And Clark Montessori Charter School 1,863,351 90,112 339,656 19,197 200,099 116,390 0 0 0 178,649 0 0 178,649 0 104,727 3,469 1419 (14,478) 14418 Lewis And Clark Montessori Charter School 1,863,351 90,112 39,455 5,555 87,885 35,868 0 0 0 0 22,452 0 0 116,489 13,589 1420 Oregon Virtual Academy Olekridge and Westlir 0 0 0 0 1,863,481 14,634 0 0 0 0 2,6804 24,08 0 1,884,184 134,385 14,284										-	0		0 4 030			14,009 10.584	332,644 344,966
4409 Southwest Charter School 1247,660 60,337 227,426 12,854 114,858 32,443 0 0 0 0 88,346 7,745 268,988 1,518 4410 Ace Academy 696,776 33,696 127,010 7,178 19,348 10,330 0 0 0 0 14,879 34,589 150,221 (21,989) 4411 Sherwood Charter School 1,265,552 61,203 230,688 13,038 152,776 78,232 0 0 0 0 22,510 0 0 272,845 32,011 4412 Estacada Web Academy 2,698,224 130,467 491,838 27,788 0 98,193 0 0 0 0 29,204 0 651,721 (51,478) 4418 Lewis And Clark Montessori Charter School 1,863,351 90,112 339,656 19,197 200,099 116,390 0 0 0 178,609 0 0	4408 Muddy	y Creek Charter School	679,876	32,879	123,929	7,004	105,315	31,585			0	0	0	146,577	28,824	11,478	186,879
4411 Sherwood Charter School 12,65,552 61,203 230,688 13,038 152,776 78,232 0 0 0 22,510 0 272,645 32,011 412 Estacada Web Academy 2,868,224 130,487 491,838 27,788 0 98,193 0 0 0 209,204 0 581,721 (51,478) 4418 Lewis And Clark Montessori Charter School 1,863,351 90,112 339,656 19,197 200,099 116,390 0 0 0 178,639 0 401,727 3,469 4419 Shives River Web Academy 540,126 26,121 98,455 5,565 87,895 35,868 0 0 0 0 22,452 0 116,448 13,589 4420 Orgon Virtual Academy 5,595,492 288,058 10,85,762 61,366 467,278 314,634 0 0 0 0 0 22,452 0 0 116,448 13,359 4421 Home Scholars Academy of Cakridge and Westfir 0 0 0 0 16,349 1,868 0 0 0 0 26,804 2,408 0 (1,278) 4422 Redmond Proficiency Academy 4,211,289 203,660 767,643 43,386 44,463 148,274 0 0 0 0 333,479 2 0 997,929 (59,397) 4423 Molala River Academy 1,058,358 51,183 192,920 10,904 17,572 52,643 0 0 0 66,530 0 90,090 11,948 123,074 4424 The by School 420 Eackmans Web Academy 52,843 1,366 5,148 291 0 0 0 0 0 0 90,090 11,926 1,071 6,069 (3,200)	4409 South	west Charter School	1,247,660	60,337	227,426	12,854	114,858	32,483		-	0			268,988	1,518	8,397	278,903
4412 Estacada Web Academy 2,698,224 130,487 491,838 27,798 0 98,193 0 0 0 209,204 0 581,721 (51,478) 4418 Lewis And Clark Montessori Charter School 1,863,951 90,112 339,656 191,197 200,099 116,390 0 0 0 178,639 0 0 178,639 0 401,727 3,469 4419 Shives River Web Academy 5,401,26 2,61,11 98,455 5,565 87,895 35,888 0 0 0 0 22,452 0 116,448 13,589 4420 Oregon Virtual Academy 5,956,492 288,058 1,085,762 61,366 467,278 314,634 0 0 0 0 22,452 0 0 116,449 134,395 4421 Home Scholars Academy of Oakridge and Westlir 0 0 0 16,349 1,868 0 0 0 0 26,804 2,408 0 (1,278) 4422 Redmond Proficiency Academy 4,211,299 203,660 76,643 43,386 44,463 148,274 0 0 0 0 333,479 0 897,929 (59,387) 4424 Redmond Proficency Academy 1,058,358 51,183 192,920 10,904 17,572 52,643 0 0 0 66,530 0 228,176 (1)9,24) 4429 The My School 570,859 27,607 104,057 5,881 2,775 123,730 0 0 0 90,090 11,926 1,071 6,089 (3,220)										-	0		34,589			(4,871) 29.145	123,361 334.001
4418 Levis And Clark Montesori Charter School 1,863,351 90,112 339,656 19,197 200,099 116,390 0 0 0 178,639 0 401,727 3,469 4419 Silvies River Web Academy 540,126 26,121 98,455 5,565 87,895 35,868 0 0 0 0 22,452 0 116,448 13,589 4420 Oregon Virtual Academy 5,956,492 288,058 1,085,762 61,366 467,278 314,634 0 0 0 0 0 0 0 0 0 0 0 1,284,184 134,395 4421 Home Scholars Academy of Oakridge and Westlir 0 0 0 0 16,349 1,868 0 0 0 0 26,804 2,408 0 0 (1,278) 4421 Redmond Proliciency Academy 4,211,289 203,660 767,643 43,386 44,463 18,274 0 0 0 333,479 0 0 907,929 (59,387) 4423 Molalla River Academy 1,058,358 51,183 192,920 10,904 17,572 52,643 0 0 0 0 66,530 0 0 228,176 (10,924) 4429 The by School 424 The by School 425 (backamas Web Academy 2,82,43 1,366 5,148 291 0 0 0 0 0 0 0 0 0 0 0 1,196 11,926 11,071 6,089 (3,220)				130,487			132,776				0		0				557,460
4420 Oregon Virtual Academy 5,956,492 288,058 1,085,762 61,366 467,278 314,634 0 0 0 0 0 0 0 0 1,284,184 134,395 4421 Home Scholars Academy of Oakridge and Westlir 0 0 0 0 16,349 1,868 0 0 0 0 26,640 2,408 0 (1,278) 4422 Redmond Proficiency Academy 4,211,289 203,660 767,643 43,386 44,463 148,274 0 0 0 333,479 0 90,7929 (59,387) 4423 Molalla River Academy 1,058,358 51,183 192,920 10,904 17,572 52,643 0 0 0 0 66,530 0 228,176 (10,924) 4424 The hy School 424 The hy School 424 The hy School 429 Clackamas Web Academy 28,243 1,366 5,148 291 0 0 0 0 0 0 0 1,909 11,948 123,074 (21,023) 4429 Clackamas Web Academy 28,243 1,366 5,148 291 0 0 0 0 0 0 0 0 0 1,909 11,926 1,071 6,089 (3,220)	4418 Lewis	And Clark Montessori Charter School	1,863,351	90,112		19,197		116,390		-	0	178,639	0	401,727	3,469	33,249	438,445
4421 Home Scholars Academy of Oakridge and Westfir 0 0 0 0 16,349 1,868 0 0 0 26,804 2,408 0 (1,278) 4422 Redmond Proficiency Academy 4,211,289 203,660 767,643 43,386 44,463 148,274 0 0 0 333,479 0 907,929 (59,397) 4423 Molala River Academy 1,058,358 51,183 192,920 10,904 17,572 52,643 0 0 0 66,530 0 228,176 (10,924) 4424 The by School 570,859 27,607 104,057 5,881 2,775 123,730 0 0 0 90,090 11,948 123,074 (21,023) 4429 Clackamas Web Academy 28,243 1,366 5,148 291 0 0 0 0 0 0 11,926 11,071 6,089 (3,220)										-	0	22,452	0			10,150	140,187
4422 Redmond Proficiency Academy 4,211,289 203,660 767,643 43,386 44,463 148,274 0 0 0 0 333,479 0 907,929 (59,397) 4423 Molalia River Academy 1,058,358 51,183 19,920 10,904 17,572 52,643 0 0 0 66,530 0 228,176 (10,924) 4424 The by School 570,859 27,607 104,057 5,881 2,775 123,730 0 0 0 0 90,090 11,948 123,074 (21,023) 4429 Clackamas Web Academy 28,243 1,366 5,148 291 0 0 0 0 0 0 11,926 1,071 6,089 (3,220)			5,956,492	288,058 0	1,085,762	61,366 0				-	0	0 26.804	2.408	1,∠84,184 0		101,163	1,519,742 (1,197
4424 The My School 570,859 27,607 104,057 5,881 2,775 123,730 0 0 0 90,090 11,948 123,074 (21,023) 4429 Clackamas Web Academy 28,243 1,366 5,148 291 0 0 0 0 0 11,926 1,071 6,089 (3,220)	4422 Redmo	ond Proficiency Academy					44,463	148,274		0 0	0	333,479	0		(59,397)	47,721	896,253
4429 Clackámas Web Academy 28,243 1,366 5,148 291 0 0 0 0 0 11,926 1,071 6,089 (3,220)											0		0				233,175
							2,/75	123,/30 n		-	0						128,764 2,433
4430 Clackamas Charter Alliance 2 155,972 7,543 28,431 1,607 1,459 3,620 0 0 0 22,650 1,261 33,627 (5,901)			155,972	7,543	28,431	1,607	1,459	3,620			0	22,650	1,261	33,627			28,395

Total for all entities	13,480,037,809	651,900,350	2,457,170,429	138,876,011	396,764,877	232,268,637	0	0	0	396,764,899	232,268,633	2,906,216,056	6	(5)	2,906,216,057
			Def	ferred Outflows of Res	sources				Deferred Inflows of	Resources			Pension	Expense	
				Differences					Differences						
	Employer Net	Differences		between Projected		Differences between	Differences		between Projected		Differences between		Amortization of	Amortization of	
	Pension	between Expected		and Actual	Changes in	Employer Contributions	between Expected		and Actual	Changes in	Employer Contributions	Employer Share of	Employer-Specific	Employer-Specific	
Employer Number Employer Name	Liability/(Asset) at	and Actual Experience	Changes in Assumptions	Investment Earnings	Employer	and Proportionate Share of Contributions	and Actual Experience	Changes in	Investment Earnings	Employer Proportion	and Proportionate Share of Contributions	Collective	Change in Proportion	Differences in Contributions	Employer Total
	MD	Experience	Assumptions	Earnings	Proportion		Experience	Assumptions	Earnings			Expense/(Income)			Expense/(Income)
4431 Corbett Charter School 4432 Renaissance Public Academy	517.333	25.018	94.301	5.330	3,521 144.188	8,227 30.003	· ·	) 0	0	1,224,634 209.536		111.534	(310,595) (27,556)		(357,892) 86,538
			140.937				· ·	) 0	0	209,536		111,534			130.493
4433 Powell Butte Community Charter School 4434 Logos Public Charter School	773,181 4.878.893	37,391 235,945	140,937 889.335	7,966 50.264	36,124		L	0	0			1.051.860	(48,935) (60,030)		1.040.452
4435 Sunny Wolf Charter School	4,878,893 583,330		106.331		96,059 27,134		· ·	) 0	0	421,340		1,051,860			1,040,452
		28,210		6,010				) 0	0	39,553			(1,287)		
4436 Academy Of Arts & Academics	976,309	47,215	177,964	10,058 13.736	20,341	15,859 68.315	(	0	0	61,096 74.671		210,486	(6,842)		207,399 284,868
4437 Center for Advance Learning	1,333,328	64,480	243,042	13,736	0	68,315		) 0	0			287,458	(21,081)		
4439 Homesource Family Charter	0	0	0	0	0	0	(	) 0	0	98,956		0	(39,431)		(55,492)
4440 Sheridan Allprep Academy	636,984	30,805	116,111	6,562	113,184			0	0	39,802	1,789	137,330	16,467	12,561	166,358
4441 Baker Web Academy	4,275,392	206,760	779,328	44,047	640,764		(	) 0	0		0	921,749	174,466	101,472	1,197,687
4443 Knova Learning Oreogn	1,702,048	82,312	310,253	17,535	18,799			0	0	313,517		366,951	(83,046)		300,154
4444 Bennett Pearson Academy, Inc.	727,445	35,180	132,600	7,494	61,750		(	) 0	0	80,879		156,833	(2,770)		169,666
4446 Coburg Community Charter School	1,571,539	76,000	286,464	16,191	228,305		C	) 0	0	17,559		338,815	49,303	22,151	410,269
4447 Arco Iris Spanish Immersion Charter School	1,398,163	67,616	254,860	14,404	171,954		C	0	0	51,354		301,436	23,209	20,872	345,517
4448 Gresham Barlow Web Academy	2,353,810	113,831	429,058	24,250	133,024		C	) 0	0	20,092		507,467	41,284	37,726	586,477
4449 Mosier Middle School	540,955	26,161	98,606	5,573	12,375		C	0	0	45,672		116,627	(6,048)		108,042
4450 Sauvie Island Academy	1,475,475	71,355	268,953	15,201	47,387		(	0	0	245,761		318,104	(38,682)		292,716
4451 River's Edge Academy Charter School	1,047,361	50,651	190,915	10,790	104,095		C	0	0	C		225,805	28,799	10,031	264,635
4452 South Columbia Family School	256,500	12,404	46,755	2,643	15,001	14,159	(	0	0	7,086	153	55,300	1,133	3,621	60,054
4453 Woodland Educational Initiative	829,725	40,126	151,244	8,548	166,342		0	0	0	C	0	178,884	49,911	14,663	243,458
4454 Le Monde Immersion Charter School	1,234,095	59,681	224,953	12,714	194,663		C	0	0	51,010		266,063	42,076	29,839	337,978
4455 Hope Chinese Charter School	1,012,061	48,944	184,481	10,427	148,932		0	0	0	18,995		218,194	45,611	30,889	294,694
4456 Insight School of Oregon Charter	1,170,261	56,594	213,318	12,056	234,369		C	0	0	327,516		252,301	5,648	44,776	302,725
4457 Oregon Virtual Education East	97,614	4,721	17,793	1,006	14,684		0	0	0	13,534		21,045	1,943	1,528	24,516
4458 Oregon Virtual Education West	97,614	4,721	17,793	1,006	11,569	5,043	0	0	0	14,004	1,701	21,045	(1,697)	412	19,760
4459 Crater Lake Charter Academy	942,175	45,564	171,742	9,707	352,071	104,438	0	0	0	C	0	203,127	95,249	28,282	326,658
4460 Kairos Pdx	523,383	25,311	95,403	5,392	246,254		(	0	0	C	0	112,838	59,111	22,665	194,614
4461 Mountain View Academy	585,489	28,315	106,724	6,032	249,760	36,568	C	0	0	C	19,989	126,228	62,979	7,616	196,823
4462 Bend International School	512,475	24,783	93,415	5,280	257,490	95,269	(	0	0	C	0	110,486	59,881	24,796	195,163
4463 Dallas Community School-Community Innovatio	n Partners 336,869	16,291	61,405	3,471	169,258	47,658	C	0	0	C	0	72,627	39,362	12,497	124,486
4464 The Valley School Of Southern Oregon	184,465	8,921	33,625	1,900	92,683	37,287	C	0	0	C	0	39,770	21,554	9,700	71,024
4465 Bridge Educational Foundation	0	0	0	0	0	13,422	Ċ	) 0	0	Ċ	0	0	0	3,122	3.122

Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
1000	State Agencies	SLGRP	1,315,799,217	1,309,707,444	182,719,643	2,808,226,304	15.73%	8.02%	12.79%	2,557,747,467
2000	Lake County	SLGRP	1,424,459	2,059,439	796,851	4,280,749	16.24%	8.02%	12.79%	4,230,511
2001	Clackamas County	Indep	69,810,094	52,817,943	17,610,282	140,238,319	16.20%	8.02%	12.79%	137,923,340
2002	Curry County	Indep	2,063,882	1,669,389	932,269	4,665,540	18.97%	8.02%	12.79%	5,164,926
2003	Douglas County	Indep	12,420,710	8,750,200	3,765,304	24,936,214	19.58%	8.02%	12.79%	27,701,153
2004	Harney County	SLGRP	1,548,559	2,153,830	477,712	4,180,101	15.71%	8.02%	12.79%	3,873,359
2005	Jackson County	SLGRP	22,076,559	23,227,449	4,745,111	50,049,119	16.00%	8.02%	12.79%	46,856,179
2006	Jefferson County	Indep	2,045,428	2,502,096	1,401,487	5,949,011	17.23%	8.02%	12.79%	6,271,215
2007	Klamath County	SLGRP	2,117,801	-	1,652,467	3,770,268	19.65%	8.02%	12.79%	5,221,343
2008	Lane County	Indep	41,862,631	35,651,688	4,406,372	81,920,691	16.35%	8.02%	12.79%	76,357,817
2009	Marion County	SLGRP	38,789,078	33,369,106	7,763,969	79,922,153	16.28%	8.02%	12.79%	76,618,734
2011	Washington County	SLGRP	64,451,590	44,775,350	16,819,425	126,046,365	16.26%	8.02%	12.79%	125,519,779
2012	Grant County	SLGRP	1,391,509	1,383,413	589,513	3,364,435	16.15%	8.02%	12.79%	3,363,932
2013	Umatilla County	SLGRP	7,146,485	6,002,633	1,886,900	15,036,018	16.28%	8.02%	12.79%	14,727,118
2014	Linn County	Indep	19,871,879	12,864,990	3,404,549	36,141,418	17.00%	8.02%	12.79%	36,131,021
2015	Yamhill County	Indep	10,843,447	12,487,479	2,933,340	26,264,266	15.69%	8.02%	12.79%	24,546,826
2016	Sherman County	SLGRP	1,418,434	782,474	140,146	2,341,054	15.49%	8.02%	12.79%	2,182,021
2017	Columbia County	SLGRP	4,015,185	3,213,962	1,214,548	8,443,695	16.12%	8.02%	12.79%	8,359,741
2018	Coos County	SLGRP	7,295,724	5,601,728	1,800,257	14,697,709	16.51%	8.02%	12.79%	14,553,791
2020	Wasco County	SLGRP	2,716,120	2,079,314	827,373	5,622,807	16.23%	8.02%	12.79%	5,613,005
2021	Baker County	SLGRP	2,247,600	2,233,782	765,758	5,247,140	15.71%	8.02%	12.79%	5,077,358
2022	Gilliam County	SLGRP	1,198,218	693,040	157,486	2,048,744	15.44%	8.02%	12.79%	1,924,635
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	28,162,667	24,353,898	7,205,131	59,721,696	16.23%	8.02%	12.79%	58,100,221
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	4,222,620	2,237,131	428,718	6,888,469	15.52%	8.02%	12.79%	6,453,800
2036	Clatsop County	SLGRP	5,496,289	4,355,574	1,983,164	11,835,027	16.64%	8.02%	12.79%	12,095,441
2037	Polk County	Indep	6,542,817	7,194,447	1,277,101	15,014,365	16.47%	8.02%	12.79%	14,106,340
2038	Multnomah County	SLGRP	168,786,599	143,086,516	18,616,810	330,489,925	16.21%	8.02%	12.79%	307,232,300
2039	Malheur County	Indep	3,956,898	2,522,280	1,064,634	7,543,812	17.36%	8.02%	12.79%	7,863,470
2040	Benton County	SLGRP	10,650,198	12,304,764	2,788,075	25,743,037	15.32%	8.02%	12.79%	23,744,208
2042	Josephine County	SLGRP	6,452,590	6,561,071	1,280,059	14,293,720	15.45%	8.02%	12.79%	13,135,400
2043	Lincoln County	SLGRP	1,989,892	-	2,417,771	4,407,663	20.31%	8.02%	12.79%	6,349,691
2044	Crook County	SLGRP	688,830	-	606,833	1,295,663	19.76%	8.02%	12.79%	1,812,162
2050	Wallowa County	Indep	88,539	-	177,468	266,007	19.16%	8.02%	12.79%	386,061
2052	Tillamook County	Indep		-	-		0.00%	0.00%	0.00%	· · · · · · · · · · · · · · · · ·
2099	State Judiciary	Indep	23,602,940			23,602,940	18.34%	0.00%	0.00%	27,271,309
2100	City of Roseburg	SLGRP	5,276,137	2,247,029	2,922,238	10,445,404	17.92%	8.02%	12.79%	12,211,673
2101	City of Salem	Indep	46,642,989	22,591,137	8,894,980	78,129,106	17.05%	8.02%	12.79%	80,763,527
2102	City of Medford	SLGRP	20,851,687	10,785,949	5,609,358	37,246,994	17.50%	8.02%	12.79%	39,771,763
2103	City of Albany	SLGRP	15,855,318	7,129,805	4,940,221	27,925,344	17.03%	8.02%	12.79%	30,043,475
2104	City of Ashland	SLGRP	8,737,104	6,446,236	2,374,243	17,557,583	16.54%	8.02%	12.79%	17,595,616
2105	City of Astoria	SLGRP	2,899,603	2,909,606	943,555	6,752,764	16.82%	8.02%	12.79%	6,703,789
2106	City of Beaverton	Indep	20,081,698	11,719,974	6,212,548	38,014,220	16.62%	8.02%	12.79%	39,447,602
2107	City of Bend	Indep	20,288,321	15,041,558	6,505,572	41,835,451	16.55%	8.02%	12.79%	42,486,252
2109	City of Canby	SLGRP	3,069,325	2,125,864	1,049,644	6,244,833	17.07%	8.02%	12.79%	6,520,599
2110	City of Coquille	SLGRP	557,142	694,963	390,589	1,642,694	16.16%	8.02%	12.79%	1,694,450
2111	City of Eugene	Indep	56,358,140	33,207,636	13,283,504	102,849,280	16.97%	8.02%	12.79%	105,652,183



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2112	City Of Forest Grove	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2113	City of Grants Pass	SLGRP	6,254,496	3,742,454	3,322,940	13,319,890	17.30%	8.02%	12.79%	14,805,657
2114	City of Gresham	Indep	22,798,803	10,772,007	9,362,902	42,933,712	18.38%	8.02%	12.79%	49,077,100
2115	City of Hillsboro	Indep	29,284,922	22,056,333	7,693,029	59,034,284	16.02%	8.02%	12.79%	57,932,588
2117	City of McMinnville	SLGRP	8,411,010	5,921,206	3,118,358	17,450,574	16.92%	8.02%	12.79%	18,240,410
2118	City of Ontario	Indep	1,866,821	278,547	722,468	2,867,836	18.72%	8.02%	12.79%	3,543,742
2119	City of Oregon City	SLGRP	6,717,872	4,189,974	1,775,545	12,683,391	15.46%	8.02%	12.79%	12,427,838
2120	City of Lake Oswego	SLGRP	14,880,280	8,630,510	2,121,715	25,632,505	17.57%	8.02%	12.79%	26,176,885
2121	City of Portland	SLGRP	155,220,030	154,882,501	40,056,384	350,158,915	14.88%	8.02%	12.79%	322,803,471
2122	City of Redmond	SLGRP	4,245,727	4,294,848	1,852,538	10,393,113	16.03%	8.02%	12.79%	10,370,985
2123	City of St Helens	SLGRP	2,010,255	1,501,995	464,349	3,976,599	15.66%	8.02%	12.79%	3,822,009
2125	City of Vernonia	SLGRP	109,080	257,355	283,249	649,684	15.75%	8.02%	12.79%	743,720
2126	City of West Linn	SLGRP	4,175,133	3,302,972	1,514,021	8,992,126	16.75%	8.02%	12.79%	9,224,686
2127	City of Cottage Grove	Indep	2,296,733	1,337,634	477,928	4,112,295	18.42%	8.02%	12.79%	4,404,089
2128	City of Tillamook	SLGRP	923,670	529,245	465,931	1,918,846	15.76%	8.02%	12.79%	2,040,580
2129	City of Sweet Home	Indep	448,571		503,219	951,790	16.97%	8.02%	12.79%	1,271,221
2131	City of Drain	SLGRP	302,287	299,504	-	601,791	14.41%	8.02%	12.79%	495,411
2132	Eugene Water & Electric Board	Indep	18,776,318	25,364,875	_	44,141,193	14.13%	8.02%	12.79%	35,429,710
2138	City of Hood River	SLGRP	2,470,091	939,036	677,395	4,086,522	18.18%	8.02%	12.79%	4,587,610
2139	City of Reedsport	SLGRP	647,988	620,689	180,645	1,449,322	15.88%	8.02%	12.79%	1,390,428
2140	City of Lebanon	SLGRP	2,704,838	1,781,674	1,141,473	5,627,985	17.24%	8.02%	12.79%	6,048,100
2142	City of Sherwood	SLGRP	2,957,313	3,145,875	850,495	6,953,683	15.94%	8.02%	12.79%	6,628,918
2143	City of Oakland	SLGRP	43,582	157,227	-	200,809	12.26%	8.02%	12.79%	149,670
2145	City of Vale	SLGRP	184,307	256,569	43,917	484,793	14.75%	8.02%	12.79%	429,663
2146	City of Prineville	Indep	1,647,479	1,596,802	805,034	4,049,315	16.18%	8.02%	12.79%	4,123,981
2147	City of Wheeler	SLGRP	1,017,170	159,775	-	159,775	15.78%	8.02%	12.79%	117,888
2148	City of Klamath Falls	SLGRP	5,460,813	3,085,423	843,981	9,390,217	16.95%	8.02%	12.79%	9,435,603
2149	City of Canyonville	Indep	96,869	145,601	0-10,001	242,470	16.23%	8.02%	12.79%	206,478
2150	City of Bandon	SLGRP	1,485,368	390,108	137,236	2,012,712	14.86%	8.02%	12.79%	1,894,305
2152	City of Coos Bay	Indep	4,065,836	1,934,411	1,153,058	7,153,305	19.14%	8.02%	12.79%	8,143,908
2154	City of Pendleton	SLGRP	4,534,259	2,869,635	1,468,332	8,872,226	17.74%	8.02%	12.79%	9,494,846
2155	City of Corvallis	SLGRP	16,316,838	8,423,495	4,320,280	29,060,613	16.93%	8.02%	12.79%	30,415,103
2157	City of Monmouth	SLGRP	1,537,596	1,139,677	606,275	3,283,548	16.23%	8.02%	12.79%	3,366,849
2158	City of Milton-Freewater	SLGRP	2,244,490	1,413,409	542,469	4,200,368	16.20%	8.02%	12.79%	4,186,992
2159	City of Baker City	SLGRP	2,149,626	711,619	848,359	3,709,604	17.09%	8.02%	12.79%	4,174,112
2160	City of Hermiston	SLGRP	3,030,766	1,863,181	883,237	5,777,184	15.76%	8.02%	12.79%	5,773,398
2161	City of Pilot Rock	SLGRP	126,569	109,552	94,967	331,088	15.73%	8.02%	12.79%	355,660
2162	City of Clatskanie	Indep	343,890	391,711	222,526	958,127	16.40%	8.02%	12.79%	994,398
2163	City of Milwaukie	SLGRP	4,288,207	3,922,090	1,356,439	9,566,736	17.37%	8.02%	12.79%	9,720,412
2165	City of Cornelius	Indep	1,276,241	664,652	265,963	2,206,856	14.00%	8.02%	12.79%	2,034,456
2166	City of Nyssa	SLGRP		146,276		781,309	17.85%	8.02%	12.79%	934,639
2167	City of Athena	Indep	384,075 149,151	115,108	250,958	264,259	10.18%	8.02%	12.79%	180,588
	•	SLGRP	409,569	280,268			18.06%	8.02% 8.02%	12.79%	,
2168 2170	City of Oakridge	SLGRP			449,675	1,139,512		8.02% 8.02%		1,380,208
	City of Madras		700,517	709,757	363,562	1,773,836	17.91%		12.79%	1,886,046
2172	City of Sandy	SLGRP	1,333,229	1,820,868	858,053	4,012,150	16.53%	8.02%	12.79%	4,081,784
2174	City of Mt Angel	Indep	380,419	219,460	160,282	760,161	15.84%	8.02%	12.79%	793,705
2175	City of Umatilla	SLGRP	840,891	618,063	418,933	1,877,887	15.76%	8.02%	12.79%	1,949,988
2176	City of Scappoose	SLGRP	1,037,345	606,045	406,540	2,049,930	16.06%	8.02%	12.79%	2,136,286



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2177	City of Condon	SLGRP	164,136	43,115	-	207,251	12.51%	8.02%	12.79%	161,172
2178	City of Boardman	SLGRP	524,094	243,832	523,134	1,291,060	14.84%	8.02%	12.79%	1,492,874
2179	City of Estacada	SLGRP	415,781	508,967	-	924,748	15.34%	8.02%	12.79%	777,355
2180	City of Enterprise	SLGRP	333,423	191,459	130,367	655,249	14.61%	8.02%	12.79%	653,248
2181	City of Central Point	SLGRP	2,548,407	991,625	890,439	4,430,471	15.54%	8.02%	12.79%	4,627,414
2182	City of Cascade Locks	SLGRP	217,113	475,553	50,034	742,700	17.55%	8.02%	12.79%	669,645
2183	City of Myrtle Point	SLGRP	626,299	374,430	288,869	1,289,598	16.87%	8.02%	12.79%	1,396,346
2184	City of Port Orford	SLGRP	211,186	200,847	98,366	510,399	15.79%	8.02%	12.79%	513,021
2185	City of Wood Village	SLGRP	332,847	485,901	-	818,748	15.79%	8.02%	12.79%	689,623
2186	City of Chiloquin	Indep	47,079	127,221	-	174,300	15.98%	8.02%	12.79%	141,265
2187	City of Philomath	SLGRP	553,324	576,294	431,527	1,561,145	16.84%	8.02%	12.79%	1,691,111
2188	City of Talent	SLGRP	427,017	703,078	187,896	1,317,991	17.32%	8.02%	12.79%	1,280,295
2189	City of Willamina	Indep	112,428	207,338	-	319,766	16.47%	8.02%	12.79%	269,639
2191	City of Huntington	SLGRP	-	116,816	-	116,816	15.78%	8.02%	12.79%	86,192
2192	City of North Plains	SLGRP	305,610	265,191	101,415	672,216	14.21%	8.02%	12.79%	628,803
2193	City of Heppner	SLGRP	-	245,609	-	245,609	15.78%	8.02%	12.79%	181,220
2194	City of Cave Junction	SLGRP	284,716	182,670	-	467,386	15.63%	8.02%	12.79%	415,138
2195	City of Metolius	Indep	65,443	40,215	-	105,658	20.05%	8.02%	12.79%	112,337
2196	City of Hubbard	SLGRP	420,985	192,097	51,952	665,034	18.22%	8.02%	12.79%	706,698
2197	City of Myrtle Creek	SLGRP	367,711	355,707	283,272	1,006,690	15.86%	8.02%	12.79%	1,075,499
2198	City of Carlton	SLGRP	215,725	208,305	51,236	475,266	14.03%	8.02%	12.79%	424,976
2199	City of Junction City	SLGRP	1,248,426	911,675	263,498	2,423,599	15.77%	8.02%	12.79%	2,327,521
2200	City of Wallowa	SLGRP	54,765	97,110	-	151,875	13.42%	8.02%	12.79%	117,953
2201	City of Coburg	SLGRP	418,395	163,219	63,348	644,962	14.04%	8.02%	12.79%	590,165
2202	City of Dallas	SLGRP	2,306,165	1,716,801	468,026	4,490,992	16.24%	8.02%	12.79%	4,362,492
2203	City of Rockaway Beach	SLGRP	237,177	450,518	181,592	869,287	13.29%	8.02%	12.79%	816,666
2204	City of Burns	SLGRP	222,094	167,119	242,969	632,182	16.33%	8.02%	12.79%	734,027
2205	City of Elgin	SLGRP	71,511	276,299	-	347,810	14.85%	8.02%	12.79%	270,767
2206	City of Weston	SLGRP	33,621	146,332	-	179,953	12.26%	8.02%	12.79%	133,938
2207	City of Mill City	SLGRP	58,527	179,203	-	237,730	12.26%	8.02%	12.79%	177,428
2208	City of Fairview	SLGRP	1,086,246	714,189	830,721	2,631,156	16.27%	8.02%	12.79%	2,947,236
2209	City of Monroe	SLGRP	-	101,914	-	101,914	15.78%	8.02%	12.79%	75,196
2210	City of Helix	Indep	36,832	-	-	36,832	13.46%	8.02%	12.79%	31,233
2211	City of Jefferson	SLGRP	188,310	108,762	-	297,072	15.20%	8.02%	12.79%	260,575
2212	Town of Lakeview	SLGRP	445,237	265,375	292,357	1,002,969	17.39%	8.02%	12.79%	1,143,520
2213	City of Stanfield	Indep	177,903	176,320	128,389	482,612	14.77%	8.02%	12.79%	497,614
2214	City of Yamhill	SLGRP	270,372	108,144	37,892	416,408	15.76%	8.02%	12.79%	407,850
2215	City of Powers	Indep	-	-	51,440	51,440	18.92%	8.02%	12.79%	80,924
2216	City of Brookings	SLGRP	981,638	1,268,311	747,989	2,997,938	16.52%	8.02%	12.79%	3,134,174
2217	City of Sutherlin	SLGRP	861,642	600,301	535,207	1,997,150	16.45%	8.02%	12.79%	2,177,860
2218	City of Prairie City	Indep	123,262	68,746	-	192,008	11.31%	8.02%	12.79%	138,551
2219	City of Sheridan	Indep	577,624	428,259	-	1,005,883	15.80%	8.02%	12.79%	890,954
2220	City of Garibaldi	SLGRP	192,176	244,830	-	437,006	14.03%	8.02%	12.79%	350,508
2221	City of Sisters	SLGRP	214,719	663,163	-	877,882	12.26%	8.02%	12.79%	655,153
2222	City of Jacksonville	Indep	531,423	253,272	335,006	1,119,701	19.36%	8.02%	12.79%	1,362,062
2223	City of Cannon Beach	SLGRP	860,681	752,831	364,006	1,977,518	15.48%	8.02%	12.79%	1,967,483
2224	City of Falls City	SLGRP	106,351	36,962	-	143,313	14.81%	8.02%	12.79%	126,501
2225	City of Echo	SLGRP	142,455	65,896	-	208,351	17.00%	8.02%	12.79%	201,190



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

2226         City of Hines         SLGRP         60,730         75,581         155,781         292,092         12.26%         8.02%         12.79%           2227         Town Of Bonanza         Indep         -         -         -         -         0.00%         12.79%         0.00%         0.00%         12.79%         0.00%         12.79%	
2226         City of Hines         SLGRP         60,730         75,581         155,781         292,092         12.26%         8.02%         12.79%           2227         Town Of Bonanza         Indep         -         -         -         -         0.00%         12.79%         0.00%         0.00%         12.79%         0.00%         12.79%	
2227         Town Of Bonanza         Indep         -         -         -         -         -         0.00%         0.00%         0.00%           2228         City of Turner         SLGRP         255,256         78,815         -         334,071         15.13%         8.02%         12.79%           2229         City of John Day         SLGRP         342,054         354,646         64,773         761,473         15.84%         8.02%         12.79%           2231         City of Banks         SLGRP         27,644         282,647         -         310,291         12.26%         8.02%         12.79%           2232         City of Joseph         Indep         40,256         100,999         -         141,255         12.29%         8.02%         12.79%           2233         City of Lafayette         SLGRP         324,582         191,914         -         516,496         13.82%         8.02%         12.79%           2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2236         City of Amity         SLGRP         355,162         367,108         -         722,270         13.09%	Total PVFNC
2228         City of Turner         SLGRP         255,256         78,815         -         334,071         15.13%         8.02%         12.79%           2229         City of John Day         SLGRP         342,054         354,646         64,773         761,473         15.84%         8.02%         12.79%           2231         City of Banks         SLGRP         27,644         282,647         -         310,291         12.26%         8.02%         12.79%           2232         City of Joseph         Indep         40,256         100,999         -         141,255         12.29%         8.02%         12.79%           2233         City of Lafayette         SLGRP         324,582         191,914         -         516,496         13.82%         8.02%         12.79%           2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09	347,743
2229         City of John Day         SLGRP         342,054         354,646         64,773         761,473         15.84%         8.02%         12.79%           2231         City of Banks         SLGRP         27,644         282,647         -         310,291         12.26%         8.02%         12.79%           2232         City of Joseph         Indep         40,256         100,999         -         141,255         12.29%         8.02%         12.79%           2233         City of Lafayette         SLGRP         324,582         191,914         -         516,496         13.82%         8.02%         12.79%           2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342	-
2231         City of Banks         SLGRP         27,644         282,647         -         310,291         12.26%         8.02%         12.79%           2232         City of Joseph         Indep         40,256         100,999         -         141,255         12.29%         8.02%         12.79%           2233         City of Lafayette         SLGRP         324,582         191,914         -         516,496         13.82%         8.02%         12.79%           2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342         14.67%         8.02%         12.79%	301,460
2232         City of Joseph         Indep         40,256         100,999         -         141,255         12.29%         8.02%         12.79%           2233         City of Lafayette         SLGRP         324,582         191,914         -         516,496         13.82%         8.02%         12.79%           2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342         14.67%         8.02%         12.79%	704,913
2233         City of Lafayette         SLGRP         324,582         191,914         -         516,496         13.82%         8.02%         12.79%           2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342         14.67%         8.02%         12.79%	229,900
2234         City of Aumsville         SLGRP         495,340         246,165         126,047         867,552         16.02%         8.02%         12.79%           2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342         14.67%         8.02%         12.79%	105,690
2235         City of Amity         SLGRP         122,231         83,387         40,806         246,424         12.26%         8.02%         12.79%           2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342         14.67%         8.02%         12.79%	424,202
2236         City of Creswell         SLGRP         355,162         367,108         -         722,270         13.09%         8.02%         12.79%           2237         City of Troutdale         SLGRP         1,519,022         1,082,320         -         2,601,342         14.67%         8.02%         12.79%	879,851
2237 City of Troutdale SLGRP 1,519,022 1,082,320 - 2,601,342 14.67% 8.02% 12.79%	220,130
	563,758
0000 Ott(IN	2,202,474
2238 City of Warrenton SLGRP 1,155,072 1,112,258 397,249 2,664,579 17.02% 8.02% 12.79%	2,684,146
2240 City of Wilsonville SLGRP 4,542,724 4,530,914 - 9,073,638 15.22% 8.02% 12.79%	7,698,926
2241 City of Bay City SLGRP 64,586 252,832 14,129 331,547 12.26% 8.02% 12.79%	258,662
2242 City of Gaston SLGRP 47,955 47,955 17.55% 8.02% 12.79%	53,021
2243 City Of Brownsville Indep 0.00% 0.00% 0.00%	-
2244 City of Lakeside SLGRP 57,157 318,611 - 375,768 12.26% 8.02% 12.79%	279,231
2245 City of Dundee SLGRP 357,094 150,461 77,622 585,177 15.66% 8.02% 12.79%	585,431
2246 City of Merrill Indep 48,508 - 44,261 92,769 21.33% 8.02% 12.79%	134,815
2247 City of Malin SLGRP 100,072 5,500 - 105,572 14.86% 8.02% 12.79%	97,744
2248 City of Fossil Indep 40,451 39,533 - 79,984 13.84% 8.02% 12.79%	64,439
2249 City of Phoenix SLGRP 334,291 445,730 390,093 1,170,114 15.42% 8.02% 12.79%	1,267,310
2250 City of Gold Beach Indep 419,435 274,912 101,700 796,047 14.69% 8.02% 12.79%	751,007
2251 City of Rogue River SLGRP 284,436 246,097 121,511 652,044 16.07% 8.02% 12.79%	660,704
2252 City of Dayton SLGRP 160,562 215,242 - 375,804 15.23% 8.02% 12.79%	312,872
2253 Town of Butte Falls Indep 7,832 30,165 - 37,997 15.04% 8.02% 12.79%	29,678
2254 City of Shady Cove SLGRP - 212,823 - 212,823 15.78% 8.02% 12.79%	157,029
2255 Town of Canyon City SLGRP - 143,274 - 143,274 15.78% 8.02% 12.79%	105,713
2256 City of Jordan Valley SLGRP 45,246 14,715 - 59,961 12.26% 8.02% 12.79%	45,804
2257 City of Culver Indep 98,164 98,164 13.01% 8.02% 12.79%	80,458
2258 City of Adair Village SLGRP - 167,780 - 167,780 15.78% 8.02% 12.79%	123,795
2259 Town Of Hammond Indep 0.00% 0.00% 0.00%	-
2260 City of Riddle SLGRP 162,441 145,808 - 308,249 16.10% 8.02% 12.79%	272,347
2261 City of Waldport Indep 318,387 440,672 - 759,059 15.34% 8.02% 12.79%	632,841
2262 City of Dufur Indep 51,510 67,688 - 119,198 15.16% 8.02% 12.79%	99,139
2263 City of La Grande SLGRP 1,318,335 - 951,700 2,270,035 20.06% 8.02% 12.79%	3,163,271
2264 City of Gervais Indep 190,419 161,500 225,863 577,782 11.87% 8.02% 12.79%	616,879
2265 City of Westfir SLGRP - 55,252 - 55,252 15.78% 8.02% 12.79%	40,767
2266 City of Irrigon SLGRP 275,405 184,706 - 460,111 13.77% 8.02% 12.79%	375,200
2267 City of Independence SLGRP 1,211,686 957,587 505,119 2,674,392 17.62% 8.02% 12.79%	2,846,228
2268 City of Harrisburg SLGRP 205,440 509,214 - 714,654 13.40% 8.02% 12.79%	549,151
2269 City of Durham SLGRP - 87,679 - 87,679 15.78% 8.02% 12.79%	64,693
2270 City of Lyons SLGRP 27,856 40,461 - 68,317 17.55% 8.02% 12.79%	60,653
2271 City of Columbia City SLGRP 143,482 199,856 104,658 447,996 17.55% 8.02% 12.79%	470,747
2272 City of Aurora SLGRP 66,182 99,434 - 165,616 17.55% 8.02% 12.79%	146,541
2273 City of Silverton SLGRP 1,533,447 726,687 630,794 2,890,928 16.67% 8.02% 12.79%	3,138,966
2274 City of Gold Hill SLGRP 83,571 118,861 - 202,432 12,26% 8.02% 12.79%	152,249
2275 City of Toledo SLGRP 881,050 890,822 383,950 2,155,822 17.20% 8.02% 12.79%	2,216,009



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	<b>Service Valuation Pay</b>	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2276	City of Newport	SLGRP	1,024,223	-	1,100,278	2,124,501	19.90%	8.02%	12.79%	3,014,993
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	15,517,764	6,668,576	7,137,997	29,324,337	16.49%	8.02%	12.79%	32,270,564
2279	City of Keizer	Indep	3,152,980	2,678,386	797,939	6,629,305	18.37%	8.02%	12.79%	6,880,489
2280	City of Winston	SLGRP	517,021	517,694	195,763	1,230,478	18.17%	8.02%	12.79%	1,281,783
2281	City of Manzanita	SLGRP	242,784	286,578	112,884	642,246	18.34%	8.02%	12.79%	669,552
2282	City of Eagle Point	Indep	371,665	-	365,973	737,638	17.11%	8.02%	12.79%	976,367
2283	City of Maupin	Indep	68,217	220,874	-	289,091	17.28%	8.02%	12.79%	237,233
2284	City of Halsey	SLGRP	145,007	78,741	-	223,748	12.26%	8.02%	12.79%	170,099
2285	City of Veneta	SLGRP	498,449	391,432	-	889,881	15.76%	8.02%	12.79%	783,714
2286	City of Millersburg	SLGRP	131,057	93,010	-	224,067	15.24%	8.02%	12.79%	194,457
2287	City of King City	SLGRP	225,389	-	144,481	369,870	18.95%	8.02%	12.79%	496,374
2288	City of Tualatin	SLGRP	4,005,930	4,884,222	1,402,182	10,292,334	16.72%	8.02%	12.79%	10,029,331
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,158,898	1,089,074	419,047	2,667,019	15.10%	8.02%	12.79%	2,565,254
2291	City of Florence	SLGRP	1,469,021	1,152,938	391,331	3,013,290	17.00%	8.02%	12.79%	3,039,635
2292	City of North Bend	SLGRP	1,751,200	798,437	1,037,578	3,587,215	17.36%	8.02%	12.79%	4,136,658
2293	City of Lowell	SLGRP	-	192,576	-	192,576	15.78%	8.02%	12.79%	142,090
2294	City of Depoe Bay	SLGRP	357,508	295,473	-	652,981	14.65%	8.02%	12.79%	547,974
2295	City of Tigard	SLGRP	3,423,741		2,771,440	6,195,181	19.84%	8.02%	12.79%	8,639,349
2296	City of Happy Valley	SLGRP	1,403,503	2,179,261	-	3,582,764	14.00%	8.02%	12.79%	2,845,836
2297	City of Rainier	Indep	525,026	284,919	78,774	888,719	17.76%	8.02%	12.79%	921,591
2298	City of Lincoln City	SLGRP	2,730,918	3,486,589	747,935	6,965,442	16.51%	8.02%	12.79%	6,589,683
2299	City of Dunes City	SLGRP	-	-	-		0.00%	0.00%	0.00%	-
2300	City of Yachats	SLGRP	242,648	276,989	-	519,637	15.50%	8.02%	12.79%	441,319
2301	City of Moro	SLGRP	41,502	54,975	-	96,477	17.55%	8.02%	12.79%	86,449
2302	City of Mt. Vernon	SLGRP	67,296	80,373	- 4 407 440	147,669	17.55%	8.02%	12.79%	133,708
2303	City of Woodburn	SLGRP	4,302,767	2,762,595	1,487,119	8,552,481	16.62%	8.02%	12.79%	8,883,099
2304	City of Gladstone	SLGRP	1,390,909	458,141	778,272	2,627,322	17.14%	8.02%	12.79%	3,064,320
2305	City of Elkton	SLGRP	36,589	-	-	36,589	12.26%	8.02%	12.79%	28,261
2306	City of Imbler	SLGRP	- 00.004	-	-	474.400	0.00%	0.00%	0.00%	404.040
2307	City of Yoncalla	SLGRP SLGRP	82,621	91,517	-	174,138	12.26% 12.26%	8.02% 8.02%	12.79%	131,340
2308 2309	City of North Powder		32,872 342,894	31,488 177,081	- 54,784	64,360	18.11%	8.02% 8.02%	12.79% 12.79%	48,623 608.060
	City of Gearhart	Indep SLGRP	,		54,764	574,759				,
2501 2504	Port of The Dalles Oak Lodge Water District	SLGRP	133,861 651,272	85,674 272,889	-	219,535 924,161	13.43% 15.26%	8.02% 8.02%	12.79% 12.79%	176,472 827,468
2507	Port of Astoria	Indep	147,811	1,355,658	-	1,503,469	13.26%	8.02%	12.79%	1,123,737
2508	Multnomah Drainage	SLGRP	380,798	1,121,702		1,502,500	13.22%	8.02%	12.79%	1,144,788
2510	Horsefly Irrigation District	SLGRP	300,730	57,506	_	57,506	15.78%	8.02%	12.79%	42,430
2510	Grants Pass Irrigation District	SLGRP	36,440	457,666		494,106	17.55%	8.02%	12.79%	377,974
2512	Port of Portland	SLGRP	34,341,971	29,448,224	2,405,345	66,195,540	15.50%	8.02%	12.79%	59,047,029
2512	Port of Coos Bay	SLGRP	190,585	1,103,117	2,405,545	1,293,702	15.12%	8.02%	12.79%	995,467
2515	Klamath County Fire District 1	Indep	2,145,952	306,963	2,419,286	4,872,201	19.46%	8.02%	12.79%	6,663,332
2518	Clackamas County Housing Authority	Indep	1,304,806	814,863	2,413,200	2,119,669	15.33%	8.02%	12.79%	1,861,407
2519	Portland Housing Authority	SLGRP	6,527,785	8,497,529	-	15,025,314	14.02%	8.02%	12.79%	12,035,548
2521	League of Oregon Cities	Indep	2,750,034	4,478,241	-	7,228,275	12.24%	8.02%	12.79%	5,424,832
2522	Lane Council of Governments	SLGRP	4,008,908	5,916,365	_	9,925,273	15.30%	8.02%	12.79%	8,229,517
2524	Oak Lodge Sanitary District	Indep	1,062,073	1,013,494	-	2,075,567	12.65%	8.02%	12.79%	1,594,215
2027	Can Loago Carmary District	Much	1,002,073	1,013,434	-	2,010,001	12.03/0	0.02 /6	12.13/0	1,007,210



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	<b>General Service</b>	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2526	Clatskanie PUD	SLGRP	882,531	2,501,829	-	3,384,360	14.51%	8.02%	12.79%	2,652,698
2527	Deschutes Valley Water District	Indep	1,191,614	369,277	-	1,560,891	14.13%	8.02%	12.79%	1,333,230
2528	Columbia River Fire & Rescue	SLGRP	2,333,616	-	1,695,475	4,029,091	19.66%	8.02%	12.79%	5,557,641
2529	East Fork Irrigation District	Indep	200,255	47,451	-	247,706	20.76%	8.02%	12.79%	296,921
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,568,976	1,353,524	-	2,922,500	15.63%	8.02%	12.79%	2,543,639
2533	Owyhee Irrigation District	Indep	635,727	697,918	-	1,333,645	16.28%	8.02%	12.79%	1,166,979
2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	6,856	39,055	-	45,911	21.59%	8.02%	12.79%	38,142
2538	Clackamas Vector Control	SLGRP	-	185,626	-	185,626	15.78%	8.02%	12.79%	136,962
2540	West Extension Irrigation District	SLGRP	159,547	102,048	-	261,595	12.26%	8.02%	12.79%	198,526
2541	Jackson County Vector Control District	SLGRP	-	190,933	-	190,933	15.78%	8.02%	12.79%	140,878
2542	Rainbow Water District	SLGRP	226,997	269,829	-	496,826	17.55%	8.02%	12.79%	450,070
2544	Santa Clara Rural Fire Protection District	SLGRP	95,371	-	56,236	151,607	21.37%	8.02%	12.79%	216,868
2545	Council of Governments	SLGRP	1,920,919	5,307,751	-	7,228,670	14.52%	8.02%	12.79%	5,673,451
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	741,857	-	255,482	997,339	19.21%	8.02%	12.79%	1,299,734
2550	Nyssa Road Assessment District 2	Indep	131,668	84,542	-	216,210	19.36%	8.02%	12.79%	222,971
2551	Sandy Fire Department	SLGRP	854,747	46,404	208,941	1,110,092	19.54%	8.02%	12.79%	1,415,149
2552	Winston-Dillard Fire District	SLGRP	683,325	47,503	190,649	921,477	20.07%	8.02%	12.79%	1,198,976
2553	Tangent Rural Fire Protection District	SLGRP	6,698	-	143,656	150,354	21.33%	8.02%	12.79%	234,996
2555	Monroe Fire Department	SLGRP	65,969	-	-	65,969	18.95%	8.02%	12.79%	78,757
2556	Jackson County Fire District 5	Indep	1,106,663	11,362	1,261,984	2,380,009	20.43%	8.02%	12.79%	3,418,074
2557	Estacada Fire Department	SLGRP	210,970	35,688	769,995	1,016,653	21.37%	8.02%	12.79%	1,521,696
2558	Boring Fire Department	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2559	Keizer Fire Department	SLGRP	1,035,103	-	1,461,399	2,496,502	19.61%	8.02%	12.79%	3,577,826
2561	Jefferson Rural Fire Protection District	SLGRP	255,065	120,316	-	375,381	19.59%	8.02%	12.79%	403,568
2562	Odell Rural Fire Protection District	SLGRP	40,282	-	-	40,282	18.95%	8.02%	12.79%	48,091
2563	Central Oregon Irrigation District	SLGRP	714,146	978,221	-	1,692,367	14.81%	8.02%	12.79%	1,388,090
2564	Illinois Valley Fire District	SLGRP	74,710	192,922	168,262	435,894	18.95%	8.02%	12.79%	496,243
2567	Charleston Rural Fire Protection District	SLGRP	186,138	-	-	186,138	20.65%	8.02%	12.79%	242,156
2568	Molalla Rural Fire Protection District 73	SLGRP	560,391	21,007	491,285	1,072,683	19.37%	8.02%	12.79%	1,472,225
2569	Central Oregon Intergovernmental Council	SLGRP	1,915,004	3,278,577	-	5,193,581	13.76%	8.02%	12.79%	4,079,144
2570	Port of St Helens	Indep	132,351	737,488	-	869,839	11.00%	8.02%	12.79%	635,867
2571	Crystal Springs Water District	SLGRP	115,290	208,570	-	323,860	12.26%	8.02%	12.79%	242,939
2572	Local Government Personnel Institute	SLGRP	68,864	221,720	-	290,584	12.26%	8.02%	12.79%	216,783
2573	Goshen Fire District	SLGRP	-	-	98,360	98,360	15.78%	8.02%	12.79%	154,737
2575	Jefferson County Rural Fire Protection District 1	Indep	68,718	-	262,286	331,004	14.84%	8.02%	12.79%	476,866
2576	Depoe Bay Rural Fire Protection District	SLGRP	85,069	56,493	341,821	483,383	21.37%	8.02%	12.79%	693,955
2579	La Pine Rural Fire Protection District	SLGRP	901,689	43,078	883,594	1,828,361	19.25%	8.02%	12.79%	2,515,352
2580	Marion County Fire District 1	SLGRP	2,499,207	353,487	1,192,134	4,044,828	19.50%	8.02%	12.79%	5,206,522
2581	Port of Umatilla	Indep	149,789	-	-	149,789	19.95%	8.02%	12.79%	188,262
2582	Talent Irrigation District	SLGRP	477,026	89,149	-	566,175	16.54%	8.02%	12.79%	562,848
2585	Rogue River Valley Irrigation District	SLGRP	118,942	180,430	-	299,372	12.26%	8.02%	12.79%	224,997
2587	Tualatin Valley Irrigation District	SLGRP	48,995	144,572	-	193,567	12.26%	8.02%	12.79%	144,514
2588	Clatskanie Rural Fire Protection District	SLGRP	348,885	-	485,557	834,442	20.47%	8.02%	12.79%	1,213,789
2589	West Slope Water District	SLGRP	177,673	206,943	-	384,616	17.55%	8.02%	12.79%	349,135
2590	Redmond Fire & Rescue	SLGRP	2,864,669	177,956	1,352,114	4,394,739	19.71%	8.02%	12.79%	5,815,554



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	<b>General Service</b>	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2592	Medford Irrigation District	SLGRP	192,422	247,627	-	440,049	16.57%	8.02%	12.79%	383,580
2594	Metro	SLGRP	27,230,430	33,300,733	-	60,531,163	14.54%	8.02%	12.79%	49,514,231
2595	Canby Fire District	SLGRP	1,066,022	55,693	649,315	1,771,030	19.05%	8.02%	12.79%	2,341,962
2596	Bend Parks & Recreation	Indep	2,816,573	4,316,382	-	7,132,955	13.09%	8.02%	12.79%	5,507,543
2597	Mapleton Water District	Indep .	53,563	15,462	-	69,025	16.58%	8.02%	12.79%	67,357
2598	Marion County Housing Authority	SLGRP	163,153	484,724	-	647,877	13.08%	8.02%	12.79%	492,093
2599	South Suburban Sanitary District	SLGRP	306,848	470,346	-	777,194	15.54%	8.02%	12.79%	647,450
2600	Winston-Dillard Water District	SLGRP	207,469	214,678	-	422,147	14.35%	8.02%	12.79%	345,960
2601	Baker Valley Irrigation District	SLGRP	71,048	-	-	71,048	17.55%	8.02%	12.79%	78,554
2602	Aumsville Rural Fire Protection District	SLGRP	60,907	13,080	148,044	222,031	21.37%	8.02%	12.79%	324,549
2603	Corbett Water District	SLGRP	-	216,250	-	216,250	15.78%	8.02%	12.79%	159,558
2604	Netarts-Oceanside Sanitary District	SLGRP	148,315	191,328	-	339,643	12.26%	8.02%	12.79%	255,725
2605	Scio Fire District	SLGRP	117,698	- · · -	-	117,698	20.34%	8.02%	12.79%	150,821
2606	West Valley Housing Authority	SLGRP	416,967	500,381	-	917,348	12.89%	8.02%	12.79%	707,808
2607	Hoodland Fire District 74	SLGRP	508,951	16,024	392,552	917,527	19.94%	8.02%	12.79%	1,268,729
2608	Gaston Rural Fire Protection District	Indep	1,025	38,730	102,291	142,046	13.76%	8.02%	12.79%	190,386
2610	Turner Fire District	Indep	102,996	22,273	370,384	495,653	28.46%	8.02%	12.79%	783,781
2612	Community Services Consortium	SLGRP	1,347,221	2,346,512	-	3,693,733	14.05%	8.02%	12.79%	2,923,843
2613	Polk Soil & Water Conservation District	Indep	-,0,22.	195.141	_	195,141	16.71%	8.02%	12.79%	143,983
2614	Mountain Valley Mental Health Program	Indep	_	-	_	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	_	_	_	_	0.00%	0.00%	0.00%	_
2616	Alcohol Safety Action Program	Indep	_	_	_	_	0.00%	0.00%	0.00%	_
2617	Clean Water Services	SLGRP	14,115,650	13.514.790	_	27,630,440	15.41%	8.02%	12.79%	23,675,649
2618	Estacada Cemetery District	Indep	7,149	48,771	_	55,920	21.22%	8.02%	12.79%	45,542
2619	Comprehensive Options For Drug Abusers	Indep	7,140		_	-	0.00%	0.00%	0.00%	-10,0-12
2620	Jackson County Fire District 4	SLGRP	195,910	_	107,141	303,051	21.37%	8.02%	12.79%	432,307
2623	Evans Valley Fire District 6	Indep	55,536	_	40,173	95,709	20.49%	8.02%	12.79%	134,889
2624	Klamath Vector Control	SLGRP	-	70,044	-10,170	70,044	15.78%	8.02%	12.79%	51,681
2625	Port of Newport	SLGRP	206,242	497,032	_	703,274	16.88%	8.02%	12.79%	586,056
2626	Tillamook Peoples Utility District	SLGRP	3,525,831	4,304,855	_	7,830,686	15.34%	8.02%	12.79%	6,583,728
2628	McKenzie Fire And Rescue	SLGRP	125,461	43,480	202,268	371,209	18.95%	8.02%	12.79%	500.065
2629	Metropolitan Wastewater Management Commission	Indep	123,401	-5,400	202,200	37 1,203	0.00%	0.00%	0.00%	300,003
2630	Sheridan Fire District	SLGRP	131,566	36,951	180,444	348,961	19.57%	8.02%	12.79%	473,342
2631	Arch Cape Water-Sanitary District	SLGRP	67,935	48,503	100,444	116,438	12.26%	8.02%	12.79%	88,259
2632	Umpqua Regional Council of Governments	Indep	07,555	-0,303		110,430	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	132,833	405,275		538,108	13.76%	8.02%	12.79%	414,178
2637	Northeast Oregon Housing Authority	Indep	265,699	542,528		808,227	17.51%	8.02%	12.79%	693,399
2638	North Douglas County Fire and EMS	SLGRP	32,020	462	77,416	109,898	19.28%	8.02%	12.79%	161,022
2641	Suburban East Salem Water District	SLGRP	234,210	97,458	77,410	331,668	15.40%	8.02%	12.79%	299,139
2642	Dexter Rural Fire Protection District	SLGRP	234,210	97,430	44,872	44,872	15.78%	8.02%	12.79%	70,591
2643	Sweet Home Cemetery	Indep	39,339	78,932	44,072	118,271	16.73%	8.02%	12.79%	99,702
2644	Lakeside Water District	Indep	79,092	81,274	-	160,366	11.97%	8.02%	12.79%	119,611
2645	Chiloguin Agency Lake Rural Fire Protection District	Indep	79,092 78,010	01,274	-	78,010	19.42%	8.02%	12.79%	95,442
2645 2646	Keno Rural Fire Protection District			-	-		17.20%	8.02% 8.02%	12.79%	
		Indep SLGRP	148,894			148,894				161,342 388,823
2647 2648	Crooked River Ranch Rural Fire Protection District Black Butte Ranch Rural Fire Protection District		362,923	11,322 54,769	241,849 373,658	253,171 791,350	15.78% 21.28%	8.02% 8.02%	12.79% 12.79%	388,823 1,114,787
2648 2649		Indep SLGRP		54,769	313,658	93,606	21.28%	8.02% 8.02%	12.79%	
2649 2650	Colton Fire Department Pleasant Hill Fire Department	SLGRP	93,606	-	- 57,155	93,606 57,155	15.78%	8.02% 8.02%	12.79%	126,023 89,915
2000	г теазапт пти пе реранители	SLUKE	-	-	57,155	31,133	13.76%	0.02%	12.19%	09,910



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	<b>General Service</b>	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2651	Imbler Rural Fire Protection District	SLGRP	10,603	18,578	-	29,181	21.37%	8.02%	12.79%	27,983
2652	The Oregon Consortium	SLGRP	80,771	111,924	-	192,695	17.55%	8.02%	12.79%	171,886
2653	Umatilla Fire Department	SLGRP	84,296	· -	47,085	131,381	21.37%	8.02%	12.79%	187,561
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	3,816,943	7,162,733	-	10,979,676	14.32%	8.02%	12.79%	8,728,444
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	391,019	-	-	391,019	19.62%	8.02%	12.79%	483,323
2660	Tualatin Valley Fire & Rescue	SLGRP	29,384,310	4,654,975	17,285,295	51,324,580	19.51%	8.02%	12.79%	66,734,811
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	296,590	547,962	-	844,552	17.55%	8.02%	12.79%	732,233
2664	Applegate Valley Rural Fire Protection District 9	Indep	436,423	-	189,997	626,420	17.70%	8.02%	12.79%	785,553
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	671,981	275,001	-	946,982	15.54%	8.02%	12.79%	860,790
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	776,553	490,301	-	1,266,854	14.04%	8.02%	12.79%	1,048,640
2672	Rockwood Water PUD	Indep	558,543	748,149	-	1,306,692	13.84%	8.02%	12.79%	1,039,019
2673	Port Orford Library	SLGRP	19,637	8,049	-	27,686	12.26%	8.02%	12.79%	21,106
2674	Nestucca Rural Fire District	SLGRP	59,607	-	185,810	245,417	18.97%	8.02%	12.79%	363,548
2675	Salmon Harbor-Douglas County	Indep	132,287	196,859	-	329,146	11.85%	8.02%	12.79%	244,009
2676	Woodburn Fire District	SLGRP	822,338	-	607,406	1,429,744	19.57%	8.02%	12.79%	1,969,422
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	202,101	783,232	-	985,333	9.86%	8.02%	12.79%	703,441
2679	Columbia River Public Utility District	Indep	1,811,277	2,027,211	-	3,838,488	13.02%	8.02%	12.79%	2,981,475
2681	Cloverdale Rural Fire Protection District	SLGRP	83,851	-	50,022	133,873	21.37%	8.02%	12.79%	191,583
2684	Parkdale Fire District	SLGRP	74,006	-	40,706	114,712	18.95%	8.02%	12.79%	152,390
2685	Oregon Community College Association	Indep	209,731	368,681	-	578,412	11.60%	8.02%	12.79%	425,299
2686	Weston Cemetery	SLGRP	23,590	3,888	-	27,478	12.26%	8.02%	12.79%	21,089
2687	Columbia Drainage Vector Control District	SLGRP	70,970	64,724	-	135,694	12.26%	8.02%	12.79%	102,572
2688	Polk County Fire District 1	Indep	585,831	33,310	506,387	1,125,528	18.57%	8.02%	12.79%	1,506,580
2689	Redmond Area Park & Recreation District	Indep	256,273	483,735	-	740,008	13.49%	8.02%	12.79%	574,718
2692	Siuslaw Public Library	SLGRP	246,466	120,529	-	366,995	14.15%	8.02%	12.79%	308,643
2694	Philomath Fire Department	SLGRP	68,961		83,182	152,143	18.95%	8.02%	12.79%	213,189
2695	Washington County Consolidated Communications Agency	SLGRP	3,429,353	3,312,894	-	6,742,247	14.96%	8.02%	12.79%	5,676,482
2696	Stayton Fire District	SLGRP	343,073	-	110,953	454,026	18.28%	8.02%	12.79%	569,645
2697	Oregon Museum Park	Indep		-	_ ·		0.00%	0.00%	0.00%	
2698	Halsey Shedd Rural Fire Protection District	Indep	94,438	-	59,004	153,442	20.72%	8.02%	12.79%	216,099
2699	Chetco Library Board	SLGRP	145,711	79,128	-	224,839	16.95%	8.02%	12.79%	213,981
2700	Lowell Rural Fire Protection District	SLGRP		-		-	0.00%	0.00%	0.00%	
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	531,077	61,251	430,056	1,022,384	19.35%	8.02%	12.79%	1,369,154
2702	Banks Fire District 13	Indep	101,569	-	115,688	217,257	19.57%	8.02%	12.79%	307,222
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-			0.00%	0.00%	0.00%	
2705	Lebanon Fire District	SLGRP	1,925,823	69,486	1,057,906	3,053,215	20.83%	8.02%	12.79%	4,242,774



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2707	Clatskanie Library	SLGRP	71,529	9,528	-	81,057	16.16%	8.02%	12.79%	79,852
2708	Milton-Freewater Cemetery District 3	Indep	-	· -	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	65,816	54,410	-	120,226	17.09%	8.02%	12.79%	111,008
2710	Klamath County Emergency Communications District	SLGRP	293,389	367,737	-	661,126	14.34%	8.02%	12.79%	536,385
2712	Jefferson County EMS	SLGRP	159,882	289,290	-	449,172	12.26%	8.02%	12.79%	336,939
2713	Port of Tillamook Bay	SLGRP	200,012	642,511	-	842,523	14.04%	8.02%	12.79%	650,985
2714	Winchester Bay Sanitary District	Indep	107,328	45,534	-	152,862	14.27%	8.02%	12.79%	130,086
2715	Jackson County Fire District 3	SLGRP	3,685,402	320,504	2,723,297	6,729,203	19.52%	8.02%	12.79%	9,052,850
2716	Neskowin Water District	SLGRP	-	120,837		120,837	15.78%	8.02%	12.79%	89,158
2717	Ice Fountain Water District	Indep	112,130	219,085	-	331,215	14.72%	8.02%	12.79%	265,635
2718	Curry Library	SLGRP	30,059	108,776	-	138,835	12.26%	8.02%	12.79%	103,476
2719	Human Solutions, Inc	Indep		· -	-	-	0.00%	0.00%	0.00%	· -
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	95,471	325,304	_	420,775	12.26%	8.02%	12.79%	313,762
2722	Tillamook 9-1-1	Indep	264,586	292,767	-	557,353	13.60%	8.02%	12.79%	442,712
2723	Oregon Coastal Zone Management Association	Indep	-	· , -	_	-	0.00%	0.00%	0.00%	´-
2724	Nehalem Bay Wastewater Agency	Indep	161,335	175,690	_	337,025	16.65%	8.02%	12.79%	298,863
2725	West Valley Fire District	Indep	22,349	-	625,839	648,188	22.50%	8.02%	12.79%	1,016,231
2726	Yamhill Communications Agency	SLGRP	391,109	413,916	-	805,025	14.54%	8.02%	12.79%	663,667
2728	Baker County Library District	SLGRP	244,579	312,186	_	556,765	15.11%	8.02%	12.79%	463,165
2729	Douglas County Fire District 2	Indep	2,694,558	1,893,235	1,751,350	6,339,143	19.61%	8.02%	12.79%	7,481,014
2731	Canby Utility Board	SLGRP	550,276	1,169,082	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,719,358	15.63%	8.02%	12.79%	1,404,447
2732	Umatilla County Special Library District	SLGRP	107,115	61,809	_	168,924	17.55%	8.02%	12.79%	164,037
2733	Wiard Memorial Park District	Indep	21,629	17,757	_	39,386	11.97%	8.02%	12.79%	29,412
2734	Seal Rock Water District	SLGRP	214,091	270,043	_	484,134	14.45%	8.02%	12.79%	394,146
2736	Wasco 9-1-1	Indep	,		_	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	_	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	916,234	114,461	354,649	1,385,344	19.44%	8.02%	12.79%	1,764,507
2740	Neskowin Regional Sanitary Authority	Indep	55,563	139,641	-	195,204	13.52%	8.02%	12.79%	150,359
2741	Port of Garibaldi	SLGRP	101,827	217,724	_	319,551	14.72%	8.02%	12.79%	255,076
2742	Amity Fire District	SLGRP	74,417	5,847	_	80,264	21.03%	8.02%	12.79%	102,908
2743	Douglas Soil & Water Conservation District	Indep	55,331	38,066	_	93,397	21.98%	8.02%	12.79%	104,706
2745	Clackamas County Fire District	SLGRP	13,650,181	1,618,539	11,107,127	26,375,847	19.77%	8.02%	12.79%	35,669,059
2746	Marion-Salem Data Center	Indep	-	-	,	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	1,169,488	906,397	_	2,075,885	14.21%	8.02%	12.79%	1,715,737
2749	Black Butte Ranch Police	SLGRP	262,065	47,507	93,843	403,415	18.95%	8.02%	12.79%	495,550
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	73,617	53,553	_	127,170	16.41%	8.02%	12.79%	115,621
2753	Linn-Benton Housing Authority	SLGRP	738,135	448,314	_	1,186,449	13.61%	8.02%	12.79%	963,683
2754	Western Lane Ambulance District	SLGRP	670,444	625,732	3,299	1,299,475	13.84%	8.02%	12.79%	1,051,454
2756	Sandy Area Sch Trans Agency	Indep	-	-	-,	-,,	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	537,232	-	414,419	951,651	18.95%	8.02%	12.79%	1,293,326
2758	Mohawk Valley Rural Fire District	SLGRP	-	-	89,381	89,381	15.78%	8.02%	12.79%	140,612
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	104,020	-	57,213	161,233	19.82%	8.02%	12.79%	219,891
2761	Clackamas River Water	SLGRP	1,538,376	1,086,442	-	2,624,818	13.65%	8.02%	12.79%	2,124,547
2763	Junction City Fire Department	SLGRP	91,633	-,000,112	120,429	212,062	16.52%	8.02%	12.79%	284,823
2765	Green Sanitary	SLGRP	281,555	27,177	,	308,732	14.76%	8.02%	12.79%	281,865
2766	Southwest Lincoln County Water District	SLGRP	236,802	86.064	_	322,866	13.32%	8.02%	12.79%	262,216
		020	200,002	20,004		322,000	.0.02/0	0.3270	070	202,210



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2767	Springfield Utility Board	Indep	96,755	-	-	96,755	15.87%	8.02%	12.79%	96,737
2768	Lake County Library District	SLGRP	54,742	72,840	-	127,582	16.83%	8.02%	12.79%	111,787
2771	Harbor Water PUD	Indep	237,799	147,327	-	385,126	17.98%	8.02%	12.79%	378,068
2772	Umatilla County Soil & Water District	SLGRP	-	69,115	-	69,115	15.78%	8.02%	12.79%	50,996
2773	Housing Authority of Jackson County	SLGRP	1,183,297	1,473,358	20,304	2,676,959	13.24%	8.02%	12.79%	2,106,056
2774	Oregon Trail Library District	SLGRP	-	111,064	-	111,064	15.78%	8.02%	12.79%	81,947
2776	Rainier Cemetery District	SLGRP	-	44,760	-	44,760	15.78%	8.02%	12.79%	33,026
2777	City of Newberg	SLGRP	3,651,009	473,582	2,525,816	6,650,407	18.25%	8.02%	12.79%	8,520,713
2778	Mulino Water District 23	SLGRP	64,250	-	-	64,250	12.26%	8.02%	12.79%	49,625
2779	Brownsville Rural Fire Protection District	Indep	91,460	-	-	91,460	19.54%	8.02%	12.79%	112,589
2780	Nehalem Bay Health District	SLGRP	-	54,556	-	54,556	15.78%	8.02%	12.79%	40,254
2781	North Bend Coos-Curry Housing Authority	SLGRP	37,651	316,864	-	354,515	17.55%	8.02%	12.79%	275,424
2782	Millington Rural Fire Protection District	Indep	58,225	· -	-	58,225	22.51%	8.02%	12.79%	82,571
2783	Tillamook Fire District	Indep	228,490	-	62,678	291,168	19.89%	8.02%	12.79%	384,917
2784	Eisenschmidt Pool	SLGRP	122,578	83,109	-	205,687	12.26%	8.02%	12.79%	155,998
2785	Fern Ridge Community Library	Indep	24,148	102,553	-	126,701	17.46%	8.02%	12.79%	102,230
2786	Seal Rock Rural Fire Protection District	SLGRP	· -	· -	-	-	0.00%	0.00%	0.00%	· -
2788	Port of Hood River	Indep	669,818	495,306	-	1,165,124	12.87%	8.02%	12.79%	908,552
2789	Farmers Irrigation District	SLGRP	189,737	216,902	-	406,639	15.99%	8.02%	12.79%	351,174
2790	Silver Falls Library District	SLGRP	182,280	282,460	-	464,740	13.11%	8.02%	12.79%	358,961
2792	North Wasco County Parks And Recreation District	SLGRP	181,160	155,750	-	336,910	15.03%	8.02%	12.79%	286,457
2793	North Lincoln Fire & Rescue District 1	SLGRP	365,657	105,426	136,959	608,042	19.74%	8.02%	12.79%	747,986
2794	Siuslaw Rural Fire Protection District 1	SLGRP	171,776	85,439	388,151	645,366	21.33%	8.02%	12.79%	904,499
2796	West Side Rural Fire Protection District	Indep	-	-	43,749	43,749	16.71%	8.02%	12.79%	68.825
2797	Vernonia Fire	Indep	21,547	-	59,817	81,364	10.82%	8.02%	12.79%	108,790
2798	Fairview Water District	SLGRP	4,656	49,390	-	54,046	17.55%	8.02%	12.79%	41,590
2799	Sublimity Fire District	SLGRP	34,739	-	72,841	107,580	12.26%	8.02%	12.79%	141,423
2801	Coburg Rural Fire Protection District	SLGRP	83,814	_	50,484	134,298	18.94%	8.02%	12.79%	179,428
2802	Rural Road Assessment District 3	SLGRP	100,160	73,223	-	173,383	12.26%	8.02%	12.79%	131,388
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	41,337	_	41,337	16.71%	8.02%	12.79%	30,500
2804	Aurora Rural Fire Protection District	SLGRP	82,192		222,101	304,293	18.95%	8.02%	12.79%	447,528
2806	Multnomah County Rural Fire Protection District 14	SLGRP	56,236	-	,	56,236	12.26%	8.02%	12.79%	43,436
2808	Lifeways	Indep	-	_	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	-	_	-	0.00%	0.00%	0.00%	_
2810	Sutherlin Water Control District	SLGRP	_	58,680	_	58,680	15.78%	8.02%	12.79%	43,296
2811	Mid-Columbia Center For Living	SLGRP	1,376,993	4,405,883	-	5,782,876	13.95%	8.02%	12.79%	4,461,007
2812	Workforce Development Board	Indep	-	-,,	_	-,	0.00%	0.00%	0.00%	-, ,
2814	The Job Council	SLGRP	-	_	-	_	0.00%	0.00%	0.00%	_
2816	Odell Sanitary District	SLGRP	46,403	191,239	_	237,642	12.26%	8.02%	12.79%	176,945
2817	Wickiup Water District	SLGRP	-	96,749	_	96,749	15.78%	8.02%	12.79%	71,385
2818	Netarts Water District	SLGRP	97,978	41,170	_	139,148	12.26%	8.02%	12.79%	106,053
2819	Harrisburg Fire and Rescue	SLGRP	12,014		124,567	136,581	18.95%	8.02%	12.79%	210,308
2820	Central Oregon Coast Fire & Rescue District	SLGRP	,	52,989	360,480	413,469	15.78%	8.02%	12.79%	606,194
2821	Tillamook County Soil And Water Conservation District	Indep	166.972	39,073	-	206,045	13.07%	8.02%	12.79%	166,316
2822	Deschutes County Rural Fire Protection District 2	SLGRP	123,929	-	_	123,929	12.26%	8.02%	12.79%	95,720
2823	Lyons Fire District	SLGRP	-	_	_	-	0.00%	0.00%	0.00%	-
2824	Glide Fire Department	SLGRP	12,971	52,022	_	64,993	21.37%	8.02%	12.79%	55,847
2825	Northern Oregon Corrections	SLGRP	1,279,373	840,604	1,035,519	3,155,496	16.08%	8.02%	12.79%	3,545,335
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Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2826	Wasco County Soil-Water Conservation District	SLGRP	220,015	120,255	-	340,270	12.26%	8.02%	12.79%	258,664
2828	Deschutes Public Library District	Indep	2,164,767	2,065,770	-	4,230,537	13.42%	8.02%	12.79%	3,354,432
2829	Hubbard Rural Fire Protection District	SLGRP	2,282	-	-	2,282	21.38%	8.02%	12.79%	3,074
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	67,918	-	46,221	114,139	18.95%	8.02%	12.79%	153,797
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	90,036	40,783	315,942	446,761	20.91%	8.02%	12.79%	645,729
2834	Crescent Rural Fire Protection District	SLGRP	-	-	123,318	123,318	15.78%	8.02%	12.79%	194,000
2835	North Clackamas County Water Commission	Indep	177,052	78,954	-	256,006	14.47%	8.02%	12.79%	219,658
2837	NORCOM	SLGRP	414,853	826,953	-	1,241,806	14.43%	8.02%	12.79%	987,298
2838	High Desert Parks & Recreation District	SLGRP	-	25,309	-	25,309	15.78%	8.02%	12.79%	18,674
2839	North Morrow Vector Control District	SLGRP	120,276	-	-	120,276	12.26%	8.02%	12.79%	92,899
2840	Cannon Beach Rural Fire Protection District	SLGRP	67,593	-	61,980	129,573	18.95%	8.02%	12.79%	178,201
2841	Jefferson County Soil & Water Conservation District	Indep	64,277	137,816	-	202,093	10.28%	8.02%	12.79%	143,315
2842	Tualatin Valley Water District	SLGRP	5,374,621	4,318,768	-	9,693,389	14.53%	8.02%	12.79%	8,106,434
2843	Yachats Rural Fire Protection District	SLGRP	156,883	-	281,037	437,920	18.95%	8.02%	12.79%	629,414
2844	Crook County Rural Fire Protection District 1	SLGRP	421,566	71,527	1,220,910	1,714,003	17.76%	8.02%	12.79%	2,445,156
2845	Sunrise Water Authority	Indep	305,316	789,017	-	1,094,333	10.94%	8.02%	12.79%	792,598
2846	Jefferson County Library District	SLGRP	96,179	93,156	-	189,335	12.86%	8.02%	12.79%	146,657
2847	Sweet Home Fire and Ambulance District	SLGRP	427,223	1,136	567,913	996,272	20.40%	8.02%	12.79%	1,443,329
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	1,949	187,405	-	189,354	14.67%	8.02%	12.79%	140,076
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2851	East Umatilla County Rural Fire Protection District	SLGRP	68,458	-	-	68,458	18.95%	8.02%	12.79%	81,729
2852	Ochoco Irrigation District	SLGRP	341,343	153,260	-	494,603	12.26%	8.02%	12.79%	376,728
2853	Mill City Rural Fire Protection District	SLGRP	53,101	-	-	53,101	18.95%	8.02%	12.79%	63,395
2854	Sunset Empire Transportation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2855	Harney Hospital	SLGRP	2,018,688	7,126,316	-	9,145,004	14.15%	8.02%	12.79%	7,057,640
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	1,137,783	35,307	616,821	1,789,911	18.81%	8.02%	12.79%	2,344,722
2858	Nesika Beach-Ophir Water District	SLGRP	62,307	33,445	-	95,752	16.25%	8.02%	12.79%	88,464
2859	South Lane County Fire and Rescue	Indep	647,395	48,823	1,079,410	1,775,628	19.91%	8.02%	12.79%	2,546,166
2860	Coos County Airport District	SLGRP	139,381	565,978	-	705,359	12.26%	8.02%	12.79%	525,256
2861	Mt Angel Fire District	Indep	30,900	36,339	-	67,239	18.61%	8.02%	12.79%	63,040
2864	Tri-City Water and Sanitary Authority	SLGRP	68,495	320,431	-	388,926	12.26%	8.02%	12.79%	289,331
2865	Tri-County Cooperative Weed Management Area	Indep	-	70,260	-	70,260	16.71%	8.02%	12.79%	51,841
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	57,977	417,428	-	475,405	12.26%	8.02%	12.79%	352,775
2869	Nehalem Bay Fire & Rescue	SLGRP	76,195	5,812	158,424	240,431	21.35%	8.02%	12.79%	356,002
2870	Clackamas River Water Providers	Indep	80,457	70,538	-	150,995	8.42%	8.02%	12.79%	94,725
2872	Emergency Communications of Southern Oregon	Indep	-	-			0.00%	0.00%	0.00%	-
2873	Mosier Fire District	SLGRP	-	-	40,057	40,057	15.78%	8.02%	12.79%	63,016
2874	Umatilla-Morrow Radio and Data District	Indep	202,445	-	-	202,445	10.55%	8.02%	12.79%	134,555
2876	Oregon Municipal Electric Utilities Association	Indep	99,935			99,935	12.02%	8.02%	12.79%	75,677
2877	Mid-Columbia Fire And Rescue V1-801	Indep	91,562	59,472	2,095,718	2,246,752	16.69%	8.02%	12.79%	3,437,076
2878	Yamhill Fire Protection District	Indep	-	-	94,927	94,927	16.71%	8.02%	12.79%	149,336
2879	LaGrande Rural Fire Protection District	Indep	-		91,304	91,304	16.71%	8.02%	12.79%	143,637
2880	Oregon Health & Science University	SLGRP	199,529,554	134,710,741	1,003,802	335,244,097	15.14%	8.02%	12.79%	291,289,404



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
2881	Lake Chinook Fire and Rescue District	Indep	-		37,501	37,501	16.71%	8.02%	12.79%	58,995
2883	Lane Fire Authority	SLGRP	1,191,375	4,641	1,272,464	2,468,480	20.02%	8.02%	12.79%	3,507,860
2884	North Central Public Health District	SLGRP	400,804	460,642	-	861,446	16.77%	8.02%	12.79%	763,334
2885	Siletz Rural Fire Protection District	Indep	-	-	84,876	84,876	16.71%	8.02%	12.79%	133,524
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2887	Umatilla County Fire District #1	Indep	1,437,417	46,426	1,269,012	2,752,855	19.82%	8.02%	12.79%	3,825,852
2900	Clatsop Community College	SLGRP	2,596,235	2,944,365	-	5,540,600	14.53%	8.02%	12.79%	4,549,038
2901	Blue Mountain Community College	SLGRP	5,360,999	4,694,383	17,969	10,073,351	14.53%	8.02%	12.79%	8,399,377
2902	Treasure Valley Community College	SLGRP	3,723,926	6,290,746	314	10,014,986	14.53%	8.02%	12.79%	8,050,903
2903	Umpqua Community College	SLGRP	4,104,350	7,971,120	4,171	12,079,641	14.53%	8.02%	12.79%	9,645,054
2904	Lane Community College	SLGRP	24,782,227	22,553,289	16,931	47,352,447	14.53%	8.02%	12.79%	39,352,757
2905	Mt Hood Community College	SLGRP	17,993,127	19,596,650	9,132	37,598,909	14.53%	8.02%	12.79%	30,944,287
2906	Klamath Community College	SLGRP	952,167	4,532,138	-	5,484,305	14.53%	8.02%	12.79%	4,215,597
2908	Clackamas Community College	SLGRP	12,480,310	14,747,731	-	27,228,041	14.53%	8.02%	12.79%	22,305,817
2910	Linn-Benton Community College	SLGRP	12,470,840	12,988,120	311	25,459,271	14.53%	8.02%	12.79%	20,999,326
2918	Portland Community College	SLGRP	59,066,422	68,547,128	38,409	127,651,959	14.53%	8.02%	12.79%	104,706,049
2919	Chemeketa Community College	SLGRP	23,962,190	21,762,257	33,927	45,758,374	14.53%	8.02%	12.79%	38,045,186
2922	Rogue Community College	SLGRP	9,957,660	10,016,453	50,943	20,025,056	14.53%	8.02%	12.79%	16,585,824
2995	Oregon Coast Community College	SLGRP	635,473	1,199,131	-	1,834,604	14.53%	8.02%	12.79%	1,466,472
2996	Columbia Gorge Community College	SLGRP	1,979,588	2,642,606	4,653	4,626,847	14.53%	8.02%	12.79%	3,769,235
2997	Tillamook Bay Community College	SLGRP	458,539	1,196,676	17,819	1,673,034	14.53%	8.02%	12.79%	1,330,730
2998	Southwestern Community College	SLGRP	4,130,570	6,356,328	150	10,487,048	14.53%	8.02%	12.79%	8,471,271
2999	Central Oregon Community College	SLGRP	8,266,496	14,682,259	13,864	22,962,619	14.53%	8.02%	12.79%	18,422,036
3003	Baker School District 5J	Schools	5,186,435	3,544,850	-	8,731,285	13.28%	8.02%	12.79%	6,954,711
3008	Huntington School District 16J	Schools	141,514	340,114	-	481,628	13.28%	8.02%	12.79%	369,346
3016	Burnt River High School	Schools	246,886	235,410	-	482,296	13.28%	8.02%	12.79%	380,250
3027	Pine-Eagle School District 61	Schools	421,381	743,178	-	1,164,559	13.28%	8.02%	12.79%	900,891
3037	Alsea School	Schools	225,844	785,689	-	1,011,533	13.28%	8.02%	12.79%	768,663
3039	Corvallis School District 509J	Schools	15,727,615	15,028,005	-	30,755,620	13.28%	8.02%	12.79%	24,246,615
3043	Philomath School District 17J	Schools	3,777,014	2,249,196	-	6,026,210	13.28%	8.02%	12.79%	4,819,548
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	22,994,645	20,098,921	-	43,093,566	13.28%	8.02%	12.79%	34,068,028
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,660,745	1,150,300	-	2,811,045	13.28%	8.02%	12.79%	2,238,183
3122	Oregon City School District 62	Schools	22,879,629	17,364,679	-	40,244,308	13.28%	8.02%	12.79%	31,954,368
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	4,408,573	4,527,616	-	8,936,189	13.28%	8.02%	12.79%	7,029,045
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	5,310,272	4,226,207	-	9,536,479	13.28%	8.02%	12.79%	7,561,051
3186	Jewell School District 8	Schools	659,285	895,985	-	1,555,270	13.28%	8.02%	12.79%	1,212,678
3187	Seaside Schools	Schools	5,430,959	2,882,836	4,587	8,318,382	13.28%	8.02%	12.79%	6,678,045
3195	Warrenton-Hammond School District	Schools	1,254,540	3,138,228	184,055	4,576,823	13.28%	8.02%	12.79%	3,654,658



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3230	Vernonia School District	Schools	1,810,621	1,212,038	-	3,022,659	13.28%	8.02%	12.79%	2,409,128
3241	Coquille School District 8	Schools	2,294,127	1,895,556	-	4,189,683	13.28%	8.02%	12.79%	3,317,975
3242	Coos Bay School District 9	Schools	7,523,783	5,134,096	-	12,657,879	13.28%	8.02%	12.79%	10,082,839
3245	North Bend Public Schools	Schools	5,273,625	4,971,939	-	10,245,564	13.28%	8.02%	12.79%	8,080,621
3252	Powers School District	Schools	389,704	259,699	-	649,403	13.28%	8.02%	12.79%	517,658
3257	Myrtle Point School District 41	Schools	1,581,875	2,379,810	-	3,961,685	13.28%	8.02%	12.79%	3,079,379
3264	Bandon School District	Schools	1,402,631	1,599,934	-	3,002,565	13.28%	8.02%	12.79%	2,353,993
3274	Crook County School District	Schools	7,433,935	6,322,278	-	13,756,213	13.28%	8.02%	12.79%	10,884,357
3275	Port Orford-Langlois School District 2Cj	Schools	539,903	1,096,952	-	1,636,855	13.28%	8.02%	12.79%	1,261,080
3277	Curry County School District 3C	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3281	Ophir School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3282	Pistol River School District 16	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	3,614,102	3,750,241	-	7,364,343	13.28%	8.02%	12.79%	5,790,780
3288	Central Curry School District 1	Schools	1,301,545	694,315	-	1,995,860	13.28%	8.02%	12.79%	1,601,218
3291	Bend-La Pine Public Schools	Schools	40,503,422	42,694,224	-	83,197,646	13.28%	8.02%	12.79%	65,388,289
3296	Sisters School District	Schools	3,154,478	2,438,216	-	5,592,694	13.28%	8.02%	12.79%	4,438,176
3307	Oakland School District	Schools	1,068,968	1,486,109	-	2,555,077	13.28%	8.02%	12.79%	1,990,852
3310	Roseburg Public Schools	Schools	14,269,556	11,802,631	-	26,072,187	13.28%	8.02%	12.79%	20,646,935
3316	Glide School District 12	Schools	1,960,189	1,347,865	-	3,308,054	13.28%	8.02%	12.79%	2,634,481
3318	Days Creek School District 15	Schools	617,323	397,754	-	1,015,077	13.28%	8.02%	12.79%	809,956
3319	South Umpqua School District	Schools	3,149,454	2,802,746	-	5,952,200	13.28%	8.02%	12.79%	4,702,937
3320	Camas Valley School District 21	Schools	425,887	608,641	-	1,034,528	13.28%	8.02%	12.79%	805,394
3321	North Douglas School District 22	Schools	820,375	849,530	-	1,669,905	13.28%	8.02%	12.79%	1,313,176
3324	Yoncalla School District 32	Schools	786,748	611,057	-	1,397,805	13.28%	8.02%	12.79%	1,109,087
3325	Elkton School District 34	Schools	335,941	817,041	-	1,152,982	13.28%	8.02%	12.79%	883,907
3331	Umpqua School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3335	Riddle School District	Schools	974,098	973,588	-	1,947,686	13.28%	8.02%	12.79%	1,533,322
3338	Glendale 77	Schools	863,557	678,449	-	1,542,006	13.28%	8.02%	12.79%	1,223,073
3349	Winston-Dillard Schools	Schools	3,117,111	2,222,457	-	5,339,568	13.28%	8.02%	12.79%	4,247,717
3353	Sutherlin School District 130	Schools	3,689,002	2,964,192	-	6,653,194	13.28%	8.02%	12.79%	5,273,466
3361	Arlington Public Schools	Schools	538,470	406,432	-	944,902	13.28%	8.02%	12.79%	750,387
3364	Condon Admin School District 25J	Schools	463,394	157,777	-	621,171	13.28%	8.02%	12.79%	504,108
3370	Prairie City School District 4	Schools	513,080	447,193	-	960,273	13.28%	8.02%	12.79%	759,220
3372	Monument School District 8	Schools	295,083	209,693	-	504,776	13.28%	8.02%	12.79%	401,598
3375	Dayville School District 16J	Schools	277,411	268,502	-	545,913	13.28%	8.02%	12.79%	430,205
3376	Long Creek Schools	Schools	262,004	83,092	-	345,096	13.28%	8.02%	12.79%	280,512
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	222,940	26,064	-	249,004	13.28%	8.02%	12.79%	205,752
3395	Pine Creek School	Schools	-	31,747	-	31,747	13.28%	8.02%	12.79%	23,424
3396	Diamond School District 7	Schools	66,283	45,812	-	112,095	13.28%	8.02%	12.79%	89,257
3397	Suntex School District	Schools	42,074	66,107	-	108,181	13.28%	8.02%	12.79%	83,977
3398	Drewsey School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3399	Frenchglen School District	Schools	69,282	32,547	-	101,829	13.28%	8.02%	12.79%	81,979
3405	Fields-Trout Creek 33	Schools	-	128,106	-	128,106	13.28%	8.02%	12.79%	94,522
3407	Crane Union High School	Schools	411,662	155,182	-	566,844	13.28%	8.02%	12.79%	458,912
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3409	Hood River County School District	Schools	12,579,140	10,826,061	-	23,405,201	13.28%	8.02%	12.79%	18,512,113
3414	City of Phoenix School District	Schools	5,824,553	5,205,213	-	11,029,766	13.28%	8.02%	12.79%	8,713,668



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	<b>OPSRP General</b>	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	<b>General Service</b>	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3415	Ashland Public Schools	Schools	7,218,806	7,196,829	-	14,415,635	13.28%	8.02%	12.79%	11,349,650
3416	Central Point School District 6	Schools	10,718,817	9,379,947	-	20,098,764	13.28%	8.02%	12.79%	15,888,691
3417	Eagle Point School District 9	Schools	8,930,412	8,256,061	-	17,186,473	13.28%	8.02%	12.79%	13,563,192
3424	Rogue River School District	Schools	1,524,365	1,848,783	_	3,373,148	13.28%	8.02%	12.79%	2,639,451
3432	Prospect School District	Schools	356,364	804,139	_	1,160,503	13.28%	8.02%	12.79%	891,474
3439	Butte Falls School District	Schools	582,609	506,042	-	1,088,651	13.28%	8.02%	12.79%	860,812
3440	Pinehurst School	Schools	43,104	61,332	_	104,436	13.28%	8.02%	12.79%	81,316
3445	Culver School District 4	Schools	1,562,168	2,077,634	3,304	3,643,106	13.28%	8.02%	12.79%	2,845,131
3446	Ashwood School	Schools	-	35,211	-	35,211	13.28%	8.02%	12.79%	25,980
3447	Madras School District	Schools	7,092,955	9,558,907	_	16,651,862	13.28%	8.02%	12.79%	12,987,194
3451	Black Butte School District	Schools	-	167,060	-	167,060	13.28%	8.02%	12.79%	123,264
3453	Josephine County School District Cu	Schools	_	-	_	-	0.00%	0.00%	0.00%	
3454	Grants Pass School District	Schools	18,091,354	13,512,385	_	31,603,739	13.28%	8.02%	12.79%	25,105,929
3455	Klamath Falls School District 1	Schools	-	-	_	-	0.00%	0.00%	0.00%	-
3456	Klamath County School District	Schools	17,715,554	16,381,664	_	34,097,218	13.28%	8.02%	12.79%	26,908,588
3457	Klamath Falls City Schools	Schools	9,659,145	6,048,731	_	15,707,876	13.28%	8.02%	12.79%	12,544,223
3460	Union School District 5	Schools	0,000,140	0,040,701	_	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	2,089,745	1,791,911	_	3,881,656	13.28%	8.02%	12.79%	3,070,508
3462	Paisley School District	Schools	176,554	517,347	_	693,901	13.28%	8.02%	12.79%	529,431
3463	North Lake School District 14	Schools	582,299	558,405	_	1,140,704	13.28%	8.02%	12.79%	899,188
3464	Plush School District	Schools	71,123	21,547	_	92,670	13.28%	8.02%	12.79%	75,403
3465	Adel School District 21	Schools	84,244	21,547	_	84,244	13.28%	8.02%	12.79%	70,482
3470	Pleasant Hill School District	Schools	2,098,982	2,053,616	_	4,152,598	13.28%	8.02%	12.79%	3,271,332
3473	Eugene School District 4J	Schools	47,645,022	39,842,827	_	87,487,849	13.28%	8.02%	12.79%	69,259,363
3487	Springfield School District 19	Schools	27,721,887	24,145,705	_	51,867,592	13.28%	8.02%	12.79%	41,008,907
3494	Fern Ridge School District	Schools	2,549,397	3,492,925		6,042,322	13.28%	8.02%	12.79%	4,710,147
3498	Mapleton School District	Schools	613,189	689,123	_	1,302,312	13.28%	8.02%	12.79%	1,021,481
3502	Creswell School District 40	Schools	3,762,756	2,414,527		6,177,283	13.28%	8.02%	12.79%	4,929,607
3506	South Lane School District	Schools	8,224,724	7,130,744	_	15,355,468	13.28%	8.02%	12.79%	12,142,481
3510	Bethel School District	Schools	12,613,466	14,660,297		27,273,763	13.28%	8.02%	12.79%	21,369,884
3517	Crow-Applegate-Lorane District 66	Schools	708,418	1,058,642		1,767,060	13.28%	8.02%	12.79%	1,373,799
3519	McKenzie School District	Schools	515,804	1,056,324		1,572,128	13.28%	8.02%	12.79%	1,210,940
3520	Junction City School District 69	Schools	3,537,306	3,758,172		7,295,478	13.28%	8.02%	12.79%	5,732,381
3522	Lowell School District	Schools	477,566	1,178,906		1,656,472	13.28%	8.02%	12.79%	1,269,395
3524	Oakridge School District	Schools	1,854,161	830,009		2,684,170	13.28%	8.02%	12.79%	2,163,679
3527	Marcola School District 79	Schools	570,915	799,777	_	1,370,692	13.28%	8.02%	12.79%	1,067,758
3533	Triangle Lake Schools	Schools	683,735	858,832		1,542,567	13.28%	8.02%	12.79%	1,205,721
3537	Siuslaw School District 97J	Schools	3,827,674	3,343,476	•	7,171,150	13.28%	8.02%	12.79%	5,669,336
3579	Lincoln County School District	Schools	8,801,540	11,574,526	-	20,376,066	13.28%	8.02%	12.79%	15,903,869
3582	Linn County School District 5	Schools	0,001,040	11,574,520	_	20,370,000	0.00%	0.00%	0.00%	13,303,003
3610	Harrisburg Elementary School District 42J	Schools	_	_	-	_	0.00%	0.00%	0.00%	-
3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615	Central Linn School District 552C	Schools	1,348,851	2,265,753	•	3,614,604	13.28%	8.02%	12.79%	2,800,266
3618	Sweet Home School District 55	Schools	5,774,128	4,488,940	-		13.28%	8.02%	12.79%	8,142,986
3626	Wyatt School District 63Cj	Schools	5,114,120	4,400,940	-	10,263,068	0.00%	0.02%	0.00%	0,142,900
3647	Scio School District 95C	Schools	973,324	2,239,486	-	3,212,810	13.28%	8.02%	12.79%	2,466,704
3665	Santiam Canyon School District	Schools		2,239,466	-		13.28%	8.02%	12.79%	
3676	Harrisburg High School	Schools	1,643,787	919,858	-	2,563,645	0.00%	0.00%	0.00%	2,053,966
3070	Hamsburg High School	30110015	-	-	-	-	0.00%	0.00%	0.00%	-



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	<b>OPSRP Police &amp;</b>	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3684	Ontario School District 8C	Schools	5,980,498	6,581,197	-	12,561,695	13.28%	8.02%	12.79%	9,859,394
3687	Juntura Grade School	Schools	55,781	7,351	-	63,132	13.28%	8.02%	12.79%	52,092
3689	Vale School District 15	Schools	· -	· -	-	· -	0.00%	0.00%	0.00%	· -
3694	Nyssa School District 26	Schools	3,082,054	2,697,923	-	5,779,977	13.28%	8.02%	12.79%	4,569,205
3696	Annex Elementary School	Schools	51,418	168,490	-	219,908	13.28%	8.02%	12.79%	167,337
3707	Adrian School District 61	Schools	1,128,199	207,443	-	1,335,642	13.28%	8.02%	12.79%	1,096,956
3709	Harper School District 66	Schools	425,247	277,886	-	703,133	13.28%	8.02%	12.79%	560,814
3712	W W Jones School	Schools	2,724	119,493	-	122,217	13.28%	8.02%	12.79%	90,446
3715	Vale High School	Schools	-	· -	-	-	0.00%	0.00%	0.00%	-
3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3727	Aumsville Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3729	Jefferson School District 14Cj	Schools	2,294,968	2,285,620	-	4,580,588	13.28%	8.02%	12.79%	3,606,484
3730	North Marion School District 15	Schools	5,109,738	4,447,703	-	9,557,441	13.28%	8.02%	12.79%	7,556,704
3732	Marion Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3735	Salem-Keizer Public Schools	Schools	112,359,023	110,725,585	14,316	223,098,924	13.28%	8.02%	12.79%	175,724,340
3750	St Paul School District	Schools	529,900	1,054,220	-	1,584,120	13.28%	8.02%	12.79%	1,221,181
3759	Eldriedge Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772	Stayton School District 77J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3780	Mt Angel School District 91	Schools	2,358,893	1,668,362	-	4,027,255	13.28%	8.02%	12.79%	3,204,528
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	16,140,147	13,349,539	-	29,489,686	13.28%	8.02%	12.79%	23,353,316
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	5,409,120	4,759,781	-	10,168,901	13.28%	8.02%	12.79%	8,037,443
3818	Portland Public Schools	Schools	146,496,781	165,161,085	-	311,657,866	13.28%	8.02%	12.79%	244,427,522
3820	Parkrose School District	Schools	8,543,506	7,571,679	-	16,115,185	13.28%	8.02%	12.79%	12,734,526
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	35,900,311	31,612,164	-	67,512,475	13.28%	8.02%	12.79%	53,360,355
3842	Corbett School District 39	Schools	1,978,669	3,738,388	-	5,717,057	13.28%	8.02%	12.79%	4,413,766
3843	David Douglas School District	Schools	37,198,538	31,766,858	-	68,965,396	13.28%	8.02%	12.79%	54,560,643
3847	Riverdale School	Schools	2,087,978	2,266,147	-	4,354,125	13.28%	8.02%	12.79%	3,418,940
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3850	Dallas School District	Schools	8,315,175	6,235,135	-	14,550,310	13.28%	8.02%	12.79%	11,557,340
3859	Central School District 13J	Schools	8,229,955	7,579,849	-	15,809,804	13.28%	8.02%	12.79%	12,478,225
3865	Perrydale School District 21	Schools	749,398	739,826	-	1,489,224	13.28%	8.02%	12.79%	1,172,850
3887	Falls City School District	Schools	246,711	863,688	-	1,110,399	13.28%	8.02%	12.79%	843,672
3894	Sherman County School District 9	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3902	Tillamook Public Schools	Schools	4,006,301	5,690,078	15,389	9,711,768	13.28%	8.02%	12.79%	7,574,408
3920	Neah-Kah-Nie School District	Schools	3,072,445	2,289,329	-	5,361,774	13.28%	8.02%	12.79%	4,259,689
3927	Echo School District	Schools	523,756	1,045,554	-	1,569,310	13.28%	8.02%	12.79%	1,209,647
3928	Umatilla School District 6R	Schools	2,762,562	3,533,212	-	6,295,774	13.28%	8.02%	12.79%	4,918,215
3929	Ferndale School District 10	Schools	-	-	-	-	0.00%	0.00%	0.00%	-



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
3931	Pendleton School District 16R	Schools	9,960,111	5,042,008	212	15,002,331	13.28%	8.02%	12.79%	12,053,556
3935	Athena-Weston School District 29Rj	Schools	2,093,132	1,135,895	-	3,229,027	13.28%	8.02%	12.79%	2,589,307
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3942	Stanfield School District	Schools	1,005,299	1,218,220	-	2,223,519	13.28%	8.02%	12.79%	1,739,925
3944	Ukiah School	Schools	294,517	63,552	-	358,069	13.28%	8.02%	12.79%	293,296
3957	Helix School District	Schools	350,886	589,325	-	940,211	13.28%	8.02%	12.79%	728,393
3958	Pilot Rock School District 2R	Schools	1,010,088	633,052	-	1,643,140	13.28%	8.02%	12.79%	1,312,171
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3965	La Grande Public Schools	Schools	4,817,076	4,405,555	-	9,222,631	13.28%	8.02%	12.79%	7,280,753
3966	Union County School District	Schools	1,110,794	442,698	4,196	1,557,688	13.28%	8.02%	12.79%	1,262,576
3967	North Powder School District	Schools	541,343	490,721	-	1,032,064	13.28%	8.02%	12.79%	814,983
3969	Imbler School District	Schools	950,861	662,196	-	1,613,057	13.28%	8.02%	12.79%	1,284,123
3970	Cove School District	Schools	1,036,993	314,805	-	1,351,798	13.28%	8.02%	12.79%	1,099,866
3973	Elgin School District 23	Schools	1,090,198	825,128	-	1,915,326	13.28%	8.02%	12.79%	1,520,916
3986	Joseph School District 6	Schools	830,925	692,304	-	1,523,229	13.28%	8.02%	12.79%	1,205,995
3990	Wallowa School	Schools	814,594	517,827	-	1,332,421	13.28%	8.02%	12.79%	1,063,595
3993	Enterprise School District 21	Schools	1,025,984	722,270	-	1,748,254	13.28%	8.02%	12.79%	1,391,299
4003	Troy School District 54	Schools	-	51,772	-	51,772	13.28%	8.02%	12.79%	38,199
4008	Chenowith School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	883,865	709,221	1,932	1,595,018	13.28%	8.02%	12.79%	1,265,808
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	1,500,390	1,592,693	-	3,093,083	13.28%	8.02%	12.79%	2,430,439
4035	Banks School District	Schools	2,215,173	2,502,918	-	4,718,091	13.28%	8.02%	12.79%	3,700,055
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	119,820,474	106,164,873	93,968	226,079,315	13.28%	8.02%	12.79%	178,727,119
4080	North Plains School District 70	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	450,923	54,360	-	505,283	13.28%	8.02%	12.79%	417,369
4114	Fossil School District 21J	Schools	712,347	380,238	-	1,092,585	13.28%	8.02%	12.79%	876,533
4128	Yamhill Grade School	Schools			-	<del>.</del>	0.00%	0.00%	0.00%	
4135	Newberg School District 29Jt	Schools	13,513,568	12,811,021	-	26,324,589	13.28%	8.02%	12.79%	20,758,475
4142	McMinnville Schools	Schools	18,319,258	15,159,581	-	33,478,839	13.28%	8.02%	12.79%	26,511,969
4144	Sheridan School District 48J	Schools	1,981,657	2,126,352	-	4,108,009	13.28%	8.02%	12.79%	3,226,841
4166	Yamhill-Carlton School District 1	Schools	2,501,123	2,442,655	-	4,943,778	13.28%	8.02%	12.79%	3,894,828
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4189	Wasco County High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4203	Victor Point School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4218	Curry County Education Service District	Schools	45.4.50.4	-	-	-	0.00%	0.00%	0.00%	-
4219	Grant County Education Service District	Schools	454,584	136,991	-	591,575	13.28%	8.02%	12.79%	481,401
4220	Jefferson County Education Service District	Schools	441,360	523,930	-	965,290	13.28%	8.02%	12.79%	755,836
4221	Marion Education Service District	Schools	4 007 500	4.040.400	400.404	0.700.005	0.00%	0.00%	0.00%	7.007.404
4223	InterMountain Education Service District	Schools	4,667,592	4,012,169	109,124	8,788,885	13.28%	8.02%	12.79%	7,037,104
4224	Wallowa County Region 18	Schools	525,570	396,776	-	922,346	13.28%	8.02%	12.79%	732,470
4225 4226	Washington County Education Service District	Schools	160 000	206.052	-	-	0.00%	0.00%	0.00%	400.005
4226	North Central Education Service District	Schools	169,333	396,053	-	565,386	13.28%	8.02%	12.79%	433,895



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4230	Mari-Linn School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4232	South Coast Education Service District Region 7	Schools	2,442,143	1,884,003	-	4,326,146	13.28%	8.02%	12.79%	3,433,287
4237	Douglas Education Service District	Schools	3,074,798	5,907,369	-	8,982,167	13.28%	8.02%	12.79%	6,931,192
4238	Multnomah Education Service District	Schools	8,639,470	9,117,896	381,006	18,138,372	13.28%	8.02%	12.79%	14,555,062
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4252	High Desert Education Service District	Schools	5,482,169	5,062,825	-	10,544,994	13.28%	8.02%	12.79%	8,322,157
4254	Willamette Education Service District	Schools	8,195,947	5,780,437	413,778	14,390,162	13.28%	8.02%	12.79%	11,773,038
4258	Hermiston School District 8R	Schools	10,720,854	11,470,728	-	22,191,582	13.28%	8.02%	12.79%	17,433,057
4259	Clackamas Education Service District	Schools	6,976,371	6,853,929	-	13,830,300	13.28%	8.02%	12.79%	10,893,814
4260	Greater Albany School District 8J	Schools	21,520,722	22,962,204	-	44,482,926	13.28%	8.02%	12.79%	34,947,529
4268	Lake Oswego School District	Schools	18,498,368	15,427,926	-	33,926,294	13.28%	8.02%	12.79%	26,859,816
4270	Silver Falls School District	Schools	10,308,753	7,669,797	-	17,978,550	13.28%	8.02%	12.79%	14,283,798
4271	Malheur Education Service District Region 14	Schools	928,545	887,915	-	1,816,460	13.28%	8.02%	12.79%	1,431,997
4272	Linn-Benton-Lincoln Education Service District	Schools	6,298,506	4,425,030	-	10,723,536	13.28%	8.02%	12.79%	8,534,546
4273	Double O School District	Schools	-	50,396	-	50,396	13.28%	8.02%	12.79%	37,184
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4276	Lane County Education Service District	Schools	3,733,425	3,338,261	-	7,071,686	13.28%	8.02%	12.79%	5,586,635
4277	Mitchell School	Schools	225,905	344,118	-	570,023	13.28%	8.02%	12.79%	442,905
4279	St Helens School District 502	Schools	9,145,699	5,384,365	-	14,530,064	13.28%	8.02%	12.79%	11,624,457
4280	Northwest Regional Education Service District	Schools	12,440,457	11,719,693	17,361	24,177,511	13.28%	8.02%	12.79%	19,082,754
4286	Southern Oregon Education Service District	Schools	4,730,100	5,352,870	-	10,082,970	13.28%	8.02%	12.79%	7,906,952
4288	Medford School District 549C	Schools	28,765,636	28,693,188	-	57,458,824	13.28%	8.02%	12.79%	45,237,464
4291	Dayton Public Schools	Schools	2,869,384	1,896,552	-	4,765,936	13.28%	8.02%	12.79%	3,799,993
4293	Lake County Education Service District	Schools	174,114	311,939	-	486,053	13.28%	8.02%	12.79%	375,832
4294	Harney Education Service District Region XVII	Schools	438,596	667,236	-	1,105,832	13.28%	8.02%	12.79%	859,260
4295	Wasco County Education Service District	Schools	731,004	657,942	-	1,388,946	13.28%	8.02%	12.79%	1,097,043
4297	Yamhill Education Service District	Schools	-	· -	-	-	0.00%	0.00%	0.00%	· · · · · -
4306	Amity School District	Schools	2,329,039	1,476,035	-	3,805,074	13.28%	8.02%	12.79%	3,037,645
4307	Columbia School District 5J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	4,906,079	4,686,917	-	9,592,996	13.28%	8.02%	12.79%	7,562,817
4311	Redmond School District 2J	Schools	16,276,583	16,377,033	-	32,653,616	13.28%	8.02%	12.79%	25,701,270
4312	Reedsport School District	Schools	1,276,855	1,125,382	-	2,402,237	13.28%	8.02%	12.79%	1,898,620
4313	Forest Grove School District	Schools	16,045,762	15,294,389	-	31,340,151	13.28%	8.02%	12.79%	24,709,338
4314	Willamina School District 30J	Schools	2,151,103	2,017,136	-	4,168,239	13.28%	8.02%	12.79%	3,288,022
4315	John Day School District	Schools	2,510,270	1,008,974	5,864	3,525,108	13.28%	8.02%	12.79%	2,853,879
4316	Tigard-Tualatin School District 23J	Schools	35,199,357	24,834,784	-	60,034,141	13.28%	8.02%	12.79%	47,773,287
4317	Sherwood School District 88J	Schools	11,729,316	12,568,894	-	24,298,210	13.28%	8.02%	12.79%	19,087,048
4320	Rainier School District 13	Schools	2,120,157	2,248,040	-	4,368,197	13.28%	8.02%	12.79%	3,432,502
4321	North Clackamas School District 12	Schools	49,287,832	32,619,084	-	81,906,916	13.28%	8.02%	12.79%	65,303,837
4323	Estacada School District 108	Schools	4,730,354	4,116,826	-	8,847,180	13.28%	8.02%	12.79%	6,995,162
4324	Centennial School District 28	Schools	19,739,898	14,616,852	2,505	34,359,255	13.28%	8.02%	12.79%	27,304,027
4326	Harney County School District 3	Schools	2,366,028	1,238,022	117,651	3,721,701	13.28%	8.02%	12.79%	3,078,061
4327	Jordan Valley School District 3	Schools	152,518	184,123	-	336,641	13.28%	8.02%	12.79%	263,456
4329	Gervais School District 1	Schools	3,494,425	2,073,852	-	5,568,277	13.28%	8.02%	12.79%	4,453,747
4330	Vale School District 84	Schools	2,913,985	2,045,554	-	4,959,539	13.28%	8.02%	12.79%	3,947,248
4331	Molalla River School District	Schools	5,668,449	5,298,568	-	10,967,017	13.28%	8.02%	12.79%	8,651,947
4332	Gresham-Barlow School District 10	Schools	33,904,427	20,212,903	-	54,117,330	13.28%	8.02%	12.79%	43,279,688



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4333	Canby School District	Schools	13,100,678	9,571,539	-	22,672,217	13.28%	8.02%	12.79%	18,022,816
4334	Cascade School District 5	Schools	6,146,952	3,747,118	-	9,894,070	13.28%	8.02%	12.79%	7,907,559
4335	Milton-Freewater Unified School District 7	Schools	4,016,956	3,654,434	-	7,671,390	13.28%	8.02%	12.79%	6,057,134
4336	Nestucca Valley School District 101	Schools	1,916,370	982,719	-	2,899,089	13.28%	8.02%	12.79%	2,328,401
4337	Sherman County School District	Schools	505,927	874,292	-	1,380,219	13.28%	8.02%	12.79%	1,068,366
4338	Three Rivers U J School District	Schools	13,689,926	8,945,883	126,710	22,762,519	13.28%	8.02%	12.79%	18,253,506
4339	Lebanon Community School District	Schools	8,750,084	8,839,923	-	17,590,007	13.28%	8.02%	12.79%	13,843,119
4340	Monroe School District 1J	Schools	1,060,844	1,328,345	-	2,389,189	13.28%	8.02%	12.79%	1,867,651
4341	Hillsboro School District 1J	Schools	53,150,025	58,876,964	-	112,026,989	13.28%	8.02%	12.79%	87,909,216
4342	North Santiam School District 29J	Schools	4,999,012	5,541,030	-	10,540,042	13.28%	8.02%	12.79%	8,270,767
4343	Harrisburg Sschool District 7	Schools	2,050,450	2,334,791	-	4,385,241	13.28%	8.02%	12.79%	3,438,191
4344	South Wasco County School District 1	Schools	839,424	633,848	-	1,473,272	13.28%	8.02%	12.79%	1,169,974
4345	Oregon Trail School District 46	Schools	10,120,631	8,462,254	-	18,582,885	13.28%	8.02%	12.79%	14,711,114
4346	Knappa School District 4	Schools	1,143,115	1,397,780	-	2,540,895	13.28%	8.02%	12.79%	1,987,714
4347	Clatskanie School District 6J	Schools	1,568,662	2,237,763	-	3,806,425	13.28%	8.02%	12.79%	2,963,516
4348	Lourdes Charter School	Schools	93,371	75,325	-	168,696	13.28%	8.02%	12.79%	133,696
4350	Ridgeline Montessori	Schools	266,475	465,531	-	732,006	13.28%	8.02%	12.79%	566,431
4351	The Village School	Schools	19,354	159,216	-	178,570	13.28%	8.02%	12.79%	133,668
4352	Armadillo Technical Institute	Schools	146,473	283,735	-	430,208	13.28%	8.02%	12.79%	331,896
4354	Opal Charter School	Schools	77,711	290,256	-	367,967	13.28%	8.02%	12.79%	279,179
4355	Three Rivers Charter School	Schools	297,545	277,724	-	575,269	13.28%	8.02%	12.79%	453,854
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	162,268	610,664	-	772,932	13.28%	8.02%	12.79%	586,332
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4362	Kings Valley Charter School	Schools	-	82,844	-	82,844	13.28%	8.02%	12.79%	61,126
4363	Multisensory Learning Academy	Schools	240,849	972,882	-	1,213,731	13.28%	8.02%	12.79%	919,335
4365	Mitch Charter School	Schools	61,227	684,290	-	745,517	13.28%	8.02%	12.79%	556,121
4366	Sand Ridge Charter School	Schools	48,246	829,474	-	877,720	13.28%	8.02%	12.79%	652,384
4367	Arthur Academy Charter School	Schools	37,722	2,294,161	-	2,331,883	13.28%	8.02%	12.79%	1,724,283
4369	Trillium Charter School	Schools	33,639	1,145,562	-	1,179,201	13.28%	8.02%	12.79%	873,385
4370	Howard Street Charter School, Inc.	Schools	60,994	241,947	-	302,941	13.28%	8.02%	12.79%	229,548
4371	The Lighthouse School	Schools	123,293	561,257	-	684,550	13.28%	8.02%	12.79%	517,270
4373	Sheridan Japanese School Foundation	Schools	-	234,502	-	234,502	13.28%	8.02%	12.79%	173,025
4374	Ione School District	Schools	921,572	548,318	-	1,469,890	13.28%	8.02%	12.79%	1,175,595
4375	Eddyville Charter School	Schools	196,586	439,777	-	636,363	13.28%	8.02%	12.79%	488,957
4376	Four Rivers Community School	Schools	359,058	565,550	-	924,608	13.28%	8.02%	12.79%	717,688
4378	Mosier Community School	Schools	188,045	358,581	-	546,626	13.28%	8.02%	12.79%	421,901
4379	Siletz Valley School	Schools	380,923	502,106	-	883,029	13.28%	8.02%	12.79%	689,169
4380	The Emerson School	Schools	124,238	226,446	-	350,684	13.28%	8.02%	12.79%	271,023
4381	North Wasco County School District 21	Schools	7,368,751	6,517,703	-	13,886,454	13.28%	8.02%	12.79%	10,974,014
4382	Self Enhancement Inc	Schools	50,307	344,847	-	395,154	13.28%	8.02%	12.79%	296,531
4383	City View Charter School	Schools	178,228	478,312	-	656,540	13.28%	8.02%	12.79%	502,030
4386	Nixyaawii Community School	Schools	181,862	166,942	-	348,804	13.28%	8.02%	12.79%	275,330
4388	West Lane Tech	Schools	126,083	55,792	-	181,875	13.28%	8.02%	12.79%	146,652
4390	Oregon Connections Academy	Schools	1,166,376	5,538,302	-	6,704,678	13.28%	8.02%	12.79%	5,062,218
4392	Eagleridge High School	Schools	84,989	629,788	-	714,777	13.28%	8.02%	12.79%	535,788
4393	Cascade Heights Public Charter School	Schools	53,494	607,333	-	660,827	13.28%	8.02%	12.79%	492,870
4395	Siletz Valley Early College Academy	Schools	134,359	126,738	-	261,097	13.28%	8.02%	12.79%	205,922



Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

								OPSRP	OPSRP	
Employer			Tier 1/Tier 2	OPSRP General	OPSRP Police &	<b>Total Valuation</b>	Tier 1/Tier 2	General Service	Police & Fire	
Number	Employer Name	Rate Pool	Valuation Pay	Service Valuation Pay	Fire Valuation Pay	Pay	NC Rate	NC Rate	NC Rate	Total PVFNC
4396	Sweet Home Charter School	Schools	-	273,836	-	273,836	13.28%	8.02%	12.79%	202,047
4397	Springwater Environmental Sciences School	Schools	98,216	509,055	-	607,271	13.28%	8.02%	12.79%	457,773
4398	LEP High	Schools	· -	· -	-		0.00%	0.00%	0.00%	· -
4400	Phoenix School	Schools	90,741	176,734	_	267,475	13.28%	8.02%	12.79%	206,319
4401	Ballston Community School	Schools	81,507	155,125	-	236,632	13.28%	8.02%	12.79%	182,649
4402	Sage Community School	Schools	· -	144,522	_	144,522	13.28%	8.02%	12.79%	106,634
4403	Portland Village School	Schools	160,561	932,856	_	1,093,417	13.28%	8.02%	12.79%	822,630
4404	Alliance Charter Academy	Schools	190,532	1,330,931	-	1,521,463	13.28%	8.02%	12.79%	1,141,421
4405	Forest Grove Community School	Schools	115,988	591,604	-	707,592	13.28%	8.02%	12.79%	533,549
4407	Madrone Trail Public Charter School	Schools	120,112	628,093	-	748,205	13.28%	8.02%	12.79%	563,923
4408	Muddy Creek Charter School	Schools	57,898	281,315	-	339,213	13.28%	8.02%	12.79%	256,005
4409	Southwest Charter School	Schools	143	625,349	_	625,492	13.28%	8.02%	12.79%	461,527
4410	Ace Academy	Schools	103,616	242,780	_	346,396	13.28%	8.02%	12.79%	265,822
4411	Sherwood Charter School	Schools	204,679	424,014	_	628,693	13.28%	8.02%	12.79%	484,097
4412	Estacada Web Academy	Schools	362,478	980,013	_	1,342,491	13.28%	8.02%	12.79%	1,026,356
4418	Lewis And Clark Montessori Charter School	Schools	15,119	918,618	_	933,737	13.28%	8.02%	12.79%	690,442
4419	Silvies River Web Academy	Schools	75,136	193,529	_	268,665	13.28%	8.02%	12.79%	205,655
4420	Oregon Virtual Academy	Schools	666,257	2,301,150	_	2,967,407	13.28%	8.02%	12.79%	2,255,298
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	2,001,100	_	2,007,107	0.00%	0.00%	0.00%	2,200,200
4422	Redmond Proficiency Academy	Schools	669,573	1,422,809	_	2,092,382	13.28%	8.02%	12.79%	1,609,997
4423	Molalla River Academy	Schools	36,605	492,955	_	529,560	13.28%	8.02%	12.79%	394,347
4424	The Ivy School	Schools	-	286,192	_	286,192	13.28%	8.02%	12.79%	211.164
4429	Clackamas Web Academy	Schools	13,771	200,132	_	13,771	13.28%	8.02%	12.79%	11,521
4430	Clackamas Charter Alliance 2	Schools	10,312	67,591	_	77,903	13.28%	8.02%	12.79%	58,499
4431	Corbett Charter School	Schools	10,512	07,551	_	77,505	0.00%	0.00%	0.00%	30,433
4432	Renaissance Public Academy	Schools	_	259,357	_	259,357	13.28%	8.02%	12.79%	191,364
4433	Powell Butte Community Charter School	Schools	36,458	350,137	_	386,595	13.28%	8.02%	12.79%	288,847
4434	Logos Public Charter School	Schools	198,043	2,242,332	_	2,440,375	13.28%	8.02%	12.79%	1,820,173
4435	Sunny Wolf Charter School	Schools	29,469	262,144	_	291,613	13.28%	8.02%	12.79%	218,075
4436	Academy Of Arts & Academics	Schools	115,880	370,310	_	486,190	13.28%	8.02%	12.79%	370,179
4437	Center for Advance Learning	Schools	316,231	343,294	_	659,525	13.28%	8.02%	12.79%	517,868
4439	Homesource Family Charter	Schools	310,231	343,234	_	000,020	0.00%	0.00%	0.00%	317,000
4440	Sheridan Allprep Academy	Schools	50,517	267,401	_	317,918	13.28%	8.02%	12.79%	239,564
4441	Baker Web Academy	Schools	684,866	1,439,222	_	2,124,088	13.28%	8.02%	12.79%	1,634,902
4443	Knova Learning Oreogn	Schools	37,515	814.723	_	852,238	13.28%	8.02%	12.79%	632,522
4444	Bennett Pearson Academy, Inc.	Schools	43,523	319,943	_	363,466	13.28%	8.02%	12.79%	272,480
4446	Coburg Community Charter School	Schools	193,824	588,577	_	782,401	13.28%	8.02%	12.79%	596,437
4447	Arco Iris Spanish Immersion Charter School	Schools	126,083	571,309	_	697,392	13.28%	8.02%	12.79%	527,021
4448	Gresham Barlow Web Academy	Schools	209,530	964,608		1,174,138	13.28%	8.02%	12.79%	887,028
4449	Mosier Middle School	Schools	99,655	168.734	_	268,389	13.28%	8.02%	12.79%	207,874
4450	Sauvie Island Academy	Schools	289,627	441,912		731,539	13.28%	8.02%	12.79%	568,374
4451	River's Edge Academy Charter School	Schools	113,707	408,165	_	521,872	13.28%	8.02%	12.79%	396,292
4452	South Columbia Family School	Schools	113,707	128,592		128,592	13.28%	8.02%	12.79%	94,880
4453	Woodland Educational Initiative	Schools	-	415,970	-	415,970	13.28%	8.02%	12.79%	306,919
4454	Le Monde Immersion Charter School	Schools	73,074	543,560	-	616,634	13.28%	8.02%	12.79%	462,197
4454 4455	Hope Chinese Charter School	Schools	12,050	494,992	-	507,042	13.28%	8.02%	12.79%	375,306
4455 4456	Insight School of Oregon Charter	Schools	120,896	494,992	-	583,283	13.28%	8.02%	12.79%	442,314
4456	Oregon Virtual Education East	Schools	120,090	462,367	-	48,937	13.28%	8.02%	12.79%	36,108
4437	Oregon virtual Eulucation East	30110013	-	40,937	-	40,937	13.20%	0.02%	12.19%	30,100



### Exhibit E

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.3	9.2	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4458	Oregon Virtual Education West	Schools	-	48,937		48,937	13.28%	8.02%	12.79%	36,108
4459	Crater Lake Charter Academy	Schools	70,645	399,708	-	470,353	13.28%	8.02%	12.79%	354,025
4460	Kairos Pdx	Schools	-	262,390	-	262,390	13.28%	8.02%	12.79%	193,602
4461	Mountain View Academy	Schools	710	292,796	-	293,506	13.28%	8.02%	12.79%	216,631
4462	Bend International School	Schools	93,817	160,458	-	254,275	13.28%	8.02%	12.79%	196,883
4463	Dallas Community School-Community Innovation Partners	Schools	63,575	103,516	-	167,091	13.28%	8.02%	12.79%	129,568
4464	The Valley School Of Southern Oregon	Schools	-	92,479	-	92,479	13.28%	8.02%	12.79%	68,235
4465	Bridge Educational Foundation	Schools	-	-	-	-	0.00%	0.00%	0.00%	-



Exhibit F

				Dev	elopment of OPSRP U	JAL Development of Net Tier 1/Tier 2 UAL											
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
1000	State Agencies	SLGRP	2,808,226,304	1,353,475,975	9,520,529,228	399,228,524	10,714,185,534	5,594,299,593	5,378,306,460	39,169,664	(1,898,222,621)	-	-	Υ	-		3,519,253,503
2000	Lake County	SLGRP	4,280,749	1,353,475,975	9,520,529,228	608,568	10,714,185,534	5,594,299,593	8,198,477	59,709	-	-	(703,691)		(980,727)		6,573,768
2001	Clackamas County	Indep	140,238,319	1,353,475,975	9,520,529,228	19,936,832	238,466,122	140,238,319	238,466,122	1,956,070	-	-	-		-		240,422,192
2002	Curry County	Indep	4,665,540 24,936,214	1,353,475,975 1,353,475,975	9,520,529,228	663,272 3.545.031	15,880,024 100,744,971	4,665,540	15,880,024 100,744,971	65,076 347,815	-	-	-		-		15,945,100 101,092,786
2003 2004	Douglas County Harney County	Indep SLGRP	4,180,101	1,353,475,975	9,520,529,228 9,520,529,228	594,260	10,714,185,534	24,936,214 5,594,299,593	8,005,717	58,305	-		(687,146)		(844,585)		6,532,291
2004	Jackson County	SLGRP	50,049,119	1,353,475,975	9,520,529,228	7,115,180	10,714,185,534	5,594,299,593	95.853.920	698,094	(7,476,694)	-	(8,227,329)		(044,303)	Y	80,847,991
2006	Jefferson County	Indep	5,949,011	1,353,475,975	9,520,529,228	845,735	6,856,172	5,949,011	6,856,172	82,978	- (7,170,001)	_	(0,227,020)		-	•	6,939,150
2007	Klamath County	SLGRP	3,770,268	1,353,475,975	9,520,529,228	535,996	10,714,185,534	5,594,299,593	7,220,806	52,588	-	-	-		(5,448,564)		1,824,830
2008	Lane County	Indep	81,920,691	1,353,475,975	9,520,529,228	11,646,168	167,936,658	81,920,691	167,936,658	1,142,645	-	-	-		- '		169,079,303
2009	Marion County	SLGRP	79,922,153	1,353,475,975	9,520,529,228	11,362,048	10,714,185,534	5,594,299,593	153,066,664	1,114,769	(18,034,492)	-	-		(35,087,566)		101,059,375
2011	Washington County	SLGRP	126,046,365	1,353,475,975	9,520,529,228	17,919,248	10,714,185,534	5,594,299,593	241,403,614	1,758,118	-	•	(20,720,143)		<del>.</del>	Υ	222,441,589
2012	Grant County	SLGRP	3,364,435	1,353,475,975	9,520,529,228	478,301	10,714,185,534	5,594,299,593	6,443,556	46,928	(0.450.005)	-	(553,063)		(5,330,179)		607,242
2013 2014	Umatilla County Linn County	SLGRP Indep	15,036,018 36.141.418	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	2,137,580 5.138.006	10,714,185,534 66.066.687	5,594,299,593 36.141.418	28,796,936 66.066.687	209,725 504.107	(9,159,025)	-	(2,471,697)		-		17,375,939 66,570,794
2014	Yamhill County	Indep	26,264,266	1,353,475,975	9,520,529,228	3,733,832	15,781,972	26,264,266	15,781,972	366,339	-				-		16,148,311
2016	Sherman County	SLGRP	2,341,054	1,353,475,975	9,520,529,228	332,813	10,714,185,534	5,594,299,593	4,483,579	32,653	-	-	(384,834)		-	Υ	4,131,398
2017	Columbia County	SLGRP	8,443,695	1,353,475,975	9,520,529,228	1,200,389	10,714,185,534	5,594,299,593	16,171,339	117,774	(3,082,486)	_	(001,001)		(3,790,607)	•	9,416,020
2018	Coos County	SLGRP	14,697,709	1,353,475,975	9,520,529,228	2,089,484	10,714,185,534	5,594,299,593	28,149,007	205,006	-	-	-		-	Υ	28,354,013
2020	Wasco County	SLGRP	5,622,807	1,353,475,975	9,520,529,228	799,360	10,714,185,534	5,594,299,593	10,768,783	78,428	-	-	(924,306)		(1,333,773)		8,589,132
2021	Baker County	SLGRP	5,247,140	1,353,475,975	9,520,529,228	745,954	10,714,185,534	5,594,299,593	10,049,307	73,188	-	-	-		(2,251,187)		7,871,308
2022	Gilliam County	SLGRP	2,048,744	1,353,475,975	9,520,529,228	291,258	10,714,185,534	5,594,299,593	3,923,748	28,576	-	•	(336,783)		(156,567)		3,458,974
2023	Morrow County Rural School District Board	Indep	-	1,353,475,975			-	-	-	-	(5.774.040)	-	-		- (00.070.000)		-
2027 2028	Deschutes County Union County	SLGRP Indep	59,721,696	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	8,490,272	10,714,185,534 (6,948)	5,594,299,593	114,378,810 (6,948)	833,009	(5,771,216)	•	-		(28,678,693)		80,761,910 (6,948)
2026	Hood River County	SLGRP	6.888.469	1,353,475,975	9,520,529,228	979.292	10.714.185.534	5.594.299.593	13.192.775	96.082	(5,115,286)	-	-		(2,899,476)		5,274,095
2036	Clatsop County	SLGRP	11,835,027	1,353,475,975	9,520,529,228	1,682,514	10,714,185,534	5,594,299,593	22,666,408	165,077	(7,237,061)	_	(1,945,502)		(2,000,470)		13,648,922
2037	Polk County	Indep	15,014,365	1,353,475,975	9,520,529,228	2,134,501	25,931,222	15,014,365	25,931,222	209,423	(7,207,007)	_	(1,010,002)		-		26,140,645
2038	Multnomah County	SLGRP	330,489,925	1,353,475,975	9,520,529,228	46,983,751	10,714,185,534	5,594,299,593	632,953,297	4,609,735	-	(25,000,000)	(54,327,615)		(85,758,014)		472,477,403
2039	Malheur County	Indep	7,543,812	1,353,475,975	9,520,529,228	1,072,458	6,668,777	7,543,812	6,668,777	105,222	-	- '	-		<u>-</u> '		6,773,999
2040	Benton County	SLGRP	25,743,037	1,353,475,975	9,520,529,228	3,659,732	10,714,185,534	5,594,299,593	49,302,986	359,069	(6,339,129)	-	-		(10,182,211)		33,140,715
2042	Josephine County	SLGRP	14,293,720	1,353,475,975	9,520,529,228	2,032,052	10,714,185,534	5,594,299,593	27,375,289	199,371	-	•	(2,349,674)			Υ	25,224,986
2043	Lincoln County	SLGRP SLGRP	4,407,663 1,295,663	1,353,475,975	9,520,529,228	626,611	10,714,185,534	5,594,299,593	8,441,543	61,479	-	•	(724,554)		(4,100,549)		3,677,919 1,177,703
2044 2050	Crook County Wallowa County	Indep	1,295,663	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	184,197 37,817	10,714,185,534 (89,460)	5,594,299,593 266,007	2,481,450 (89,460)	18,072 3,710	-	-	-		(1,321,819)		(85,750)
2052	Tillamook County	Indep	200,007	1,353,475,975	9,520,529,228	37,017	21.887	200,007	21.887	3,710	-	-	-				21.887
2099	State Judiciary	Indep	23,602,940	1,353,475,975	-	-	41,506,508	23,602,940	41,506,508	329,218	_	-	-		_		41,835,726
2100	City of Roseburg	SLGRP	10,445,404	1,353,475,975	9,520,529,228	1,484,960	10,714,185,534	5,594,299,593	20,005,006	145,694	-	_	(1,717,069)		-		18,433,631
2101	City of Salem	Indep	78,129,106	1,353,475,975	9,520,529,228	11,107,142	185,248,139	78,129,106	185,248,139	1,089,759	(53,843,926)	-	- '		-		132,493,972
2102	City of Medford	SLGRP	37,246,994	1,353,475,975	9,520,529,228	5,295,180	10,714,185,534	5,594,299,593	71,335,329	519,528	(24,099,918)	-	-		-		47,754,939
2103	City of Albany	SLGRP	27,925,344	1,353,475,975	9,520,529,228	3,969,977	10,714,185,534	5,594,299,593	53,482,534	389,508	-	-	· · · · · · · ·		(7,863,322)		46,008,720
2104	City of Ashland	SLGRP	17,557,583	1,353,475,975	9,520,529,228	2,496,055	10,714,185,534	5,594,299,593	33,626,229	244,896	-	-	(2,886,205)		-	Y	30,984,920
2105 2106	City of Astoria City of Beaverton	SLGRP	6,752,764 38,014,220	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	960,000 5,404,251	10,714,185,534 67,467,745	5,594,299,593 38,014,220	12,932,873 67,467,745	94,189 530,229	-	-	(1,110,054)		-	Y	11,917,008 67,997,974
2106	City of Bend	Indep Indep	41,835,451	1,353,475,975	9,520,529,228	5,404,251	56,921,816	41,835,451	56,921,816	583,529	(11,359,982)	-			-		46,145,363
2109	City of Canby	SLGRP	6,244,833	1,353,475,975	9,520,529,228	887,790	10,714,185,534	5,594,299,593	11.960.085	87,104	(11,000,002)	_	_		(3,549,185)		8.498.004
2110	City of Coquille	SLGRP	1,642,694	1,353,475,975	9,520,529,228	233,532	10,714,185,534	5,594,299,593	3,146,083	22,913	-	_	(270,034)		-	Υ	2,898,962
2111	City of Eugene	Indep	102,849,280	1,353,475,975	9,520,529,228	14,621,459	199,297,849	102,849,280	199,297,849	1,434,561	-	-	-		-		200,732,410
2112	City Of Forest Grove	Indep	-	1,353,475,975	9,520,529,228	-	15,112	-	15,112	-	-	-	-		-		15,112
2113	City of Grants Pass	SLGRP	13,319,890	1,353,475,975	9,520,529,228	1,893,608	10,714,185,534	5,594,299,593	25,510,213	185,788	-	-	-		(2,028,244)		23,667,757
2114	City of Gresham	Indep	42,933,712	1,353,475,975	9,520,529,228	6,103,626	84,556,205	42,933,712	84,556,205	1,197,695	(16,639,452)	-	-		-		69,114,448
2115	City of Hillsboro	Indep SLGRP	59,034,284 17,450,574	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	8,392,547 2,480,842	62,428,317 10,714,185,534	59,034,284 5,594,299,593	62,428,317 33,421,286	823,421 243,404	-	-	(2,868,614)		-	V	63,251,738 30,796,076
2117 2118	City of McMinnville City of Ontario		17,450,574 2,867,836	1,353,475,975	9,520,529,228 9,520,529,228	2,480,842 407,703	10,714,185,534	5,594,299,593 2,867,836	33,421,286 14,294,720	243,404 40,001	-	-	(2,868,614)		-	Y	30,796,076 14,334,721
2118	City of Oregon City	Indep SLGRP	12.683.391	1,353,475,975	9,520,529,228	1.803.121	10.714.185.534	5.594.299.593	24.291.192	176,910	(6,123,589)	-			-		18,344,513
2120	City of Clegori City City of Lake Oswego	SLGRP	25,632,505	1,353,475,975	9,520,529,228	3,644,018	10,714,185,534	5,594,299,593	49,091,295	357,527	(0,120,309)	-	_		(2,582,729)		46,866,093
2121	City of Portland	SLGRP	350,158,915	1,353,475,975	9,520,529,228	49,779,972	10,714,185,534	5,594,299,593	670,623,287	41,351,893	-	-	(57,560,903)		(147,978,097)		506,436,180
2122	City of Redmond	SLGRP	10,393,113	1,353,475,975	9,520,529,228	1,477,526	10,714,185,534	5,594,299,593	19,904,858	144,965	-	-	- '-		(5,299,818)		14,750,005
2123	City of St Helens	SLGRP	3,976,599	1,353,475,975	9,520,529,228	565,329	10,714,185,534	5,594,299,593	7,615,970	55,466	-	-	-		- '	Υ	7,671,436
2125	City of Vernonia	SLGRP	649,684	1,353,475,975	9,520,529,228	92,362	10,714,185,534	5,594,299,593	1,244,273	9,062	-	-	(106,798)		(373,044)		773,493



Exhibit F

Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

				Dev	relopment of OPSRP U.	P UAL Development of Net Tier 1/Tier 2 UAL											
Employer Number	Employer Name	Rate P	Total Valuation ool Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2126	City of West Linn	SLGRF	8,992,126	1,353,475,975	9,520,529,228	1,278,356	10,714,185,534	5,594,299,593	17,221,692	125,424	-	-	-		(3,480,299)		13,866,817
2127	City of Cottage Grove	Indep	4,112,295	1,353,475,975	9,520,529,228	584,620	9,363,968	4,112,295	9,363,968	57,359	-	-	-		-		9,421,327
2128	City of Tillamook	SLGRF		1,353,475,975	9,520,529,228	272,791	10,714,185,534	5,594,299,593	3,674,968	26,764	-	-	-		(634,081)		3,067,651
2129	City of Sweet Home	Indep	951,790	1,353,475,975	9,520,529,228	135,310	(64,265)	951,790	(64,265)	13,276	-	-	-		-		(50,989)
2131	City of Drain	SLGRF		1,353,475,975	9,520,529,228	85,553	10,714,185,534	5,594,299,593	1,152,548	8,394	<del>.</del>	-	(98,925)		-		1,062,017
2132	Eugene Water & Electric Board	Indep	44,141,193	1,353,475,975	9,520,529,228	6,275,286	111,296,872	44,141,193	111,296,872	615,690	(5,113,852)	-			<del>.</del>		106,798,710
2138	City of Hood River	SLGRF SLGRF		1,353,475,975	9,520,529,228	580,956	10,714,185,534	5,594,299,593	7,826,494	57,000	-	-	(671,763)		(403,709)		6,808,022 871,107
2139 2140	City of Reedsport	SLGRF SLGRF		1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	206,041 800,097	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	2,775,737 10,778,700	20,215 78,500	-	-	(238,247)		(1,686,598) (3,104,143)		8/1,10/ 7,753,057
2140	City of Lebanon City of Sherwood	SLGRF		1,353,475,975	9,520,529,228	988.563	10,714,185,534	5,594,299,593	13,317,672	78,500 96,991	-	-	(1,143,082)		(3,104,143)		12,106,352
2142	City of Sherwood City of Oakland	SLGRF		1,353,475,975	9,520,529,228	28,548	10,714,185,534	5,594,299,593	384,589	2,801	-		(1,143,062)		(105,229)	<b>v</b>	387,390
2145	City of Vale	SLGRF		1,353,475,975	9,520,529,228	68,920	10,714,185,534	5,594,299,593	928,474	6,762	_	_	(79,693)		_	Ý	855,543
2146	City of Prineville	Indep	4.049.315	1,353,475,975	9.520.529.228	575,667	5.723.290	4.049.315	5.723.290	56,481	(3,140,201)	_	(10,000)		_	•	2,639,570
2147	City of Wheeler	SLGRF		1,353,475,975	9,520,529,228	22,714	10,714,185,534	5,594,299,593	306,001	2,229	(0,1.10,201)		-		-		308,230
2148	City of Klamath Falls	SLGRF		1,353,475,975	9,520,529,228	1,334,950	10,714,185,534	5,594,299,593	17,984,115	130,976	-	-	(1,543,612)		(6,180,707)		10,390,772
2149	City of Canyonville	Indep	242,470	1,353,475,975	9,520,529,228	34,470	381,177	242,470	381,177	3,382	-	-	- '		-		384,559
2150	City of Bandon	SLGRF	2,012,712	1,353,475,975	9,520,529,228	286,135	10,714,185,534	5,594,299,593	3,854,740	28,074	-	-	(330,860)		(52,660)		3,499,294
2152	City of Coos Bay	Indep	7,153,305	1,353,475,975	9,520,529,228	1,016,942	13,524,170	7,153,305	13,524,170	99,776	-	-	-		-		13,623,946
2154	City of Pendleton	SLGRF		1,353,475,975	9,520,529,228	1,261,311	10,714,185,534	5,594,299,593	16,992,060	123,751	(3,313,409)	-	(1,458,462)		-		12,343,940
2155	City of Corvallis	SLGRF		1,353,475,975	9,520,529,228	4,131,371	10,714,185,534	5,594,299,593	55,656,797	405,343	(7,876,452)		-		(13,732,665)		34,453,023
2157	City of Monmouth	SLGRF		1,353,475,975	9,520,529,228	466,802	10,714,185,534	5,594,299,593	6,288,641	45,800	(1,540,700)	-			-		4,793,741
2158	City of Milton-Freewater	SLGRF		1,353,475,975	9,520,529,228	597,141	10,714,185,534	5,594,299,593	8,044,532	58,588	-	-	(690,478)		-	Y	7,412,642
2159	City of Baker City	SLGRF		1,353,475,975	9,520,529,228	527,372	10,714,185,534	5,594,299,593	7,104,622	51,742	-	-	(609,804)		(138,955)		6,407,605
2160 2161	City of Hermiston City of Pilot Rock	SLGRF SLGRF		1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	821,307 47,069	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	11,064,445 634,099	80,581 4,618	-	-	(54,426)		(728,571)	V	10,416,455 584,291
2162	City of Clatskanie	Indep	958.127	1,353,475,975	9,520,529,228	136,211	2,499,186	958,127	2.499.186	13,364	-	-	(54,426)		-	T	2,512,550
2163	City of Milwaukie	SLGRF		1,353,475,975	9,520,529,228	1,360,045	10,714,185,534	5,594,299,593	18,322,184	133,439	(3,186,510)	-	(1,572,629)		(723,067)		12,973,417
2165	City of Cornelius	Indep	2,206,856	1,353,475,975	9,520,529,228	313,735	2,750,410	2,206,856	2,750,410	30.782	(3,100,310)		(1,372,023)		(723,007)		2,781,192
2166	City of Nyssa	SLGRF		1,353,475,975	9,520,529,228	111,074	10,714,185,534	5,594,299,593	1,496,361	10,898	_	_	(128,436)		(37,365)		1,341,458
2167	City of Athena	Indep	264,259	1,353,475,975	9,520,529,228	37,568	350,372	264,259	350,372	3,686	-	_	(,,		-		354,058
2168	City of Oakridge	SLGRF		1,353,475,975	9,520,529,228	161,998	10,714,185,534	5,594,299,593	2,182,390	15,894	-	-	(187,319)		-	Υ	2,010,965
2170	City of Madras	SLGRF	1,773,836	1,353,475,975	9,520,529,228	252,176	10,714,185,534	5,594,299,593	3,397,245	24,742	-	-	-		(575,750)		2,846,237
2172	City of Sandy	SLGRF		1,353,475,975	9,520,529,228	570,383	10,714,185,534	5,594,299,593	7,684,057	55,962	-	-	(659,538)		(281,027)		6,799,454
2174	City of Mt Angel	Indep	760,161	1,353,475,975	9,520,529,228	108,067	847,230	760,161	847,230	10,603	-	-	-		-		857,833
2175	City of Umatilla	SLGRF		1,353,475,975	9,520,529,228	266,968	10,714,185,534	5,594,299,593	3,596,523	26,193	-	-	(308,697)		(1,500,258)		1,813,761
2176	City of Scappoose	SLGRF		1,353,475,975	9,520,529,228	291,426	10,714,185,534	5,594,299,593	3,926,020	28,593	-	-	-		(279,280)	.,	3,675,333
2177	City of Condon	SLGRF		1,353,475,975	9,520,529,228	29,464	10,714,185,534	5,594,299,593	396,926	2,891	-	-	(040,004)		(50.400)	Y	399,817
2178 2179	City of Boardman City of Estacada	SLGRF SLGRF		1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	183,542 131,466	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	2,472,634 1,771,075	18,008 12,899	-	-	(212,231) (152,015)		(59,188)	Υ	2,219,223 1,631,959
2179	City of Enterprise	SLGRF		1,353,475,975	9,520,529,228	93,153	10,714,185,534	5,594,299,593	1,254,931	9,140	-	-	(132,013)		(4,352)	1	1,259,719
2181	City of Central Point	SLGRF		1,353,475,975	9.520,529,228	629.853	10,714,185,534	5,594,299,593	8.485.225	61.797					(1,153,891)		7.393.131
2182	City of Cascade Locks	SLGRF		1,353,475,975	9,520,529,228	105,585	10,714,185,534	5,594,299,593	1,422,417	10.359	_		(122,089)		(1,100,001)	Υ	1,310,687
2183	City of Myrtle Point	SLGRF		1,353,475,975	9,520,529,228	183,334	10,714,185,534	5,594,299,593	2,469,834	17,988	-	-	(211,991)		(837,404)		1,438,427
2184	City of Port Orford	SLGRF	510,399	1,353,475,975	9,520,529,228	72,560	10,714,185,534	5,594,299,593	977,515	7,119	-	-	(83,902)		(41,349)		859,383
2185	City of Wood Village	SLGRF	818,748	1,353,475,975	9,520,529,228	116,396	10,714,185,534	5,594,299,593	1,568,064	22,840	-	-	(134,590)		(153,106)		1,303,208
2186	City of Chiloquin	Indep	174,300	1,353,475,975	9,520,529,228	24,779	(25,666)	174,300	(25,666)	2,431	-	-	-		-		(23,235)
2187	City of Philomath	SLGRF		1,353,475,975	9,520,529,228	221,939	10,714,185,534	5,594,299,593	2,989,900	21,775	-	-	(256,629)		(439,257)		2,315,789
2188	City of Talent	SLGRF		1,353,475,975	9,520,529,228	187,371	10,714,185,534	5,594,299,593	2,524,212	18,384	-	-	-		(735,008)		1,807,588
2189	City of Willamina	Indep	319,766	1,353,475,975	9,520,529,228	45,459	(728,314)	319,766	(728,314)	4,460	-	-	-		-	.,	(723,854)
2191	City of Huntington	SLGRF		1,353,475,975	9,520,529,228	16,607	10,714,185,534	5,594,299,593	223,726	1,629	-	-	(19,203)		- (455.440)	Y	206,152
2192	City of North Plains	SLGRF SLGRF		1,353,475,975	9,520,529,228	95,565 34,917	10,714,185,534 10,714,185,534	5,594,299,593	1,287,426 470,390	9,376	-	-	(110,502)		(155,113)		1,031,187
2193 2194	City of Heppner City of Cave Junction	SLGRF		1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	34,917 66,445	10,714,185,534	5,594,299,593 5,594,299,593	895,136	3,426 6,519		•	(40,374) (76,831)		(478,069) (51,814)		(44,627) 773,010
2194	City of Cave Juriction City of Metolius	Indep	105.658	1,353,475,975	9,520,529,228	15.021	(317.582)	105.658	(317.582)	1.474	-	-	(70,031)		(31,014)		(316,108)
2195	City of Hubbard	SLGRF		1,353,475,975	9,520,529,228	94.544	10,714,185,534	5,594,299,593	1,273,671	9,276	-		-		(10,678)		1,272,269
2197	City of Myrtle Creek	SLGRF		1,353,475,975	9,520,529,228	143,115	10,714,185,534	5,594,299,593	1,928,010	14,041	_		(165,485)		(397,328)		1,379,238
2198	City of Carlton	SLGRF		1,353,475,975	9,520,529,228	67,566	10,714,185,534	5,594,299,593	910,228	6,629	-	_	-		(519,162)		397,695
2199	City of Junction City	SLGRF	2,423,599	1,353,475,975	9,520,529,228	344,548	10,714,185,534	5,594,299,593	4,641,669	33,805	-	-	(398,404)		(156,617)		4,120,453
2200	City of Wallowa	SLGRF		1,353,475,975	9,520,529,228	21,591	10,714,185,534	5,594,299,593	290,871	2,118	-	-	(24,966)		(84,124)		183,899
2201	City of Coburg	SLGRF	644,962	1,353,475,975	9,520,529,228	91,690	10,714,185,534	5,594,299,593	1,235,229	8,996	-	-	-		(572,378)		671,847



Exhibit F

-				Dev	elopment of OPSRP UA	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2202	City of Dallas	SLGRP	4,490,992	1,353,475,975	9,520,529,228	638,457	10,714,185,534	5,594,299,593	8,601,134	62,641	(120,106		(738,252)		-		7,805,417
2203	City of Rockaway Beach	SLGRP	869,287	1,353,475,975	9,520,529,228	123,581	10,714,185,534	5,594,299,593	1,664,856	12,125		_			(311,357)		1,365,624
2204	City of Burns	SLGRP	632,182	1,353,475,975	9,520,529,228	89,873	10,714,185,534	5,594,299,593	1,210,753	8,818	-	-	-		(417,491)		802,080
2205	City of Elgin	SLGRP	347,810	1,353,475,975	9,520,529,228	49,446	10,714,185,534	5,594,299,593	666,125	4,851	-	-	(57,175)		(1,058,713)		(444,912)
2206	City of Weston	SLGRP	179,953	1,353,475,975	9,520,529,228	25,583	10,714,185,534	5,594,299,593	344,645	2,510	-	-	- '		(240,128)		107,027
2207	City of Mill City	SLGRP	237,730	1,353,475,975	9,520,529,228	33,797	10,714,185,534	5,594,299,593	455,300	3,316	-	-	(39,079)		-	Υ	419,537
2208	City of Fairview	SLGRP	2,631,156	1,353,475,975	9,520,529,228	374,056	10,714,185,534	5,594,299,593	5,039,182	73,400	-	-	-		(918,560)		4,194,022
2209	City of Monroe	SLGRP	101,914	1,353,475,975	9,520,529,228	14,488	10,714,185,534	5,594,299,593	195,185	1,422	-	-	-		(167,275)		29,332
2210	City of Helix	Indep	36,832	1,353,475,975	9,520,529,228	5,236	5,194	36,832	5,194	514	-	-	-		-		5,708
2211	City of Jefferson	SLGRP	297,072	1,353,475,975	9,520,529,228	42,233	10,714,185,534	5,594,299,593	568,951	4,144	-	-	(48,834)		(1,330,632)		(806,371)
2212	Town of Lakeview	SLGRP	1,002,969	1,353,475,975	9,520,529,228	142,586	10,714,185,534	5,594,299,593	1,920,883	13,990	-	-	(164,873)		(975,847)		794,153
2213	City of Stanfield	Indep	482,612	1,353,475,975	9,520,529,228	68,610	(564,475)	482,612	(564,475)	6,732	-	-	-		-		(557,743)
2214	City of Yamhill	SLGRP	416,408	1,353,475,975	9,520,529,228	59,198	10,714,185,534	5,594,299,593	797,503	5,808	-	-	-		(231,666)		571,645
2215	City of Powers	Indep	51,440	1,353,475,975	9,520,529,228	7,313	(89,996)	51,440	(89,996)	717	-	-					(89,279)
2216	City of Brookings	SLGRP	2,997,938	1,353,475,975	9,520,529,228	426,199	10,714,185,534	5,594,299,593	5,741,642	41,816	-	-	(492,816)		(229,839)		5,060,803
2217	City of Sutherlin	SLGRP	1,997,150	1,353,475,975	9,520,529,228	283,923	10,714,185,534	5,594,299,593	3,824,936	27,857	-	-	(328,302)		(1,727,909)		1,796,582
2218	City of Prairie City	Indep	192,008	1,353,475,975	9,520,529,228	27,297	286,126	192,008	286,126	2,678	-	-	-				288,804
2219	City of Sheridan	Indep	1,005,883	1,353,475,975	9,520,529,228	143,000	549,032	1,005,883	549,032	14,030	-	-	-		-		563,062
2220	City of Garibaldi	SLGRP SLGRP	437,006	1,353,475,975	9,520,529,228	62,126	10,714,185,534	5,594,299,593	836,953	6,095	-	-	- (444.044)		(000 400)	Y	843,048
2221	City of Sisters		877,882	1,353,475,975	9,520,529,228	124,803 159.181	10,714,185,534 918.883	5,594,299,593	1,681,317	12,245 15,618	-	-	(144,311)		(338,129)		1,211,122
2222 2223	City of Jacksonville City of Cannon Beach	Indep SLGRP	1,119,701 1,977,518	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	281,132	10,714,185,534	1,119,701 5,594,299,593	918,883 3,787,336	27,583	-	-	(325,074)		(430,972)		934,501 3,058,873
2223	City of Falls City	SLGRP	143,313	1,353,475,975	9,520,529,228	20,374	10,714,185,534	5,594,299,593	274,473	1,999	-	-	(323,074)				200,774
2224	City of Echo	SLGRP	208,351	1,353,475,975	9,520,529,228	29,620	10,714,185,534	5,594,299,593	399,033	2,906	-	-	(34,250)		(75,698)	V	367,689
2226	City of Hines	SLGRP	292,092	1,353,475,975	9,520,529,228	41,525	10,714,185,534	5,594,299,593	559,414	4,074	-	-	(48,016)		(36,765)	1	478,707
2227	Town Of Bonanza	Indep	292,092	1,353,475,975	9,520,529,228	41,525	(60,202)	3,334,233,333	(60,202)	4,074	-		(40,010)		(30,703)		(60,202)
2228	City of Turner	SLGRP	334.071	1,353,475,975	9,520,529,228	47.493	10.714.185.534	5,594,299,593	639.812	4.660	_	_	_		(24.141)		620.331
2229	City of John Day	SLGRP	761,473	1,353,475,975	9,520,529,228	108,254	10,714,185,534	5,594,299,593	1,458,371	10,621			-		(755,355)		713,637
2231	City of Banks	SLGRP	310,291	1,353,475,975	9,520,529,228	44,112	10,714,185,534	5,594,299,593	594,268	4,328	_	_	_		(309,222)		289,374
2232	City of Joseph	Indep	141,255	1,353,475,975	9,520,529,228	20.081	364,000	141,255	364,000	1,970	_	_	_		(000,222)		365,970
2233	City of Lafavette	SLGRP	516,496	1,353,475,975	9.520,529,228	73,427	10.714.185.534	5.594.299.593	989,192	7.204	_	_	_		(209,871)		786.525
2234	City of Aumsville	SLGRP	867,552	1,353,475,975	9,520,529,228	123,335	10,714,185,534	5,594,299,593	1,661,533	12,101	_	-	(142,613)		(417,890)		1,113,131
2235	City of Amity	SLGRP	246,424	1,353,475,975	9,520,529,228	35,033	10,714,185,534	5,594,299,593	471,950	3,437	-	-	-		(274,695)		200,692
2236	City of Creswell	SLGRP	722,270	1,353,475,975	9,520,529,228	102,681	10,714,185,534	5,594,299,593	1,383,289	10,074		-			(171,596)		1,221,767
2237	City of Troutdale	SLGRP	2,601,342	1,353,475,975	9,520,529,228	369,817	10,714,185,534	5,594,299,593	4,982,082	72,568	-	-	-		(2,844,975)		2,209,675
2238	City of Warrenton	SLGRP	2,664,579	1,353,475,975	9,520,529,228	378,807	10,714,185,534	5,594,299,593	5,103,194	37,166	-	-	-		(589,960)		4,550,400
2240	City of Wilsonville	SLGRP	9,073,638	1,353,475,975	9,520,529,228	1,289,944	10,714,185,534	5,594,299,593	17,377,804	126,561	-	-	(1,491,571)		(485,360)		15,527,434
2241	City of Bay City	SLGRP	331,547	1,353,475,975	9,520,529,228	47,134	10,714,185,534	5,594,299,593	634,978	4,624	-	-	(54,501)		(120,080)		465,021
2242	City of Gaston	SLGRP	47,955	1,353,475,975	9,520,529,228	6,817	10,714,185,534	5,594,299,593	91,843	669	-	-	(7,883)		(389,504)		(304,875)
2243	City Of Brownsville	Indep	-	1,353,475,975	9,520,529,228	-	570,183	-	570,183	-	-	-	-		-		570,183
2244	City of Lakeside	SLGRP	375,768	1,353,475,975	9,520,529,228	53,421	10,714,185,534	5,594,299,593	719,670	5,241	-	-	(61,771)		(293,489)		369,651
2245	City of Dundee	SLGRP	585,177	1,353,475,975	9,520,529,228	83,191	10,714,185,534	5,594,299,593	1,120,729	8,162	-	-	-		(170,749)		958,142
2246	City of Merrill	Indep	92,769	1,353,475,975	9,520,529,228	13,188	(22,946)	92,769	(22,946)	1,294	-	-	-		-		(21,652)
2247	City of Malin	SLGRP	105,572	1,353,475,975	9,520,529,228	15,009	10,714,185,534	5,594,299,593	202,191	1,473	-	-	(17,354)		(35,676)		150,634
2248	City of Fossil	Indep	79,984	1,353,475,975	9,520,529,228	11,371	139,216	79,984	139,216	1,116	-	-	-		-		140,332
2249	City of Phoenix	SLGRP	1,170,114	1,353,475,975	9,520,529,228	166,348	10,714,185,534	5,594,299,593	2,240,999	16,321	-	-	-		(1,170,042)		1,087,278
2250	City of Gold Beach	Indep	796,047	1,353,475,975	9,520,529,228	113,169	260,561	796,047	260,561	11,103	-	-			-		271,664
2251	City of Rogue River	SLGRP	652,044	1,353,475,975	9,520,529,228	92,697	10,714,185,534	5,594,299,593	1,248,793	9,095	-	-	(107,186)		<del>.</del>	Y	1,150,702
2252	City of Dayton	SLGRP	375,804	1,353,475,975	9,520,529,228	53,426	10,714,185,534	5,594,299,593	719,739	5,242	-	-	(61,777)		(254,454)		408,750
2253	Town of Butte Falls	Indep	37,997	1,353,475,975	9,520,529,228	5,402	13,645	37,997	13,645	530	-	-	-		(000 00=)		14,175
2254	City of Shady Cove	SLGRP	212,823	1,353,475,975	9,520,529,228	30,256	10,714,185,534	5,594,299,593	407,598	2,968	-	-	(00.550)		(330,828)		79,738
2255	Town of Canyon City	SLGRP	143,274	1,353,475,975	9,520,529,228	20,368	10,714,185,534	5,594,299,593	274,398	1,998	-	-	(23,552)		(004.050)	Y	252,844
2256	City of Jordan Valley	SLGRP	59,961	1,353,475,975	9,520,529,228	8,524	10,714,185,534	5,594,299,593	114,837	836	-	-	(9,857)		(204,358)		(98,542)
2257	City of Culver	Indep	98,164	1,353,475,975	9,520,529,228	13,955	472,835	98,164	472,835	1,369	-	-	(07.50.)		-	Y	474,204
2258	City of Adair Village	SLGRP	167,780	1,353,475,975	9,520,529,228	23,852	10,714,185,534	5,594,299,593	321,332	2,340	-	-	(27,581)		-	Ý	296,091
2259	Town Of Hammond	Indep	200.040	1,353,475,975	9,520,529,228	42 022	(52,858)	- E04 200 502	(52,858)	4.300	-	-	-		(111.000)		(52,858)
2260 2261	City of Riddle City of Waldport	SLGRP	308,249 759,059	1,353,475,975	9,520,529,228 9,520,529,228	43,822 107,911	10,714,185,534 31,798	5,594,299,593 759,059	590,358 31.798	4,300 10.587	-	-	-		(111,060)		483,598 42,385
2261	City of Waldport City of Dufur	Indep Indep	759,059 119,198	1,353,475,975 1,353,475,975	9,520,529,228	107,911	31,798 176,013	759,059 119,198	31,798 176,013	10,587	-	-	-		-		42,385 177.676
2262		Indep SLGRP	2,270,035	1,353,475,975	9,520,529,228	322,717	10,714,185,534	5,594,299,593	4,347,564	31,663	-	-	(373,160)		(1,082,033)		2,924,034
2203	City of La Grande	SLGRP	2,210,035	1,353,475,975	9,520,529,228	322,/1/	10,714,185,534	5,594,299,593	4,347,364	31,063	-	-	(3/3,160)		(1,082,033)		2,924,034



Exhibit F

				Dev	elopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
	Employer Name	Rate Pool		OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	1/Tier 2 UAL
2264	City of Gervais	Indep	577,782	1,353,475,975	9,520,529,228	82,140	255,192	577,782	255,192	8,059	-	-	-		-		263,251
2265	City of Westfir	SLGRP	55,252	1,353,475,975	9,520,529,228	7,855	10,714,185,534	5,594,299,593	105,818	771	-	-			(64,764)		41,825
2266	City of Irrigon	SLGRP	460,111	1,353,475,975	9,520,529,228	65,411	10,714,185,534	5,594,299,593	881,203	6,418	-	-	(75,635)		(62,384)		749,602
2267	City of Independence	SLGRP	2,674,392	1,353,475,975	9,520,529,228	380,202	10,714,185,534	5,594,299,593	5,121,987	37,303	-	-	(439,630)		(657,484)		4,062,176
2268	City of Harrisburg	SLGRP	714,654	1,353,475,975	9,520,529,228	101,598	10,714,185,534	5,594,299,593	1,368,703	9,968	-	-	(117,478)		(61,943)		1,199,250
2269	City of Durham	SLGRP	87,679	1,353,475,975	9,520,529,228	12,465	10,714,185,534	5,594,299,593	167,923	1,223	-	-	-		(38,004)		131,142
2270 2271	City of Lyons	SLGRP SLGRP	68,317 447,996	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	9,712 63,689	10,714,185,534 10,714,185,534	5,594,299,593	130,841 858,001	953 6,249	-	-	(73,644)		(18,095) (2,957)		113,699 787,649
2271	City of Columbia City City of Aurora	SLGRP	165,616	1,353,475,975	9,520,529,228	23,545	10,714,185,534	5,594,299,593 5,594,299,593	317.187	2,310	-	-	(73,644)		(2,957)		48,579
2273	City of Silverton	SLGRP	2.890.928	1,353,475,975	9,520,529,228	410.986	10,714,165,534	5,594,299,593	5.536.696	40,323	(614,164)	-	(475,225)		(25,638)		4,461,992
2274	City of Gold Hill	SLGRP	202,432	1,353,475,975	9,520,529,228	28,779	10,714,185,534	5,594,299,593	387.697	2,824	(014,104)	,	(33,277)		(238,021)		119,223
2275	City of Toledo	SLGRP	2,155,822	1,353,475,975	9,520,529,228	306,480	10,714,185,534	5,594,299,593	4,128,824	30,070	_	_	(354,385)		(1,952,231)		1,852,278
2276	City of Newport	SLGRP	2,124,501	1,353,475,975	9,520,529,228	302,027	10,714,185,534	5,594,299,593	4,068,838	29,633	_	_	(349,236)		(1,320,312)		2,428,923
2277	City Of Rajneeshpuram	Indep	2,124,501	1,353,475,975	9,520,529,228	-	(254,308)	-	(254,308)	25,000	_	-	(0+3,200)		(1,020,012)		(254,308)
2278	City of Springfield	SLGRP	29,324,337	1,353,475,975	9,520,529,228	4,168,863	10,714,185,534	5,594,299,593	56,161,881	409,021	_	-	-		(20,737,710)		35,833,192
2279	City of Keizer	Indep	6,629,305	1,353,475,975	9,520,529,228	942,448	6.056.070	6,629,305	6,056,070	92,467	_	-	-				6.148.537
2280	City of Winston	SLGRP	1,230,478	1,353,475,975	9,520,529,228	174,930	10,714,185,534	5,594,299,593	2,356,608	17,163	-	-	(202,272)		(1,121,287)		1,050,212
2281	City of Manzanita	SLGRP	642,246	1,353,475,975	9.520.529.228	91,304	10.714.185.534	5,594,299,593	1,230,028	8,958	-	-	(105,576)		(61,609)		1.071.801
2282	City of Eagle Point	Indep	737,638	1,353,475,975	9,520,529,228	104,866	1,151,027	737,638	1,151,027	10,289	-	-	-		-		1,161,316
2283	City of Maupin	Indep	289,091	1,353,475,975	9,520,529,228	41,098	365,309	289,091	365,309	4,032	-	-	-		-		369,341
2284	City of Halsey	SLGRP	223,748	1,353,475,975	9,520,529,228	31,809	10,714,185,534	5,594,299,593	428,521	3,121	-	-	-		(152,131)		279,511
2285	City of Veneta	SLGRP	889,881	1,353,475,975	9,520,529,228	126,509	10,714,185,534	5,594,299,593	1,704,297	12,412	-	-	(146,283)		(216,135)		1,354,291
2286	City of Millersburg	SLGRP	224,067	1,353,475,975	9,520,529,228	31,854	10,714,185,534	5,594,299,593	429,132	3,125	-	-	- '		(33,208)		399,049
2287	City of King City	SLGRP	369,870	1,353,475,975	9,520,529,228	52,582	10,714,185,534	5,594,299,593	708,374	5,159	-	-	-		(156,795)		556,738
2288	City of Tualatin	SLGRP	10,292,334	1,353,475,975	9,520,529,228	1,463,199	10,714,185,534	5,594,299,593	19,711,847	143,559	-	-	(1,691,906)		-	Υ	18,163,500
2289	City Of St Paul	Indep	-	1,353,475,975	9,520,529,228	-	(31,271)	-	(31,271)	-	-	-	-		-		(31,271)
2290	City of Molalla	Indep	2,667,019	1,353,475,975	9,520,529,228	379,154	609,934	2,667,019	609,934	37,200	-	-	-		-		647,134
2291	City of Florence	SLGRP	3,013,290	1,353,475,975	9,520,529,228	428,381	10,714,185,534	5,594,299,593	5,771,044	42,030	-	-	-		(2,810,952)		3,002,122
2292	City of North Bend	SLGRP	3,587,215	1,353,475,975	9,520,529,228	509,973	10,714,185,534	5,594,299,593	6,870,223	50,035	-	-	(589,685)		(976,471)		5,354,102
2293	City of Lowell	SLGRP	192,576	1,353,475,975	9,520,529,228	27,377	10,714,185,534	5,594,299,593	368,821	2,686	-	-	-		(77,704)		293,803
2294	City of Depoe Bay	SLGRP	652,981	1,353,475,975	9,520,529,228	92,830	10,714,185,534	5,594,299,593	1,250,587	9,108	-	-	(107,340)		(4,392)		1,147,963
2295	City of Tigard	SLGRP	6,195,181	1,353,475,975	9,520,529,228	880,731	10,714,185,534	5,594,299,593	11,864,992	86,412	-	-	(1,018,395)		(3,181,057)		7,751,952
2296	City of Happy Valley	SLGRP	3,582,764	1,353,475,975	9,520,529,228	509,340	10,714,185,534	5,594,299,593	6,861,699	49,973	-	-	(588,953)		-		6,322,719
2297	City of Rainier	Indep	888,719	1,353,475,975	9,520,529,228	126,344	1,208,445	888,719	1,208,445	12,396	-	-	-		<del>.</del>		1,220,841
2298	City of Lincoln City	SLGRP	6,965,442	1,353,475,975	9,520,529,228	990,235	10,714,185,534	5,594,299,593	13,340,193	97,155	-	-	-		(4,247,599)		9,189,749
2299	City of Dunes City	SLGRP		1,353,475,975							-	-	-				
2300	City of Yachats	SLGRP	519,637	1,353,475,975	9,520,529,228	73,874	10,714,185,534	5,594,299,593	995,207	7,248	-	-	-		(287,273)		715,182
2301	City of Moro	SLGRP SLGRP	96,477	1,353,475,975	9,520,529,228	13,716	10,714,185,534	5,594,299,593	184,772	1,346	-	-	-		(85,970)		100,148
2302	City of Mt. Vernon	SLGRP	147,669	1,353,475,975 1,353,475,975	9,520,529,228	20,993	10,714,185,534	5,594,299,593	282,815	2,060	-	-	(4.405.000)		(96,762)		188,113
2303	City of Woodburn	SLGRP	8,552,481 2,627,322	1,353,475,975	9,520,529,228 9,520,529,228	1,215,854 373,510	10,714,185,534	5,594,299,593 5,594,299,593	16,379,686	119,292	-	-	(1,405,900)		(1,657,206)		13,435,872 3,632,875
2304 2305	City of Gladstone City of Elkton	SLGRP	36,589	1,353,475,975	9,520,529,228	5,202	10,714,185,534 10,714,185,534	5,594,299,593	5,031,839 70,075	36,646 510	-	-	(6,015)		(1,435,610)	V	3,632,875 64,570
2306	City of Imbler	SLGRP	30,309	1,353,475,975	3,320,323,220	5,202	10,714,100,004	3,334,233,333	70,075	510			(0,013)		-	'	04,570
2307	City of Yoncalla	SLGRP	174,138	1,353,475,975	9,520,529,228	24,756	10,714,185,534	5,594,299,593	333,509	2,429			(28,626)		(6,463)		300,849
2308	City of North Powder	SLGRP	64,360	1,353,475,975	9,520,529,228	9,150	10,714,185,534	5,594,299,593	123,262	898			(20,020)		(20,035)		104,125
2309	City of Gearhart	Indep	574,759	1,353,475,975	9,520,529,228	81.710	489,854	574,759	489.854	8,017	_	_	_		(20,000)		497,871
2501	Port of The Dalles	SLGRP	219,535	1,353,475,975	9,520,529,228	31,210	10,714,185,534	5,594,299,593	420,453	3,062	_	_	(36,088)		(234,052)		153,375
2504	Oak Lodge Water District	SLGRP	924,161	1,353,475,975	9,520,529,228	131,382	10,714,185,534	5,594,299,593	1,769,950	12,890	_	-	(50,000)		(204,002)	Υ	1,782,840
2507	Port of Astoria	Indep	1,503,469	1,353,475,975	9,520,529,228	213,739	1,029,569	1,503,469	1,029,569	20,971	_	-	-		_	•	1,050,540
2508	Multnomah Drainage	SLGRP	1,502,500	1,353,475,975	9,520,529,228	213,601	10,714,185,534	5,594,299,593	2,877,583	20,957	-	-	(246,989)		-	Υ	2,651,551
2510	Horsefly Irrigation District	SLGRP	57,506	1,353,475,975	9,520,529,228	8,175	10,714,185,534	5,594,299,593	110,135	802	-	-			-	Υ	110,937
2511	Grants Pass Irrigation District	SLGRP	494,106	1,353,475,975	9,520,529,228	70,244	10,714,185,534	5,594,299,593	946,310	6,892	-	-	(81,224)		-	Υ	871,978
2512	Port of Portland	SLGRP	66,195,540	1,353,475,975	9,520,529,228	9,410,619	10,714,185,534	5,594,299,593	126,777,497	923,308	(32,065,256)	) -	(10,881,560)		(824,465)	•	83,929,524
2513	Port of Coos Bay	SLGRP	1,293,702	1,353,475,975	9,520,529,228	183,918	10,714,185,534	5,594,299,593	2,477,694	18,045	. ,,		-		(215,443)		2,280,296
2515	Klamath County Fire District 1	Indep	4,872,201	1,353,475,975	9,520,529,228	692,651	15,310,731	4,872,201	15,310,731	67,958	-	-	-				15,378,689
2518	Clackamas County Housing Authority	Indep	2,119,669	1,353,475,975	9,520,529,228	301,341	4,059,358	2,119,669	4,059,358	29,566	-	-	-		-		4,088,924
2519	Portland Housing Authority	SLGRP	15,025,314	1,353,475,975	9,520,529,228	2,136,058	10,714,185,534	5,594,299,593	28,776,436	209,576	-	-	-		(6,867,312)		22,118,700
2521	League of Oregon Cities	Indep	7,228,275	1,353,475,975	9,520,529,228	1,027,600	6,495,859	7,228,275	6,495,859	100,821	-	-	-		- '		6,596,680
2522	Lane Council of Governments	SLGRP	9,925,273	1,353,475,975	9,520,529,228	1,411,016	10,714,185,534	5,594,299,593	19,008,853	138,440	-	-	-		(1,545,380)		17,601,913
2524	Oak Lodge Sanitary District	Indep	2,075,567	1,353,475,975	9,520,529,228	295,071	2,653,824	2,075,567	2,653,824	28,950	-	-	-		-		2,682,774



Exhibit F

				Deve	elopment of OPSRP UA	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	1/Tier 2 UAL
2526	Clatskanie PUD	SLGRP	3,384,360	1,353,475,975	9,520,529,228	481,134	10,714,185,534	5,594,299,593	6,481,716	47,206	-	-	(556,338)		-	Υ	5,972,584
2527	Deschutes Valley Water District	Indep	1,560,891	1,353,475,975	9,520,529,228	221,902	4,210,752	1,560,891	4,210,752	21,772	-	-					4,232,524
2528	Columbia River Fire & Rescue	SLGRP	4,029,091	1,353,475,975	9,520,529,228	572,791	10,714,185,534	5,594,299,593	7,716,503	56,199	-	-	(662,322)		(2,555,094)		4,555,286
2529	East Fork Irrigation District	Indep	247,706	1,353,475,975	9,520,529,228	35,215	103,519	247,706	103,519	3,455	-	-	-		-		106,974
2530 2531	River Road Water District Oregon School Boards Association	Indep SLGRP	2,922,500	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	415,474	783,340 10,714,185,534	5,594,299,593	783,340 5,597,163	40,764	-	-	-		-	V	783,340 5,637,927
2533	Owyhee Irrigation District	Indep	1,333,645	1,353,475,975	9,520,529,228	189,596	2,709,966	1,333,645	2,709,966	18,602	-		-		-	ī	2,728,568
2535	Athena Cemetary Maintenance District 1	Indep	1,000,040	1,353,475,975	9,520,529,228	109,590	(21,853)	1,000,040	(21,853)	10,002	-	_	-		-		(21,853)
2536	Valley View Cemetery	Indep	45.911	1.353.475.975	9.520.529,228	6.527	(114,236)	45,911	(114,236)	640	_	-	-		-		(113,596)
2538	Clackamas Vector Control	SLGRP	185,626	1,353,475,975	9,520,529,228	26,389	10,714,185,534	5,594,299,593	355,510	2,589	-	-	(30,514)		-	Υ	327,585
2540	West Extension Irrigation District	SLGRP	261,595	1,353,475,975	9,520,529,228	37,189	10,714,185,534	5,594,299,593	501,006	3,649	-	-	(43,002)		(185,755)		275,898
2541	Jackson County Vector Control District	SLGRP	190,933	1,353,475,975	9,520,529,228	27,144	10,714,185,534	5,594,299,593	365,674	2,663	-	-	-		(66,435)		301,902
2542	Rainbow Water District	SLGRP	496,826	1,353,475,975	9,520,529,228	70,631	10,714,185,534	5,594,299,593	951,520	6,930	-	-	(81,671)		-	Υ	876,779
2544	Santa Clara Rural Fire Protection District	SLGRP	151,607	1,353,475,975	9,520,529,228	21,553	10,714,185,534	5,594,299,593	290,357	2,115	-	-			(25,060)		267,412
2545	Council of Governments	SLGRP	7,228,670	1,353,475,975	9,520,529,228	1,027,656	10,714,185,534	5,594,299,593	13,844,327	100,827	-	-	(1,188,286)		(7,686)		12,749,182
2547 2549	Metzger Water District Roque River Fire District	Indep SLGRP	997,339	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	- 141,786	(112,940) 10,714,185,534	5,594,299,593	(112,940) 1,910,101	- 13,911	-	-	(163,948)		(475 447)		(112,940) 1,284,647
2549 2550	Nyssa Road Assessment District 2	Indep	216.210	1,353,475,975	9,520,529,228	30.737	427.458	216,210	427.458	3.016	-	-	(163,948)		(475,417)		430.474
2551	Sandy Fire Department	SLGRP	1,110,092	1,353,475,975	9,520,529,228	157.815	10,714,185,534	5,594,299,593	2,126,045	15,484	-	-	(182,483)		(616,563)		1,342,483
2552	Winston-Dillard Fire District	SLGRP	921,477	1,353,475,975	9,520,529,228	131,001	10,714,185,534	5,594,299,593	1,764,810	12,853	_	-	(151,477)		(0.0,000)	Υ	1,626,186
2553	Tangent Rural Fire Protection District	SLGRP	150.354	1.353.475.975	9.520.529.228	21,375	10.714.185.534	5,594,299,593	287,958	2.097	_	-	-		_	Ϋ́	290.055
2555	Monroe Fire Department	SLGRP	65,969	1,353,475,975	9,520,529,228	9,378	10,714,185,534	5,594,299,593	126,344	920	-	-	-		(56,568)		70,696
2556	Jackson County Fire District 5	Indep	2,380,009	1,353,475,975	9,520,529,228	338,351	6,527,604	2,380,009	6,527,604	33,197	-	-	-		-		6,560,801
2557	Estacada Fire Department	SLGRP	1,016,653	1,353,475,975	9,520,529,228	144,531	10,714,185,534	5,594,299,593	1,947,091	14,180	-	-	(167,123)		(1,438,982)		355,166
2558	Boring Fire Department	SLGRP	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
2559	Keizer Fire Department	SLGRP	2,496,502	1,353,475,975	9,520,529,228	354,913	10,714,185,534	5,594,299,593	4,781,293	34,822	-	-	-		(1,169,513)		3,646,602
2561	Jefferson Rural Fire Protection District	SLGRP SLGRP	375,381	1,353,475,975	9,520,529,228	53,366 5.727	10,714,185,534	5,594,299,593	718,929 77,148	5,236 562	-	-	- (0.000)		(389,629)	V	334,536
2562 2563	Odell Rural Fire Protection District Central Oregon Irrigation District	SLGRP	40,282 1,692,367	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	240,594	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	3,241,216	23,605	-	-	(6,622) (278,200)		-	ĭ V	71,088 2,986,621
2564	Illinois Valley Fire District	SLGRP	435,894	1,353,475,975	9,520,529,228	61,968	10,714,185,534	5,594,299,593	834,823	6,080	-		(276,200)		(434,371)	ī	406,532
2567	Charleston Rural Fire Protection District	SLGRP	186,138	1,353,475,975	9,520,529,228	26,462	10,714,185,534	5,594,299,593	356,491	2,596	_	-	-		(101,947)		257,140
2568	Molalla Rural Fire Protection District 73	SLGRP	1.072.683	1.353.475.975	9.520.529.228	152,497	10.714.185.534	5,594,299,593	2.054.399	14,962	_	-			- (,)	Υ	2.069.361
2569	Central Oregon Intergovernmental Council	SLGRP	5,193,581	1,353,475,975	9,520,529,228	738,340	10,714,185,534	5,594,299,593	9,946,731	72,441	-	-	-		(7,203,707)		2,815,465
2570	Port of St Helens	Indep	869,839	1,353,475,975	9,520,529,228	123,660	(3,558)	869,839	(3,558)	12,133	-	-	-		-		8,575
2571	Crystal Springs Water District	SLGRP	323,860	1,353,475,975	9,520,529,228	46,041	10,714,185,534	5,594,299,593	620,256	4,517	-	-	-		(55,356)		569,417
2572	Local Government Personnel Institute	SLGRP	290,584	1,353,475,975	9,520,529,228	41,311	10,714,185,534	5,594,299,593	556,526	4,053	-	-	(47,768)		-	Υ	512,811
2573	Goshen Fire District	SLGRP	98,360	1,353,475,975	9,520,529,228	13,983	10,714,185,534	5,594,299,593	188,379	1,372	-	-	-		-	Υ	189,751
2575	Jefferson County Rural Fire Protection District 1	Indep SLGRP	331,004 483,383	1,353,475,975	9,520,529,228	47,057	441,449	331,004	441,449 925.774	4,617 6.742	-	-	(70.404)		(39.116)		446,066
2576 2579	Depoe Bay Rural Fire Protection District La Pine Rural Fire Protection District	SLGRP	1.828.361	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	68,720 259,927	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	3.501.671	25,502	-	-	(79,461)		(973,962)		813,939 2,553,211
2580	Marion County Fire District 1	SLGRP	4,044,828	1,353,475,975	9,520,529,228	575,029	10,714,185,534	5,594,299,593	7,746,642	56,418	_				(973,902)	<b>v</b>	7,803,060
2581	Port of Umatilla	Indep	149,789	1,353,475,975	9,520,529,228	21,295	467,598	149,789	467,598	2,089	_	-	-		_		469,687
2582	Talent Irrigation District	SLGRP	566,175	1,353,475,975	9,520,529,228	80,490	10,714,185,534	5,594,299,593	1,084,337	7,897	_	-	(93,071)		-	Υ	999,163
2585	Rogue River Valley Irrigation District	SLGRP	299,372	1,353,475,975	9,520,529,228	42,560	10,714,185,534	5,594,299,593	573,356	4,176	-	-			-	Υ	577,532
2587	Tualatin Valley Irrigation District	SLGRP	193,567	1,353,475,975	9,520,529,228	27,518	10,714,185,534	5,594,299,593	370,719	2,700	-	•	-		(141,275)		232,144
2588	Clatskanie Rural Fire Protection District	SLGRP	834,442	1,353,475,975	9,520,529,228	118,628	10,714,185,534	5,594,299,593	1,598,121	11,639	-	-	-		(433,087)		1,176,673
2589	West Slope Water District	SLGRP	384,616	1,353,475,975	9,520,529,228	54,679	10,714,185,534	5,594,299,593	736,615	5,365	-	-	-		<del>.</del>	Υ	741,980
2590	Redmond Fire & Rescue	SLGRP	4,394,739	1,353,475,975	9,520,529,228	624,773	10,714,185,534	5,594,299,593	8,416,791	61,299	-	-	-		(2,107,892)		6,370,198
2592 2594	Medford Irrigation District Metro	SLGRP SLGRP	440,049	1,353,475,975	9,520,529,228 9,520,529,228	62,559 8.605.349	10,714,185,534 10,714,185,534	5,594,299,593	842,781	6,138	(40 505 544		(9,950,420)		(128,918)		720,001 82.029.244
2594 2595	Canby Fire District	SLGRP	60,531,163 1,771,030	1,353,475,975 1,353,475,975	9,520,529,228	251,777	10,714,185,534	5,594,299,593 5,594,299,593	115,929,099 3.391.871	844,300 24,703	(18,565,514	-	(9,950,420)		(6,228,221) (480,124)		2,936,450
2595 2596	Bend Parks & Recreation	Indep	7,132,955	1,353,475,975	9,520,529,228	1,014,049	5,207,175	7,132,955	5,207,175	24,703 99,492	-		-		(+00,124)		2,936,450 5,306,667
2597	Mapleton Water District	Indep	69,025	1,353,475,975	9,520,529,228	9,813	7,514	69,025	7,514	963	_	-	-		_		8,477
2598	Marion County Housing Authority	SLGRP	647,877	1,353,475,975	9,520,529,228	92,105	10,714,185,534	5,594,299,593	1,240,812	9,037		-	-		(1,716,288)		(466,439)
2599	South Suburban Sanitary District	SLGRP	777,194	1,353,475,975	9,520,529,228	110,489	10,714,185,534	5,594,299,593	1,488,480	10,840	-	-	-		(137,069)		1,362,251
2600	Winston-Dillard Water District	SLGRP	422,147	1,353,475,975	9,520,529,228	60,014	10,714,185,534	5,594,299,593	808,495	5,888	-	-	-		(115,631)		698,752
2601	Baker Valley Irrigation District	SLGRP	71,048	1,353,475,975	9,520,529,228	10,100	10,714,185,534	5,594,299,593	136,071	991	-	-	-		(210,039)		(72,977)
2602	Aumsville Rural Fire Protection District	SLGRP	222,031	1,353,475,975	9,520,529,228	31,565	10,714,185,534	5,594,299,593	425,233	3,097	-	-			(127,672)		300,658
2603	Corbett Water District	SLGRP	216,250	1,353,475,975	9,520,529,228	30,743	10,714,185,534	5,594,299,593	414,161	3,016	-	-	(35,548)		(000 5==)		381,629
2604	Netarts-Oceanside Sanitary District	SLGRP	339,643	1,353,475,975	9,520,529,228	48,285	10,714,185,534	5,594,299,593	650,483	4,737	-	•	-		(292,677)		362,543



Exhibit F

			1.	Dev	elopment of OPSRP U	AL					Devel	opment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2605	Scio Fire District	SLGRP	117,698	1,353,475,975	9,520,529,228	16,732	10,714,185,534	5,594,299,593	225,415	1,642	-	-	-		(135,747)		91,310
2606	West Valley Housing Authority	SLGRP	917,348	1,353,475,975	9,520,529,228	130,414	10,714,185,534	5,594,299,593	1,756,902	12,795	-	-	-		(365,368)		1,404,329
2607	Hoodland Fire District 74	SLGRP	917,527	1,353,475,975	9,520,529,228	130,439	10,714,185,534	5,594,299,593	1,757,245	12,798	-	-	(150,828)		(153,042)		1,466,173
2608	Gaston Rural Fire Protection District	Indep	142,046	1,353,475,975	9,520,529,228	20,194	101,439	142,046	101,439	1,981	-	-	-		-		103,420
2610	Turner Fire District	Indep	495,653	1,353,475,975	9,520,529,228	70,464	241,461	495,653	241,461	6,913	-	-					248,374
2612	Community Services Consortium	SLGRP	3,693,733	1,353,475,975	9,520,529,228	525,116	10,714,185,534	5,594,299,593	7,074,226	51,521	-	-	(607,195)		(617,278)		5,901,274
2613	Polk Soil & Water Conservation District	Indep	195,141	1,353,475,975	9,520,529,228	27,742	103,005	195,141	103,005	2,722	-	-	-		-		105,727
2614	Mountain Valley Mental Health Program	Indep	-	1,353,475,975	9,520,529,228	-	(184,270)	-	(184,270)	-	-	-	-		-		(184,270)
2615 2616	Humanities Council Alcohol Safety Action Program	Indep Indep	-	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	-	222,885 (47,925)	-	222,885 (47,925)	-	-	-	-		-		222,885 (47,925)
2617	Clean Water Services	SLGRP	27,630,440	1,353,475,975	9,520,529,228	3,928,052	10,714,185,534	5,594,299,593	52,917,734	385,395	(13,557,837)		-		(3,306,688)		36,438,604
2618	Estacada Cemetery District	Indep	55,920	1,353,475,975	9,520,529,228	7,950	(245,954)	55,920	(245,954)	780	(13,337,637)				(3,300,000)		(245,174)
2619	Comprehensive Options For Drug Abusers	Indep	33,320	1,353,475,975	9,520,529,228	7,550	(232,554)	33,320	(232.554)	700		-			-		(232,554)
2620	Jackson County Fire District 4	SLGRP	303,051	1,353,475,975	9,520,529,228	43,083	10,714,185,534	5,594,299,593	580,402	4,227	_	_	_		_		584,629
2623	Evans Valley Fire District 6	Indep	95,709	1,353,475,975	9,520,529,228	13,606	(139,494)	95,709	(139,494)	1,335	_	-	_		_		(138,159)
2624	Klamath Vector Control	SLGRP	70.044	1,353,475,975	9.520.529.228	9.958	10.714.185.534	5.594.299.593	134.148	977	_	_	(11,514)		_	Υ	123,611
2625	Port of Newport	SLGRP	703,274	1,353,475,975	9,520,529,228	99,980	10,714,185,534	5,594,299,593	1,346,908	9,809	-	-	- (,)		(744,310)		612,407
2626	Tillamook Peoples Utility District	SLGRP	7,830,686	1,353,475,975	9,520,529,228	1,113,241	10,714,185,534	5,594,299,593	14,997,306	109,224	(164,864)	-	(1,287,248)				13,654,418
2628	McKenzie Fire And Rescue	SLGRP	371,209	1,353,475,975	9,520,529,228	52,773	10,714,185,534	5,594,299,593	710,938	5,178	-	-	(61,021)		(219,929)		435,166
2629	Metropolitan Wastewater Management Commission	Indep	-	1,353,475,975	9,520,529,228	-	(852,110)	-	(852,110)	-	-	-	-		-		(852,110)
2630	Sheridan Fire District	SLGRP	348,961	1,353,475,975	9,520,529,228	49,610	10,714,185,534	5,594,299,593	668,329	4,867	-	-	-		(150,912)		522,284
2631	Arch Cape Water-Sanitary District	SLGRP	116,438	1,353,475,975	9,520,529,228	16,553	10,714,185,534	5,594,299,593	223,002	1,624	-	-	-		(68,964)		155,662
2632	Umpqua Regional Council of Governments	Indep	-	1,353,475,975	9,520,529,228	-	110,055	-	110,055	-	-	-	-		-		110,055
2633	Port of Cascade Locks	Indep	538,108	1,353,475,975	9,520,529,228	76,500	765,727	538,108	765,727	7,506	-	-	-		-		773,233
2637	Northeast Oregon Housing Authority	Indep	808,227	1,353,475,975	9,520,529,228	114,901	1,037,119	808,227	1,037,119	11,273	-	-	-				1,048,392
2638	North Douglas County Fire and EMS	SLGRP	109,898	1,353,475,975	9,520,529,228	15,624	10,714,185,534	5,594,299,593	210,476	1,533	-	-	-		(147,892)		64,117
2641	Suburban East Salem Water District	SLGRP	331,668	1,353,475,975	9,520,529,228	47,151	10,714,185,534	5,594,299,593	635,210	4,626	-	-	-		(72,427)		567,409
2642	Dexter Rural Fire Protection District	SLGRP	44,872	1,353,475,975	9,520,529,228	6,379	10,714,185,534	5,594,299,593	85,939	626	-	-	(7,376)		(19,375)		59,814
2643	Sweet Home Cemetery	Indep	118,271	1,353,475,975	9,520,529,228	16,814	54,034	118,271	54,034	1,650	-	-	-		-		55,684
2644 2645	Lakeside Water District Chiloguin Agency Lake Rural Fire Protection District	Indep Indep	160,366 78.010	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	22,798 11.090	149,491 156,412	160,366 78.010	149,491 156,412	2,237 1.088	-	-	-		-		151,728 157,500
2645 2646	Keno Rural Fire Protection District	Indep	148,894	1,353,475,975	9,520,529,228	21,167	291,121	148,894	291,121	2,077	-	-	-		-		293,198
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	253,171	1,353,475,975	9,520,529,228	35,992	10,714,185,534	5,594,299,593	484.872	3,531	-	-	(41,618)		(42,277)		404,508
2648	Black Butte Ranch Rural Fire Protection District	Indep	791,350	1,353,475,975	9,520,529,228	112,501	854,235	791,350	854,235	11,038		-	(41,010)		(42,211)		865,273
2649	Colton Fire Department	SLGRP	93,606	1,353,475,975	9,520,529,228	13.307	10.714.185.534	5,594,299,593	179,274	1,306	_	_	_		(52,885)		127,695
2650	Pleasant Hill Fire Department	SLGRP	57.155	1,353,475,975	9,520,529,228	8.125	10,714,185,534	5,594,299,593	109,463	797	_	_	(9,395)		(13,616)		87,249
2651	Imbler Rural Fire Protection District	SLGRP	29,181	1,353,475,975	9,520,529,228	4,148	10,714,185,534	5,594,299,593	55,887	407	-		(4,797)		(,,	Υ	51,497
2652	The Oregon Consortium	SLGRP	192,695	1.353.475.975	9.520.529.228	27,394	10.714.185.534	5.594,299,593	369,049	2.688	-	_	-				371.737
2653	Umatilla Fire Department	SLGRP	131,381	1,353,475,975	9,520,529,228	18,678	10,714,185,534	5,594,299,593	251,620	1,833	-	-	-		(65,073)		188,380
2654	Spring Valley Rural Fire Protection District	Indep	-	1,353,475,975	9,520,529,228	-	(61,295)	-	(61,295)	-	-	-	-				(61,295)
2655	North Bay Rural Fire Protection District	Indep	-	1,353,475,975	9,520,529,228	-	133,648	-	133,648	-	-	-	-		-		133,648
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	10,979,676	1,353,475,975	9,520,529,228	1,560,914	10,714,185,534	5,594,299,593	21,028,242	153,147	-	-	-		(4,424,489)		16,756,900
2658	Salem Metropolitan Communication Agency	Indep	-	1,353,475,975	9,520,529,228	-	517,583	-	517,583	-	-	-	-		-		517,583
2659	Silverton Fire District	SLGRP	391,019	1,353,475,975	9,520,529,228	55,589	10,714,185,534	5,594,299,593	748,878	5,454	-	-	(64,278)		(106,464)		583,590
2660	Tualatin Valley Fire & Rescue	SLGRP	51,324,580	1,353,475,975	9,520,529,228	7,296,504	10,714,185,534	5,594,299,593	98,296,680	715,885	-	-	(8,217,289)		(16,833,926)		73,961,350
2661	Lincoln County 911	SLGRP	-	1,353,475,975		-		•		-	-	-	-		-		
2662	East Central Oregon Association of Counties	Indep	844.552	1,353,475,975	9,520,529,228	400.005	65,056		65,056	11.780	-	-	(400,000)		(404.004)		65,056 1,388,550
2663 2664	Metropolitan Area Communications Commission Applegate Valley Rural Fire Protection District 9	SLGRP	626,420	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	120,065 89,054	10,714,185,534 413,304	5,594,299,593 626,420	1,617,483 413,304	8,737	-	-	(138,832)		(101,881)		422,041
2665	N NE Community Mental Health Center	Indep Indep	626,420	1,353,475,975	9,520,529,228	89,054	287,843	626,420	287,843	8,737	-		-				287,843
2666	Central City Concern	Indep	-	1,353,475,975	9,520,529,228		(412,427)		(412,427)		_				-		(412,427)
2667	Mental Health Services West Inc	Indep	-	1,353,475,975	9,520,529,228	-	(295,270)	-	(295,270)	-	-	-	-		-		(295,270)
2668	Southeast Mental Health Network Inc	Indep	_	1,353,475,975	9,520,529,228	-	(518,047)	-	(518,047)	-	-	-	-		-		(518,047)
2669	Roseburg Urban Sanitary Authority	SLGRP	946,982	1,353,475,975	9.520.529.228	134.627	10.714.185.534	5,594,299,593	1.813.657	13,209	_	-	_		(451,553)		1.375.313
2670	Mt Hood Community Mental Health Ctr	Indep	-	1,353,475,975	9,520,529,228		535,353	-	535,353	-	-	-	-		( ,500)		535,353
2671	Columbia 911 Communications District	SLGRP	1,266,854	1,353,475,975	9,520,529,228	180,101	10,714,185,534	5,594,299,593	2,426,275	17,670	-	-	(208,252)		(107,744)		2,127,949
2672	Rockwood Water PUD	Indep	1,306,692	1,353,475,975	9,520,529,228	185,764	2,428,235	1,306,692	2,428,235	18,226	-	-	- '				2,446,461
2673	Port Orford Library	SLGRP	27,686	1,353,475,975	9,520,529,228	3,936	10,714,185,534	5,594,299,593	53,024	386	-	-	(4,551)		(38,197)		10,662
2674	Nestucca Rural Fire District	SLGRP	245,417	1,353,475,975	9,520,529,228	34,889	10,714,185,534	5,594,299,593	470,022	3,423	-	-	(40,343)		(176,698)		256,404
2675	Salmon Harbor-Douglas County	Indep	329,146	1,353,475,975	9,520,529,228	46,793	262,403	329,146	262,403	4,591	-	-	-		-		266,994



Exhibit F

-				Deve	elopment of OPSRP U	AL					Deve	elopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2676	Woodburn Fire District	SLGRP	1,429,744	1,353,475,975	9,520,529,228	203,258	10,714,185,534	5,594,299,593	2,738,241	19,942	-	-	-		-	Υ	2,758,183
2677	Portland Private Industry Council Inc	Indep	-	1,353,475,975	9,520,529,228	-	(207,710)	-	(207,710)	-	-	-	-		-		(207,710)
2678	Central Oregon Regional Housing Authority	Indep	985,333	1,353,475,975	9,520,529,228	140,079	325,639	985,333	325,639	13,744	-	-	-		-		339,383
2679	Columbia River Public Utility District	Indep	3,838,488	1,353,475,975	9,520,529,228	545,695	5,595,845	3,838,488	5,595,845	53,540	-	-			-		5,649,385
2681	Cloverdale Rural Fire Protection District	SLGRP	133,873	1,353,475,975	9,520,529,228	19,032	10,714,185,534	5,594,299,593	256,393	1,867	-	-	(22,007)		-	Y	236,253
2684	Parkdale Fire District	SLGRP	114,712	1,353,475,975	9,520,529,228	16,308	10,714,185,534	5,594,299,593	219,696	1,600	-	-	-		-	Υ	221,296
2685 2686	Oregon Community College Association Weston Cemetery	Indep SLGRP	578,412 27,478	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	82,229 3,906	(77,834) 10,714,185,534	578,412 5,594,299,593	(77,834) 52,626	8,068 383	-	-	-		(39,295)		(69,766) 13,714
2687	Columbia Drainage Vector Control District	SLGRP	135.694	1,353,475,975	9,520,529,228	19,291	10,714,185,534	5,594,299,593	259.881	1.893	-		(22,306)		(35,253)	<b>v</b>	239,468
2688	Polk County Fire District 1	Indep	1,125,528	1,353,475,975	9,520,529,228	160,009	1,387,326	1,125,528	1,387,326	15,699	_	_	(22,500)		_		1,403,025
2689	Redmond Area Park & Recreation District	Indep	740,008	1,353,475,975	9,520,529,228	105,202	46,439	740,008	46.439	10,322		-	_		-		56,761
2692	Siuslaw Public Library	SLGRP	366,995	1,353,475,975	9,520,529,228	52,173	10,714,185,534	5,594,299,593	702,868	5,119	-	-	(60,329)		(79,759)		567,899
2694	Philomath Fire Department	SLGRP	152,143	1,353,475,975	9,520,529,228	21,629	10,714,185,534	5,594,299,593	291,384	2,122	-	-	(25,010)		(55,186)		213,310
2695	Washington County Consolidated Communications Agency	SLGRP	6,742,247	1,353,475,975	9,520,529,228	958,504	10,714,185,534	5,594,299,593	12,912,731	94,042	-	-	(1,108,325)			Υ	11,898,448
2696	Stayton Fire District	SLGRP	454,026	1,353,475,975	9,520,529,228	64,546	10,714,185,534	5,594,299,593	869,549	6,333	-	-	-		(70,177)		805,705
2697	Oregon Museum Park	Indep		1,353,475,975	9,520,529,228	<del>.</del>	(47,442)		(47,442)		-	-	-		-		(47,442)
2698	Halsey Shedd Rural Fire Protection District	Indep	153,442	1,353,475,975	9,520,529,228	21,814	(76,588)	153,442	(76,588)	2,140	-	-			-		(74,448)
2699 2700	Chetco Library Board Lowell Rural Fire Protection District	SLGRP SLGRP	224,839	1,353,475,975 1,353,475,975	9,520,529,228	31,964	10,714,185,534	5,594,299,593	430,611	3,136	-	-	(36,960)		(9,637)		387,150
2700	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,022,384	1,353,475,975	9,520,529,228	145,346	3,400,187	1,022,384	3,400,187	14,260	-	-	-		-		3,414,447
2701	Banks Fire District 13	Indep	217,257	1,353,475,975	9,520,529,228	30,886	268.045	217,257	268,045	3,030	-		-		-		271,075
2702	Westport Sewer District	Indep		1,353,475,975	9,520,529,228	-	(5,608)	217,207	(5,608)	-	-	_	-		-		(5,608)
2704	Clatsop County 4-H District	SLGRP	-	1,353,475,975	-	-	(0,000)	_	(0,000)	_	_	-	_		_		(0,000)
2705	Lebanon Fire District	SLGRP	3.053.215	1,353,475,975	9,520,529,228	434.057	10.714.185.534	5.594.299.593	5.847.508	42,587		-	_		(1,042,011)		4.848.084
2707	Clatskanie Library	SLGRP	81,057	1,353,475,975	9,520,529,228	11,523	10,714,185,534	5,594,299,593	155,240	1,131	-	-	(13,325)		- '	Υ	143,046
2708	Milton-Freewater Cemetery District 3	Indep	-	1,353,475,975	9,520,529,228	-	36,677		36,677	-	-	-	- '		-		36,677
2709	Scappoose Public Library	SLGRP	120,226	1,353,475,975	9,520,529,228	17,092	10,714,185,534	5,594,299,593	230,256	1,677	-	-	-		(109,748)		122,185
2710	Klamath County Emergency Communications District	SLGRP	661,126	1,353,475,975	9,520,529,228	93,988	10,714,185,534	5,594,299,593	1,266,187	9,222	-	-	(108,679)		-	Υ	1,166,730
2712	Jefferson County EMS	SLGRP	449,172	1,353,475,975	9,520,529,228	63,856	10,714,185,534	5,594,299,593	860,253	6,265	-	-	(73,837)		<del>.</del>	Υ	792,681
2713	Port of Tillamook Bay	SLGRP	842,523	1,353,475,975	9,520,529,228	119,776	10,714,185,534	5,594,299,593	1,613,597	11,752	-	-	(138,498)		(156,593)		1,330,258
2714 2715	Winchester Bay Sanitary District Jackson County Fire District 3	Indep SLGRP	152,862 6.729,203	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	21,731 956.650	87,997 10.714.185.534	152,862 5.594,299,593	87,997 12.887.749	2,132 93,860	-	-	(1,106,181)		(3.630.277)		90,129 8,245,151
2716	Neskowin Water District	SLGRP	120.837	1,353,475,975	9,520,529,228	17,179	10,714,185,534	5,594,299,593	231.427	1.685	-		(1,106,181)		(3,030,277)		212,793
2717	Ice Fountain Water District	Indep	331,215	1,353,475,975	9,520,529,228	47.087	136,924	331,215	136,924	4,620	_	_	(13,004)		(400)		141,544
2718	Curry Library	SLGRP	138,835	1,353,475,975	9,520,529,228	19,737	10,714,185,534	5,594,299,593	265,896	1,936	_	-	_		(225,386)		42,446
2719	Human Solutions, Inc	Indep	-	1,353,475,975	9,520,529,228	-	(209,339)	-	(209,339)		-	-	-		(===,===)		(209,339)
2720	Tri-Met	Indep	-	1,353,475,975	9,520,529,228	-	(977,139)	-	(977,139)	-	-	-	-		-		(977,139)
2721	Klamath Housing Authority	SLGRP	420,775	1,353,475,975	9,520,529,228	59,819	10,714,185,534	5,594,299,593	805,867	5,869	-	-	-		(214,084)		597,652
2722	Tillamook 9-1-1	Indep	557,353	1,353,475,975	9,520,529,228	79,236	(167,431)	557,353	(167,431)	7,774	-	-	-		-		(159,657)
2723	Oregon Coastal Zone Management Association	Indep	-	1,353,475,975	9,520,529,228	-	91,897	-	91,897	-	-	-	-		-		91,897
2724	Nehalem Bay Wastewater Agency	Indep	337,025	1,353,475,975	9,520,529,228	47,913	191,806	337,025	191,806	4,701	-	-	-		-		196,507
2725	West Valley Fire District	Indep SLGRP	648,188	1,353,475,975	9,520,529,228	92,149 114.446	309,868	648,188	309,868	9,041	-	•	(420.224)		(44.000)		318,909
2726 2728	Yamhill Communications Agency Baker County Library District	SLGRP	805,025 556,765	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	114,446 79,152	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	1,541,781 1,066,315	11,229 7,766	-	-	(132,334)		(11,208) (94,967)		1,409,468 979,114
2729	Douglas County Fire District 2	Indep	6,339,143	1,353,475,975	9,520,529,228	901,198	18,013,849	6,339,143	18,013,849	88,420	-		-		(94,967)		18,102,269
2731	Canby Utility Board	SLGRP	1.719.358	1,353,475,975	9.520,529,228	244.431	10,714,185,534	5.594,299,593	3.292.909	23.982	_	_	(282,637)		_	Y	3,034,254
2732	Umatilla County Special Library District	SLGRP	168,924	1,353,475,975	9,520,529,228	24,015	10,714,185,534	5,594,299,593	323,523	2,356	_	-	(202,007)		(132,745)	•	193,134
2733	Wiard Memorial Park District	Indep	39,386	1,353,475,975	9,520,529,228	5,599	338,955	39,386	338,955	549	-	-	-		- (,		339,504
2734	Seal Rock Water District	SLGRP	484,134	1,353,475,975	9,520,529,228	68,826	10,714,185,534	5,594,299,593	927,212	6,753	-	-	-		(231,878)		702,087
2736	Wasco 9-1-1	Indep	-	1,353,475,975	9,520,529,228	-	(277,153)	-	(277,153)	-	-	-	-		- '		(277,153)
2737	Portland Energy Conservation Inc	Indep	-	1,353,475,975	9,520,529,228	-	155,263	-	155,263	-	-	-	-		-		155,263
2739	Scappoose Rural Fire Protection District	SLGRP	1,385,344	1,353,475,975	9,520,529,228	196,946	10,714,185,534	5,594,299,593	2,653,207	19,323	-	-	(227,730)		(84,519)		2,360,281
2740	Neskowin Regional Sanitary Authority	Indep	195,204	1,353,475,975	9,520,529,228	27,751	(66,132)	195,204	(66,132)	2,723	-	-	- (50 5)				(63,409)
2741	Port of Garibaldi	SLGRP SLGRP	319,551	1,353,475,975	9,520,529,228	45,429	10,714,185,534	5,594,299,593	612,003	4,457	-	-	(52,529)		(76,741)		487,190
2742 2743	Amity Fire District Douglas Soil & Water Conservation District	Indep	80,264 93,397	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	11,411 13,278	10,714,185,534 (196,921)	5,594,299,593 93,397	153,721 (196,921)	1,120 1,303	-	-	(13,194)		(57,022)		84,625 (195,618)
2743 2745	Clackamas County Fire District	SLGRP	26,375,847	1,353,475,975	9,520,529,228	3,749,694	10,714,185,534	5,594,299,593	50.514.942	367,895	(9.371.605)		-		-		41,511,232
2746	Marion-Salem Data Center	Indep	20,373,047	1,353,475,975	9,520,529,228	3,743,034	(5,609,077)	0,00 <del>-</del> ,200,000	(5,609,077)	-	(5,571,005)	, - -	-		-		(5,609,077)
2747	Salem Housing Authority	Indep	2,075,885	1,353,475,975	9,520,529,228	295,116	3,918,436	2,075,885	3,918,436	28,955	-	-	-		-		3,947,391
2749	Black Butte Ranch Police	SLGRP	403,415	1,353,475,975	9,520,529,228	57,351	10,714,185,534	5,594,299,593	772,619	5,627	-	-	(66,315)		(284,270)		427,661



Exhibit F

				Deve	elopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	1/Tier 2 UAL
2750 2752	Eastern Oregon Human Services Consortium Mist-Birkenfeld Rural Fire Protection District	Indep SLGRP	- 127.170	1,353,475,975 1.353,475,975	9,520,529,228 9.520,529,228	18.079	(434,166) 10.714.185.534	5.594.299.593	(434,166) 243,556	1.774	-	-	-		(183.900)		(434,166) 61.430
2752	Linn-Benton Housing Authority	SLGRP	1.186.449	1,353,475,975	9,520,529,228	168.670	10,714,185,534	5,594,299,593	2,272,284	16.549	-	_	-		(941.082)		1.347.751
2754	Western Lane Ambulance District	SLGRP	1,299,475	1,353,475,975	9,520,529,228	184,738	10,714,185,534	5,594,299,593	2,488,751	18,125	_	_	(213,614)		(28,534)		2,264,728
2756	Sandy Area Sch Trans Agency	Indep		1,353,475,975	9,520,529,228	-	(137,544)	-	(137,544)	-		-	(2.10,0.1)		(20,001)		(137,544)
2757	City of Stayton	SLGRP	951,651	1,353,475,975	9,520,529,228	135,290	10,714,185,534	5,594,299,593	1,822,599	13,274	-		(156,437)		(86,000)		1,593,436
2758	Mohawk Valley Rural Fire District	SLGRP	89,381	1,353,475,975	9,520,529,228	12,707	10,714,185,534	5,594,299,593	171,182	1,247	-	-	(14,693)		(82,026)		75,710
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	161,233	1,353,475,975	9,520,529,228	22,922	118,870	161,233	118,870	2,249	-						121,119
2761	Clackamas River Water	SLGRP	2,624,818	1,353,475,975	9,520,529,228	373,154	10,714,185,534	5,594,299,593	5,027,043	36,611	-	-	(431,481)		-	Υ	4,632,173
2763	Junction City Fire Department	SLGRP	212,062	1,353,475,975	9,520,529,228	30,148	10,714,185,534	5,594,299,593	406,140	2,958	-	-	-		(91,899)		317,199
2765	Green Sanitary	SLGRP	308,732	1,353,475,975	9,520,529,228	43,891	10,714,185,534	5,594,299,593	591,283	4,306	-	-	(50,751)		(40,518)		504,320
2766	Southwest Lincoln County Water District	SLGRP	322,866	1,353,475,975	9,520,529,228	45,900	10,714,185,534	5,594,299,593	618,352	4,503	-	-	(53,074)		(36,466)		533,315
2767 2768	Springfield Utility Board Lake County Library District	Indep SLGRP	96,755 127,582	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	13,755 18,138	39,842 10.714.185.534	96,755 5,594,299,593	39,842 244.345	1,350 1,780	-	-	(20,973)		-	V	41,192 225.152
2771	Harbor Water PUD	Indep	385,126	1,353,475,975	9,520,529,228	54,751	(113,501)	385,126	(113,501)	5,372	-	-	(20,973)		-	1	(108,129)
2772	Umatilla County Soil & Water District	SLGRP	69.115	1,353,475,975	9,520,529,228	9,826	10.714.185.534	5,594,299,593	132,369	964	-		(11.361)		(38,568)		83.404
2773	Housing Authority of Jackson County	SLGRP	2,676,959	1,353,475,975	9,520,529,228	380,567	10,714,185,534	5,594,299,593	5,126,904	37,339		-	(440,052)		(00,000)	Υ	4,724,191
2774	Oregon Trail Library District	SLGRP	111,064	1,353,475,975	9,520,529,228	15,789	10,714,185,534	5,594,299,593	212,709	1,549	-	_	(18,257)		(11,450)		184,551
2776	Rainier Cemetery District	SLGRP	44,760	1,353,475,975	9,520,529,228	6,363	10,714,185,534	5,594,299,593	85,724	624	-				(88,130)		(1,782)
2777	City of Newberg	SLGRP	6,650,407	1,353,475,975	9,520,529,228	945,448	10,714,185,534	5,594,299,593	12,736,839	92,761	(2,142,104)	-	(1,093,228)		(382,525)		9,211,743
2778	Mulino Water District 23	SLGRP	64,250	1,353,475,975	9,520,529,228	9,134	10,714,185,534	5,594,299,593	123,051	896	-	-	(10,562)		-	Υ	113,385
2779	Brownsville Rural Fire Protection District	Indep	91,460	1,353,475,975	9,520,529,228	13,002	166,246	91,460	166,246	1,276	-	-			<del>.</del>		167,522
2780	Nehalem Bay Health District	SLGRP	54,556	1,353,475,975	9,520,529,228	7,756	10,714,185,534	5,594,299,593	104,485	761	-	-	(8,968)		(15,159)		81,119
2781 2782	North Bend Coos-Curry Housing Authority Millington Rural Fire Protection District	SLGRP Indep	354,515 58,225	1,353,475,975 1.353,475,975	9,520,529,228 9,520,529,228	50,399 8,277	10,714,185,534 (69,191)	5,594,299,593 58,225	678,966 (69,191)	4,945 812	-	-	(58,277)		-	Y	625,634 (68.379)
2783	Tillamook Fire District	Indep	291,168	1,353,475,975	9,520,529,228	41,394	63,730	291,168	63,730	4,061	-	-	-		-		67,791
2784	Eisenschmidt Pool	SLGRP	205.687	1,353,475,975	9,520,529,228	29.241	10.714.185.534	5.594.299.593	393.931	2.869	-	-	-		(74,844)		321.956
2785	Fern Ridge Community Library	Indep	126,701	1,353,475,975	9,520,529,228	18,012	(136,062)	126,701	(136,062)	1,767		-			(/ 1,0 1 1)		(134,295)
2786	Seal Rock Rural Fire Protection District	SLGRP	-	1,353,475,975	-	-	-		-	-	-	_	-		-		-
2788	Port of Hood River	Indep	1,165,124	1,353,475,975	9,520,529,228	165,639	708,422	1,165,124	708,422	16,251	-	-	-		-		724,673
2789	Farmers Irrigation District	SLGRP	406,639	1,353,475,975	9,520,529,228	57,809	10,714,185,534	5,594,299,593	778,794	5,672	-	-	-		(604,492)		179,974
2790	Silver Falls Library District	SLGRP	464,740	1,353,475,975	9,520,529,228	66,069	10,714,185,534	5,594,299,593	890,069	6,482	-	-			(91,413)		805,138
2792	North Wasco County Parks And Recreation District	SLGRP	336,910	1,353,475,975	9,520,529,228	47,896	10,714,185,534	5,594,299,593	645,249	4,699	-	-	(55,383)		-		594,565
2793 2794	North Lincoln Fire & Rescue District 1 Siuslaw Rural Fire Protection District 1	SLGRP SLGRP	608,042 645,366	1,353,475,975	9,520,529,228 9.520,529,228	86,442 91,748	10,714,185,534 10,714,185,534	5,594,299,593	1,164,520	8,481	-	-	-		(208,230)		964,771 1,220,558
2794 2796	West Side Rural Fire Protection District	Indep	43,749	1,353,475,975 1,353,475,975	9,520,529,228	6,220	(28,248)	5,594,299,593 43,749	1,236,003 (28,248)	9,002 610		-	-		(24,447)		(27,638)
2797	Vernonia Fire	Indep	81,364	1,353,475,975	9,520,529,228	11.567	(5,686)	81,364	(5,686)	1,135	-				_		(4,551)
2798	Fairview Water District	SLGRP	54,046	1,353,475,975	9,520,529,228	7,683	10,714,185,534	5,594,299,593	103,509	754	_	_	(8,884)		(13,898)		81,481
2799	Sublimity Fire District	SLGRP	107,580	1,353,475,975	9,520,529,228	15,294	10,714,185,534	5,594,299,593	206,037	1,501	-		(0,001)		(107,472)		100,066
2801	Coburg Rural Fire Protection District	SLGRP	134,298	1,353,475,975	9,520,529,228	19,092	10,714,185,534	5,594,299,593	257,207	1,873	-	-	-		(82,902)		176,178
2802	Rural Road Assessment District 3	SLGRP	173,383	1,353,475,975	9,520,529,228	24,649	10,714,185,534	5,594,299,593	332,063	2,418	-	-	(28,502)		-	Y	305,979
2803	Southwestern Polk County Rural Fire Protection District	Indep	41,337	1,353,475,975	9,520,529,228	5,877	(8,701)	41,337	(8,701)	577	-	-	-		-		(8,124)
2804	Aurora Rural Fire Protection District	SLGRP	304,293	1,353,475,975	9,520,529,228	43,259	10,714,185,534	5,594,299,593	582,781	4,244	-	-			(301,058)		285,967
2806	Multnomah County Rural Fire Protection District 14	SLGRP	56,236	1,353,475,975	9,520,529,228	7,995	10,714,185,534	5,594,299,593	107,703	784	-	-	(9,244)		(513)		98,730
2808 2809	Lifeways Juntura Road District 4	Indep Indep	-	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	-	(13,906) 39,755	-	(13,906) 39,755	-	-	-	-		-		(13,906) 39,755
2809	Sutherlin Water Control District	SLGRP	58.680	1,353,475,975	9,520,529,228	8.342	10.714.185.534	5.594.299.593	112,384	818			(9,646)		(8,676)		94,880
2811	Mid-Columbia Center For Living	SLGRP	5,782,876	1,353,475,975	9,520,529,228	822,116	10,714,185,534	5,594,299,593	11,075,346	80,661	-	-	(950,619)		(0,070)	Υ	10,205,388
2812	Workforce Development Board	Indep	-	1,353,475,975	9,520,529,228	-	(50,317)	-	(50,317)	-	_	<u>-</u>	-		-	•	(50,317)
2814	The Job Council	SLGRP	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
2816	Odell Sanitary District	SLGRP	237,642	1,353,475,975	9,520,529,228	33,784	10,714,185,534	5,594,299,593	455,131	3,315	-	-	-		(17,955)		440,491
2817	Wickiup Water District	SLGRP	96,749	1,353,475,975	9,520,529,228	13,754	10,714,185,534	5,594,299,593	185,293	1,349	-	-	(15,904)		(1,233)		169,505
2818	Netarts Water District	SLGRP	139,148	1,353,475,975	9,520,529,228	19,782	10,714,185,534	5,594,299,593	266,496	1,941	-	-	(22,874)		(26,656)		218,907
2819	Harrisburg Fire and Rescue	SLGRP	136,581	1,353,475,975	9,520,529,228	19,417	10,714,185,534	5,594,299,593	261,580	1,905	-	-	(22,452)		(10,580)		230,453
2820	Central Oregon Coast Fire & Rescue District	SLGRP	413,469	1,353,475,975	9,520,529,228	58,780	10,714,185,534	5,594,299,593	791,875	5,767	-	-	-		(281,276)		516,366
2821	Tillamook County Soil And Water Conservation District	Indep SLGRP	206,045	1,353,475,975	9,520,529,228	29,292	130,288	206,045	130,288	2,874	-	-	(20,372)		(4.754)		133,162
2822 2823	Deschutes County Rural Fire Protection District 2 Lyons Fire District	SLGRP	123,929	1,353,475,975 1,353,475,975	9,520,529,228	17,618	10,714,185,534	5,594,299,593	237,348	1,729	-	-	(20,372)		(4,754)		213,951
2824	Glide Fire Department	SLGRP	64,993	1,353,475,975	9,520,529,228	9.240	10.714.185.534	5.594.299.593	124,474	907	-	-	-		(25,203)		100.178
2825	Northern Oregon Corrections	SLGRP	3,155,496	1,353,475,975	9,520,529,228	448,598	10,714,185,534	5,594,299,593	6,043,396	44,013					(2,791,002)		3,296,407
	<b>y</b>		.,,			- /	., ,,	.,,		,,,,					( , . ,		-,,



Exhibit F

				Dev	elopment of OPSRP UA	AL					Deve	opment of Net Tier 1/Tier	2 UAL				
Employer Number	Factoria Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier
2826	Employer Name Wasco County Soil-Water Conservation District	SLGRP	340,270	1,353,475,975	9,520,529,228	48,374	10,714,185,534	5,594,299,593	651,684	4.746	Valuation Date	Date	Aujustinent	Liability Flag	(212,264)	Liability Flag	1/TIEF 2 OAL 444.166
2828	Deschutes Public Library District	Indep	4,230,537	1,353,475,975	9,520,529,228	601,430	2,496,101	4,230,537	2,496,101	59,008	-		-		(212,264)		2,555,109
2829	Hubbard Rural Fire Protection District	SLGRP	2,282	1,353,475,975	9,520,529,228	324	10.714.185.534	5,594,299,593	4.370	32	_	_	-		(70,890)		(66.488)
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	114,139	1,353,475,975	9,520,529,228	16,226	10,714,185,534	5,594,299,593	218,599	1,592			(18,763)		(6,144)		195,284
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	1,353,475,975	9,520,529,228	-	(262,417)	-	(262,417)	-	-	-	-		- ,		(262,417)
2832	Careoregon	Indep	-	1,353,475,975	9,520,529,228	-	2,599	-	2,599	-	-	-	-		-		2,599
2833	Boardman Rural Fire Protection District	Indep	446,761	1,353,475,975	9,520,529,228	63,513	47,605	446,761	47,605	6,232	-	-	-		-		53,837
2834	Crescent Rural Fire Protection District	SLGRP	123,318	1,353,475,975	9,520,529,228	17,531	10,714,185,534	5,594,299,593	236,178	1,720	-	-	-		(31,806)		206,092
2835 2837	North Clackamas County Water Commission NORCOM	Indep SLGRP	256,006 1,241,806	1,353,475,975	9,520,529,228	36,395 176,540	248,961 10.714.185.534	256,006	248,961 2.378,303	3,571 17.321	-	-	-		(505.634)		252,532
2838	High Desert Parks & Recreation District	SLGRP	25,309	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	3,598	10,714,185,534	5,594,299,593 5,594,299,593	2,378,303 48,472	353			(4,160)		(595,634)	V	1,799,990 44,665
2839	North Morrow Vector Control District	SLGRP	120.276	1,353,475,975	9,520,529,228	17.099	10,714,185,534	5.594.299.593	230.352	1.678	_	_	(19,772)		_	Ÿ	212.258
2840	Cannon Beach Rural Fire Protection District	SLGRP	129,573	1,353,475,975	9,520,529,228	18,421	10,714,185,534	5,594,299,593	248.158	1,807	_	_	(21,300)		(565)	•	228,100
2841	Jefferson County Soil & Water Conservation District	Indep	202,093	1,353,475,975	9,520,529,228	28,730	50,673	202,093	50,673	2,819	-	-	(=-,)		-		53,492
2842	Tualatin Valley Water District	SLGRP	9,693,389	1,353,475,975	9,520,529,228	1,378,050	10,714,185,534	5,594,299,593	18,564,749	135,205	(1,185,115)	-	-		(2,999,894)		14,514,945
2843	Yachats Rural Fire Protection District	SLGRP	437,920	1,353,475,975	9,520,529,228	62,256	10,714,185,534	5,594,299,593	838,703	6,108	- '		-		(46,002)		798,809
2844	Crook County Rural Fire Protection District 1	SLGRP	1,714,003	1,353,475,975	9,520,529,228	243,669	10,714,185,534	5,594,299,593	3,282,653	23,907	-	-	(281,757)		(37,341)		2,987,462
2845	Sunrise Water Authority	Indep	1,094,333	1,353,475,975	9,520,529,228	155,575	1,678,469	1,094,333	1,678,469	15,264	-	-	-				1,693,733
2846	Jefferson County Library District	SLGRP	189,335	1,353,475,975	9,520,529,228	26,917	10,714,185,534	5,594,299,593	362,614	2,641	-	-	(400 770)		(12,384)		352,871
2847 2848	Sweet Home Fire and Ambulance District Lane Transit District	SLGRP	996,272	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	141,634	10,714,185,534 (3,909)	5,594,299,593	1,908,057 (3,909)	13,896	-	-	(163,772)		(84,148)		1,674,033 (3,909)
2849	Lebanon Aquatic District	Indep SLGRP	189,354	1,353,475,975	9,520,529,228	26,919	10,714,185,534	5,594,299,593	362,650	2,641	-		-		(28,556)		336,735
2850	Lake County 4-H & Extension Service	SLGRP	100,004	1,353,475,975	5,520,525,226	20,313	-	-	-	2,041	_	_	_		(20,550)		-
2851	East Umatilla County Rural Fire Protection District	SLGRP	68.458	1,353,475,975	9,520,529,228	9.732	10.714.185.534	5,594,299,593	131,111	955			(11,253)		(25,009)		95.804
2852	Ochoco Irrigation District	SLGRP	494,603	1,353,475,975	9,520,529,228	70,315	10,714,185,534	5,594,299,593	947,262	6,899	-	-	(81,305)		(239,521)		633,335
2853	Mill City Rural Fire Protection District	SLGRP	53,101	1,353,475,975	9,520,529,228	7,549	10,714,185,534	5,594,299,593	101,699	741	-	-	-		(53,606)		48,834
2854	Sunset Empire Transportation District	Indep	-	1,353,475,975	9,520,529,228	-	(4,760)	-	(4,760)	-	-	-	-		-		(4,760)
2855	Harney Hospital	SLGRP	9,145,004	1,353,475,975	9,520,529,228	1,300,090	10,714,185,534	5,594,299,593	17,514,484	127,556	-	-	-		(3,361,992)		14,280,048
2856	Mid-Columbia Council Of Governments	Indep		1,353,475,975	9,520,529,228		35,247		35,247		-	-	-		-		35,247
2857 2858	Sunriver Service District Nesika Beach-Ophir Water District	SLGRP SLGRP	1,789,911 95,752	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	254,461 13,612	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	3,428,032 183.384	24,966 1,336	-	-	-		(1,492,458) (30,435)		1,960,540 154,285
2859	South Lane County Fire and Rescue	Indep	1,775,628	1,353,475,975	9,520,529,228	252,430	3,380,235	1,775,628	3,380,235	24,767	-		-		(30,433)		3,405,002
2860	Coos County Airport District	SLGRP	705,359	1,353,475,975	9,520,529,228	100,277	10,714,185,534	5,594,299,593	1,350,901	9,838	_		_		(369,355)		991,384
2861	Mt Angel Fire District	Indep	67,239	1,353,475,975	9,520,529,228	9,559	2,416	67,239	2,416	938	-	-			-		3,354
2864	Tri-City Water and Sanitary Authority	SLGRP	388,926	1,353,475,975	9,520,529,228	55,291	10,714,185,534	5,594,299,593	744,870	5,425	-	-	(63,934)		(74,046)		612,315
2865	Tri-County Cooperative Weed Management Area	Indep	70,260	1,353,475,975	9,520,529,228	9,988	4,528	70,260	4,528	980	-	-	-		-		5,508
2866	Jefferson Behavioral Health	Indep	-	1,353,475,975	9,520,529,228	-	10,690	-	10,690	-	-		-		-		10,690
2867	West Multnomah Soil And Water Conservation District	SLGRP	475,405	1,353,475,975	9,520,529,228	67,585	10,714,185,534	5,594,299,593	910,494	6,631	-	-	-		-		917,125
2869 2870	Nehalem Bay Fire & Rescue Clackamas River Water Providers	SLGRP Indep	240,431 150,995	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	34,181 21,466	10,714,185,534 27,062	5,594,299,593 150,995	460,473 27,062	3,354 2,106	-	-	-		-		463,827 29,168
2872	Emergency Communications of Southern Oregon	Indep	150,995	1,353,475,975	9,520,529,228	21,400	7.965	150,995	7,965	2,100	-	-	-		-		7,965
2873	Mosier Fire District	SLGRP	40,057	1,353,475,975	9,520,529,228	5,695	10,714,185,534	5,594,299,593	76,717	559	-	-	-		(74,220)		3,056
2874	Umatilla-Morrow Radio and Data District	Indep	202,445	1,353,475,975	9,520,529,228	28,780	9,090	202,445	9,090	2,824	-	-			-		11,914
2876	Oregon Municipal Electric Utilities Association	Indep	99,935	1,353,475,975	9,520,529,228	14,207	(6,587)	99,935	(6,587)	1,394	-	-	-		-		(5,193)
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,246,752	1,353,475,975	9,520,529,228	319,407	34,810	2,246,752	34,810	31,338	-	-	-		-		66,148
2878	Yamhill Fire Protection District	Indep	94,927	1,353,475,975	9,520,529,228	13,495	(11)	94,927	(11)	1,324	-		-		-		1,313
2879	LaGrande Rural Fire Protection District	Indep	91,304	1,353,475,975	9,520,529,228	12,980	3	91,304	3	1,274		-	-				1,277
2880	Oregon Health & Science University	SLGRP	335,244,097	1,353,475,975	9,520,529,228	47,659,623	10,714,185,534	5,594,299,593	642,058,473	4,676,047	(14,781,832)	-	-		(226,284,710)		405,667,978
2881 2883	Lake Chinook Fire and Rescue District Lane Fire Authority	Indep SLGRP	37,501 2,468,480	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	5,331 350,929	10,714,185,534	37,501 5,594,299,593	4,727,625	523 34,431	-		-		(691,373)		524 4,070,683
2884	North Central Public Health District	SLGRP	861.446	1,353,475,975	9,520,529,228	122.467	10,714,185,534	5,594,299,593	1.649.839	12.016	-	-	-		(031,373)		1,661,855
2885	Siletz Rural Fire Protection District	Indep	84,876	1,353,475,975	9,520,529,228	12,066	10,714,105,554	84,876	1,049,039	1,184	-	-	-		-		1,190
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	,5.0	1,353,475,975	-	,000	-	- 1,0.0	-		-	-	-		-		,
2887	Umatilla County Fire District #1	Indep	2,752,855	1,353,475,975	9,520,529,228	391,356	2,611,249	2,752,855	2,611,249	38,398	-	-	-		-		2,649,647
2900	Clatsop Community College	SLGRP	5,540,600	1,353,475,975	9,520,529,228	787,674	10,714,185,534	5,594,299,593	10,611,340	77,281	(6,153,574)		-	Υ	-		4,535,047
2901	Blue Mountain Community College	SLGRP	10,073,351	1,353,475,975	9,520,529,228	1,432,067	10,714,185,534	5,594,299,593	19,292,451	140,505	(8,940,970)		-	Y	-		10,491,986
2902	Treasure Valley Community College	SLGRP	10,014,986	1,353,475,975	9,520,529,228	1,423,770	10,714,185,534	5,594,299,593	19,180,671	139,691	(11,507,379)	-	-	Y	-		7,812,983
2903 2904	Umpqua Community College Lane Community College	SLGRP SLGRP	12,079,641 47,352,447	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	1,717,289 6,731,811	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	23,134,892 90,689,262	168,489 660,481	(9,800,770) (55,371,862)	-	-	Y	-		13,502,611 35,977,881
2904 2905	Mt Hood Community College	SLGRP	47,352,447 37,598,909	1,353,475,975	9,520,529,228	5,345,209	10,714,185,534	5,594,299,593	72,009,316	524,437	(55,371,862)	-	-	, ,	-		35,977,881 15,570,373
2900	with 1000 Continuity College	SLUKP	31,350,909	1,333,473,975	9,020,029,228	5,345,209	10,7 14, 100,534	5,594,299,593	12,009,316	524,437	(30,503,380)	-	-		-		10,070,373



Exhibit F

-				Dev	elopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer Number	Employer Name	Rate Pool	Total Valuation I Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2906	Klamath Community College	SLGRP	5,484,305	1,353,475,975	9,520,529,228	779,670	10,714,185,534	5,594,299,593	10,503,524	76,496	(358,238)	-	-	Y	-		10,221,782
2908	Clackamas Community College	SLGRP	27,228,041	1,353,475,975	9,520,529,228	3,870,846	10,714,185,534	5,594,299,593	52,147,061	379,782	(24,849,805)	-	-	Y	-		27,677,038
2910	Linn-Benton Community College	SLGRP	25,459,271	1,353,475,975	9,520,529,228	3,619,390	10,714,185,534	5,594,299,593	48,759,518	355,111	(24,868,567)	-	-	Y	-		24,246,062
2918 2919	Portland Community College	SLGRP SLGRP	127,651,959 45,758,374	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	18,147,506 6.505.191	10,714,185,534 10,714,185,534	5,594,299,593 5,594,299,593	244,478,643 87.636.298	1,780,513 638,246	(110,417,812) (48,747,947)		-	Y	-		135,841,344 39,526,597
2919	Chemeketa Community College Rogue Community College	SLGRP	20,025,056	1,353,475,975	9,520,529,228	2,846,841	10,714,185,534	5,594,299,593	38,351,926	279,313	(16,838,323)		-	T V	-		21,792,916
2995	Oregon Coast Community College	SLGRP	1.834.604	1,353,475,975	9,520,529,228	260.815	10,714,185,534	5,594,299,593	3.513.628	25.589	(1.889.201)	•	-	Ϋ́	-		1.650.016
2996	Columbia Gorge Community College	SLGRP	4,626,847	1,353,475,975	9,520,529,228	657,771	10,714,185,534	5,594,299,593	8,861,323	64,536	(3,242,578)	-	-	Ý	-		5,683,281
2997	Tillamook Bay Community College	SLGRP	1,673,034	1,353,475,975	9,520,529,228	237,845	10,714,185,534	5,594,299,593	3,204,190	23,336	(1,323,237)	-	-	Y	-		1,904,289
2998	Southwestern Community College	SLGRP	10,487,048	1,353,475,975	9,520,529,228	1,490,880	10,714,185,534	5,594,299,593	20,084,762	146,275	(11,272,729)	-	-	Y	-		8,958,308
2999	Central Oregon Community College	SLGRP	22,962,619	1,353,475,975	9,520,529,228	3,264,456	10,714,185,534	5,594,299,593	43,977,938	320,287	(10,918,433)		-	Y	-		33,379,792
3003	Baker School District 5J	Schools	8,731,285	1,353,475,975	9,520,529,228	1,241,274	7,985,498,160	3,060,703,911	22,780,270	121,786	(9,557,121)	-	-		-		13,344,935
3008	Huntington School District 16J	Schools	481,628	1,353,475,975	9,520,529,228	68,470	7,985,498,160	3,060,703,911	1,256,587	6,718	-		-		-		1,263,305
3016	Burnt River High School	Schools	482,296	1,353,475,975	9,520,529,228	68,565	7,985,498,160	3,060,703,911	1,258,329	6,727	-	-	-		-		1,265,056
3027	Pine-Eagle School District 61	Schools	1,164,559	1,353,475,975	9,520,529,228	165,558	7,985,498,160	3,060,703,911	3,038,381	16,243	-		-		-		3,054,624
3037 3039	Alsea School Corvallis School District 509J	Schools Schools	1,011,533 30,755,620	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	143,804 4,372,340	7,985,498,160 7,985,498,160	3,060,703,911 3,060,703,911	2,639,130 80,242,635	14,109 428,985	(37,621,340)	-	-		-		2,653,239 43,050,280
3039	Philomath School District 17J	Schools	6,026,210	1,353,475,975	9,520,529,228	4,372,340 856,710	7,985,498,160	3,060,703,911	15,722,621	428,985 84,055	(6,806,825)		-		-		43,050,280 8,999,851
3043	Monroe Elementary School	Schools	0,020,210	1,353,475,975	9,520,529,226	030,710	7,965,496,160	3,000,703,911	15,722,621	64,055	(0,000,023)		-				0,999,001
3075	West Linn School District	Schools	43,093,566	1,353,475,975	9,520,529,228	6,126,351	7,985,498,160	3,060,703,911	112,432,827	601,077	(35,400,482)	_	_		_		77,633,422
3083	Welches Elementary School	Schools	-	1,353,475,975	-	-,,	-	-	-	-	-		-		_		-
3094	Damascus-Union School District 26	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3102	Molalla Elementary School 35	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3109	Boring School District	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3111	Sandy Elementary School District 46	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3116	Colton School District 53	Schools	2,811,045	1,353,475,975	9,520,529,228	399,629	7,985,498,160	3,060,703,911	7,334,128	39,209	-		-		-		7,373,337
3122 3138	Oregon City School District 62	Schools Schools	40,244,308	1,353,475,975	9,520,529,228	5,721,290	7,985,498,160	3,060,703,911	104,998,999	561,335	(39,025,344)	-	-		-		66,534,990
3138	Canby Elementary School District 86 Gladstone School District 115	Schools	8,936,189	1,353,475,975 1,353,475,975	9,520,529,228	1,270,404	7,985,498,160	3,060,703,911	23,314,872	124,644	(20,591,556)		-		-		2,847,960
3174	Canby Union High School	Schools	0,930,109	1,353,475,975	9,320,329,220	1,270,404	7,303,430,100	3,000,703,911	23,314,072	124,044	(20,331,330)				_		2,047,300
3175	Sandy Union High School	Schools	-	1,353,475,975	_	_	_	_	_	_	_	_	_		_		-
3176	Molalla Union High School	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3179	Clatsop County School District 1C	Schools	9,536,479	1,353,475,975	9,520,529,228	1,355,743	7,985,498,160	3,060,703,911	24,881,053	133,017	(21,766,094)		-		-		3,247,976
3186	Jewell School District 8	Schools	1,555,270	1,353,475,975	9,520,529,228	221,103	7,985,498,160	3,060,703,911	4,057,761	21,693	-	-	-		-		4,079,454
3187	Seaside Schools	Schools	8,318,382	1,353,475,975	9,520,529,228	1,182,574	7,985,498,160	3,060,703,911	21,702,989	116,026	(8,350,764)		-		-		13,468,251
3195	Warrenton-Hammond School District	Schools	4,576,823	1,353,475,975	9,520,529,228	650,659	7,985,498,160	3,060,703,911	11,941,113	63,838	(3,646,683)	-	-		-		8,358,268
3230	Vernonia School District	Schools	3,022,659	1,353,475,975	9,520,529,228	429,713	7,985,498,160	3,060,703,911	7,886,237	42,161	-		-		-		7,928,398
3241 3242	Coquille School District 8 Coos Bay School District 9	Schools Schools	4,189,683 12,657,879	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	595,622 1,799,494	7,985,498,160 7,985,498,160	3,060,703,911 3,060,703,911	10,931,049 33,024,909	58,438 176,554	(8,441,148)	-	-		-		10,989,487 24,760,315
3242	North Bend Public Schools	Schools	10,245,564	1,353,475,975	9,520,529,228	1,456,550	7,985,498,160	3,060,703,911	26,731,084	142,907	(9,057,874)		-		-		17.816.117
3252	Powers School District	Schools	649,403	1,353,475,975	9,520,529,228	92,322	7,985,498,160	3,060,703,911	1,694,318	9,058	(3,007,074)	_	_		_		1,703,376
3257	Myrtle Point School District 41	Schools	3,961,685	1,353,475,975	9,520,529,228	563,209	7,985,498,160	3,060,703,911	10,336,194	55,258	-		-		_		10,391,452
3264	Bandon School District	Schools	3,002,565	1,353,475,975	9,520,529,228	426,856	7,985,498,160	3,060,703,911	7,833,811	41,880	-	-	-		-		7,875,691
3274	Crook County School District	Schools	13,756,213	1,353,475,975	9,520,529,228	1,955,637	7,985,498,160	3,060,703,911	35,890,506	191,874	(27,352,240)	-	-		-		8,730,140
3275	Port Orford-Langlois School District 2Cj	Schools	1,636,855	1,353,475,975	9,520,529,228	232,702	7,985,498,160	3,060,703,911	4,270,620	22,831	-	-	-		-		4,293,451
3277	Curry County School District 3C	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3281	Ophir School	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
3282	Pistol River School District 16	Schools	7.004.040	1,353,475,975		-	7.005.400.400		-	-	- (44 000 000)	-	-		-		7 000 704
3283 3288	Brookings-Harbor School District 17C Central Curry School District 1	Schools Schools	7,364,343 1,995,860	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	1,046,944 283,739	7,985,498,160 7,985,498,160	3,060,703,911 3,060,703,911	19,213,864 5,207,278	102,719 27,839	(11,632,862)		-				7,683,721 5,235,117
3200	Bend-La Pine Public Schools	Schools	83,197,646	1,353,475,975	9,520,529,228	11,827,705	7,985,498,160	3,060,703,911	217,065,965	1,160,456	(72,828,894)	-	-		-		145,397,527
3296	Sisters School District	Schools	5,592,694	1,353,475,975	9,520,529,228	795,079	7,985,498,160	3,060,703,911	14,591,561	78,008	(9,855,462)		-		-		4.814.107
3307	Oakland School District	Schools	2,555,077	1,353,475,975	9,520,529,228	363,240	7,985,498,160	3,060,703,911	6,666,297	35,639	(5,000,402)	-	-		-		6,701,936
3310	Roseburg Public Schools	Schools	26,072,187	1,353,475,975	9,520,529,228	3,706,525	7,985,498,160	3,060,703,911	68,023,372	363,660	(36,504,218)	-	-		-		31,882,814
3316	Glide School District 12	Schools	3,308,054	1,353,475,975	9,520,529,228	470,286	7,985,498,160	3,060,703,911	8,630,844	46,141	(3,609,738)		-		-		5,067,247
3318	Days Creek School District 15	Schools	1,015,077	1,353,475,975	9,520,529,228	144,307	7,985,498,160	3,060,703,911	2,648,376	14,158	- '	-	-		-		2,662,534
3319	South Umpqua School District	Schools	5,952,200	1,353,475,975	9,520,529,228	846,188	7,985,498,160	3,060,703,911	15,529,526	83,022	(16,900,111)	-	-		-		(1,287,563)
3320	Camas Valley School District 21	Schools	1,034,528	1,353,475,975	9,520,529,228	147,073	7,985,498,160	3,060,703,911	2,699,125	14,430	-	-	-		-		2,713,555
3321 3324	North Douglas School District 22 Yoncalla School District 32	Schools Schools	1,669,905 1.397.805	1,353,475,975 1,353,475,975	9,520,529,228 9.520,529,228	237,400 198,717	7,985,498,160	3,060,703,911	4,356,849 3.646.929	23,292 19,497	-	-	-		-		4,380,141 3,666,426
3324	roncalia School District 32	Schools	1,397,805	1,353,475,975	9,520,529,228	198,717	7,985,498,160	3,060,703,911	3,646,929	19,497	-	-	-		-		3,666,426



Exhibit F

Property				I	Dev	elopment of OPSRP U	AL	-				Deve	lopment of Net Tier 1/Tier	2 UAL			
		Employer Name	Rate Pool		OPSRP UAL	for All OPSRP	Allocated to		for All Rate Pool	Allocated to	Allocated to	Account at	Account Deposit between Valuation Date and Measurement	PreSLGRP (Surplus)	PreSLGRP	Transition (Surplus)	
Section   Sect	3325	Elkton School District 34	Schools	1,152,982	1,353,475,975	9,520,529,228	163,912	7,985,498,160	3,060,703,911	3,008,176	16,082	-	-	-		-	3,024,258
Section   Sect	3331	Umpqua School District	Schools		1,353,475,975		· -	-				-	_	-		-	· · · · · · · · · · · · · · · · · · ·
The Control Stand   Shade	3335		Schools	1,947,686		9,520,529,228	276,891	7,985,498,160	3,060,703,911	5,081,590	27,167	-		-		-	5,108,757
Second Second Plane 1 30   Control Control Total 1 30   Control Tot	3338	Glendale 77	Schools	1,542,006	1,353,475,975	9,520,529,228	219,218	7,985,498,160	3,060,703,911	4,023,155	21,508	-		-		-	4,044,663
April or Public Schools														-		-	
Confuse Assembly Section   Confuse Assembly Se	3353	Sutherlin School District 130	Schools	6,653,194	1,353,475,975	9,520,529,228	945,844	7,985,498,160	3,060,703,911	17,358,448	92,800	(12,732,516)	-	-		-	
Second Second Control of Sec												-	-	-		-	
Second State   Seco												-	-	-		-	
David Service   David Servic												-	-	-		-	
Sing   Dead Scheme   Stroke   Scheme												-	-	-		-	
Second Service (Percent Development Deve												-	-	-		-	
Series   Came   Series   Ser						9,520,529,228	49,060	7,985,498,160	3,060,703,911	900,369	4,813	-	•	-		-	905,182
Price Classification   Stroke   37-77   1584,475.075   200,0000-2014   1584,475.075   200,0000-2014   1584,475.075   200,0000-2014   1584,475.075   200,0000-2014   1584,475.075   200,0000-2014   1584,475.075   200,0000-2014   200,0000-2						0 520 520 229	35 300	7 095 409 160	2 060 702 011	640 661	2 472	-		-		-	653 134
Demond Extend Demond 17   Shocked   19.00																	
Second Second District												_	_	_		_	
Person   Second   Second   Second   1.0   1.25.47.079   Second   1.0   1												_	_	_		_	
September   Sept						-	-	-	-	,	-,	_	_	_		_	,
April   Control   Inform   I				101,829		9,520,529,228	14,476	7,985,498,160	3,060,703,911	265,676	1,420	-	-	-		-	267,096
Second   S	3405	Fields-Trout Creek 33	Schools	128,106	1,353,475,975	9,520,529,228	18,212	7,985,498,160	3,060,703,911	334,234	1,787	-	_	-		-	336,021
Second   S	3407	Crane Union High School	Schools	566,844	1,353,475,975	9,520,529,228	80,585	7,985,498,160	3,060,703,911	1,478,919	7,906	-	_	-		-	1,486,825
Section   Company   Comp	3408	Burns Union High School	Schools		1,353,475,975			-		-	-	-		-		-	· · · · · · · · · · · · · · · · · · ·
Add   Add   Public Schools   Schoo	3409	Hood River County School District	Schools	23,405,201	1,353,475,975	9,520,529,228	3,327,376	7,985,498,160	3,060,703,911	61,065,100	326,460	(24,853,319)	-	-		-	36,538,241
Section   Sect			Schools									(13,086,449)	-	-		-	
Septemble   Septemble   Schools   17,186,478   1,384,478,976   9,500,592,228   2,44,397   7,988,488,100   3,000,703,911   8,086,677   47,49												-	-	-		-	
Rogue River School District												-	-	-		-	
Prospend Schrool Definit												-	-	-		-	
Second   Second   Second   Second   10,88,651   10,88,651   10,88,651   10,88,675   5,200,520,228   14,1767   7,885,486,160   3,000,703,911   2,49,03.4   1,1657												-	-	-		-	
Prehrust School   School   14,436   1,353,475,975   5,200,226,228   14,947   7,986,496,160   3,060,770,911   272,476   1,457												-	-	-		-	
Substitute   Schools   S												-	-	-		-	
Schools   Scho												-	-	-		-	
347   Madrias Schnool District   Schools   16.851.862   13.83.476.975   5.20.569.228   2.37.204   7.985.498.160   3.060.703.911   43.445.370   23.28.28   3.13.304.99.91   - 3.08.28.28.28   - 3.38.34.89.375   - 3.28.34.89.89.160   3.060.703.911   43.485.866   2.30.91												-		-		-	
September   School												(13 300 301)	-	-		-	
345   Septime County School District Cu   Schools   1,353,475,575   9,250,529,228   4,482,912   7,985,486,160   3,060,703,911   82,455,411   440,815												(13,303,331)					
Section   Sect				-		5,520,525,220	20,700	7,300,430,100	-		2,000	_	_	_		_	
A456   Klemath Falls School District   Schools   1,303,475,975   9,520,529,228   4,47,395   7,395,498,160   3,060,703,911   40,982,473   219,096				31.603.739		9.520.529.228	4.492.912	7.985.498.160	3.060.703.911	82.455.411	440.815	-		_		_	82.896.226
3466   Klamath County School District   Schools   15,077,6776   1,353,475,975   5,205,2228   2,3304   7,885,498,160   3,660,703,911   40,882,473   210,066   41,201,569   3460   Union School District   Schools   1,570,475,975   5,205,2228   2,337,975,975   5,205,2228   2,347,975,975   5,205,2228   2,347,985,498,160   3,660,703,911   10,127,395   54,142				-		-		-	-	-	-	-		-		-	-
3460   Union School District 5   Schools   1,333,475,975   5,020,529,228   551,832   7,985,498,160   3,060,703,911   10,127,995   54,142	3456	Klamath County School District	Schools	34,097,218		9,520,529,228	4,847,395	7,985,498,160	3,060,703,911	88,960,997	475,594	-	_	-		-	89,436,591
3461   Lake County School District 7   Schools   3,881,686   1,353,475,975   9,520,529,228   91,686   7,985,498,160   3,060,703,911   10,127,395   5,142   1,820,094	3457	Klamath Falls City Schools	Schools	15,707,876	1,353,475,975	9,520,529,228	2,233,094	7,985,498,160	3,060,703,911	40,982,473	219,096	-	-	-		-	41,201,569
3462   Paisley School District   Schools   633,901   1,353,475,975   9,520,529,228   98,648   7,985,498,160   3,060,703,911   2,975,42   5,911	3460	Union School District 5	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3463   North Lake School District 1	3461	Lake County School District 7	Schools	3,881,656	1,353,475,975	9,520,529,228	551,832	7,985,498,160	3,060,703,911	10,127,395	54,142	-	-	-		-	10,181,537
3464   Plush School District   Schools   92,670   1,353,475,975   9,520,529,228   11,976   7,985,498,160   3,060,703,911   21,780   1,293     243,073   3465   Adel School District   Schools   84,244   1,353,475,975   9,520,529,228   11,976   7,985,498,160   3,060,703,911   10,834,223   57,921     200,971   3470   Pleasant Hill School District   Schools   4,152,598   1,353,475,975   9,520,529,228   12,437,618   7,985,498,160   3,060,703,911   10,834,223   57,921     200,971   3473   Eugene School District   4J   Schools   51,867,876   1,353,475,975   9,520,529,228   12,437,618   7,985,498,160   3,060,703,911   28,259,275   1,220,297   46,835,207     10,892,214   3494   48,44												-	-	-		-	
3465   Adel School District 21   Schools   84,244   1,353,475,975   9,520,529,228   11,976   7,985,498,160   3,060,703,911   219,796   1,175												-	-	-		-	
Secondary   Pleasant Hill School District   Schools   4,152,598   1,353,475,975   9,520,529,228   5,90,350   7,985,498,160   3,060,703,911   10,834,293   57,921   10,892,214   3473   Eugene School District   Schools   57,487,849   1,353,475,975   9,520,529,228   7,373,701   7,985,498,160   3,060,703,911   135,324,609   723,459   (52,233,619)												-	-	-		-	
3473         Eugene School District J         Schools         87,487,849         1,353,475,975         9,520,529,228         12,437,618         7,985,498,160         3,060,703,911         228,259,275         1,220,297         (46,835,207)         -         -         -         -         182,644,365           3487         Springfield School District         Schools         51,867,592         1,353,475,975         9,520,529,228         859,000         7,985,498,160         3,060,703,911         135,246,698         723,459         (52,233,619)         -         -         -         -         83,241,449           3494         Fern Ridge School District         Schools         1,302,312         1,353,475,975         9,520,529,228         859,000         7,985,498,160         3,060,703,911         15,764,658         84,279         (7,601,744)         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td></td></t<>												-	-	-		-	
3487         Springfield School District 19         Schools         51,867,592         1,353,475,975         9,520,529,228         7,373,701         7,985,498,160         3,060,703,911         135,224,609         723,459         (52,233,619)         -													-	-		-	
3494         Fem Ridge School District         Schools         6,042,322         1,353,475,975         9,520,529,228         859,000         7,985,498,160         3,060,703,911         15,764,658         84,279         (7,601,744)         -         -         -         -         8,247,193           3498         Mapleton School District         Schools         1,302,312         1,353,475,975         9,520,529,228         185,142         7,985,498,160         3,060,703,911         15,764,658         84,279         (7,601,744)         -														-		-	
3498 Mapleton School District School District School District School S 1,302,312 1,353,475,975 9,520,529,228 185,142 7,985,498,160 3,060,703,911 3,397,784 18,165 3,415,949 3502 Creswell School District School S 1,355,478,975 9,520,529,228 878,187 7,985,498,160 3,060,703,911 16,116,777 86,162 (2,769,038) 1,343,901 14,344,901 14,3														-		-	
School   S												(7,601,744)	•	-		-	
3506 South Lane School District Schools 15,355,468 1,353,475,975 9,520,529,228 2,182,994 7,985,498,160 3,060,703,911 40,063,026 214,181 (25,698,502) 14,578,705 14,578,705 9,520,529,228 3,877,346 7,985,498,160 3,060,703,911 71,182,332 380,420												(2.760.020)	-	-		-	
3510 Bethel School District School School 27,273,763 1,353,475,975 9,520,529,228 3,877,346 7,985,498,160 3,060,703,911 71,158,332 380,420 1,538,752 3517 Crow-Applegate-Lorane District 66 Schools 1,767,060 1,353,475,975 9,520,529,228 251,212 7,385,498,160 3,060,703,911 4,101,744 21,928														-		-	
3517         Crow-Applegate-Lorane District 66         Schools         1,767,060         1,353,475,975         9,520,529,228         251,212         7,985,498,160         3,060,703,911         4,610,330         24,647         -												(20,030,302)	_	_		_	
3519 McKenzie School District School												_	-	-		-	
352 Junction City School District 69 Schools 7,295.478 1,353.475.975 9,520,529.228 1,037,154 7,985.498,160 3,060,703,911 19,034,192 101,759 19,135,951 10,100 10,												-	-	-		-	
352 Lowell School District Schools 1,656,472 1,353,475,975 9,520,529,228 235,491 7,985,498,160 3,060,703,911 4,321,801 23,105 4,344,906 3524 Oakridge School District Schools 2,684,170 1,353,475,975 9,520,529,228 381,592 7,985,498,160 3,060,703,911 7,003,106 37,439 7,040,545												-	-	-		-	
	3522		Schools				235,491	7,985,498,160		4,321,801	23,105	-	-	-		-	
3527 Marcola School District 79 Schools 1,370,692 1,353,475,975 9,520,529,228 194,863 7,985,498,160 3,060,703,911 3,576,190 19,119 3,595,309												-	=	-		-	
	3527	Marcola School District 79	Schools	1,370,692	1,353,475,975	9,520,529,228	194,863	7,985,498,160	3,060,703,911	3,576,190	19,119	-	-	-		-	3,595,309



#### Exhibit F

				Dev	elopment of OPSRP UA	AL					Deve	lopment of Net Tier 1/Tier	2 UAL			
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Employer Net Tier Liability Flag 1/Tier 2 UAL
3533	Triangle Lake Schools	Schools	1,542,567	1,353,475,975	9,520,529,228	219,297	7,985,498,160	3,060,703,911	4,024,619	21,516	-		-		-	4,046,135
3537	Siuslaw School District 97J	Schools	7,171,150	1,353,475,975	9,520,529,228	1,019,479	7,985,498,160	3,060,703,911	18,709,815	100,025	(8,885,788)		-		-	9,924,052
3579	Lincoln County School District	Schools	20,376,066	1,353,475,975	9,520,529,228	2,896,742	7,985,498,160	3,060,703,911	53,161,966	284,209	(71,155,167)	-	-		-	(17,708,992)
3582 3610	Linn County School District 5 Harrisburg Elementary School District 42J	Schools Schools	-	1,353,475,975 1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3613	Harris School	Schools	-	1,353,475,975	-	-	-	•	-	-	-	-	-		-	· ·
3615	Central Linn School District 552C	Schools	3.614.604	1,353,475,975	9.520.529.228	513.866	7.985.498.160	3,060,703,911	9.430.646	50.417	-				_	9,481,063
3618	Sweet Home School District 55	Schools	10,263,068	1,353,475,975	9,520,529,228	1,459,038	7,985,498,160	3,060,703,911	26,776,752	143,151	(20,788,489)		-		-	6,131,414
3626	Wyatt School District 63Ci	Schools	10,200,000	1,353,475,975	3,320,323,220	1,400,000	7,500,450,100	0,000,700,011	20,770,702	140,101	(20,700,403)	_	_		_	0,101,414
3647	Scio School District 95C	Schools	3,212,810	1,353,475,975	9.520.529.228	456,746	7.985.498.160	3,060,703,911	8.382.349	44.813	_	_	_		_	8,427,162
3665	Santiam Canyon School District	Schools	2,563,645	1,353,475,975	9,520,529,228	364,458	7,985,498,160	3,060,703,911	6,688,652	35,758	(4,634,876)	-	_		_	2,089,534
3676	Harrisburg High School	Schools	-	1,353,475,975	-	-	-	-	-	-	(1,001,010)	_	_		_	-
3684	Ontario School District 8C	Schools	12,561,695	1,353,475,975	9,520,529,228	1,785,820	7,985,498,160	3,060,703,911	32,773,962	175,213	(11,006,476)	-	_		_	21,942,699
3687	Juntura Grade School	Schools	63,132	1,353,475,975	9,520,529,228	8.975	7,985,498,160	3,060,703,911	164,714	881	- (11,000,110)		_			165,595
3689	Vale School District 15	Schools	-	1,353,475,975	-	-,	-	-	-	-	-		_			-
3694	Nyssa School District 26	Schools	5,779,977	1,353,475,975	9,520,529,228	821.704	7.985.498.160	3,060,703,911	15,080,190	80.620	-		_			15,160,810
3696	Annex Elementary School	Schools	219,908	1,353,475,975	9,520,529,228	31,263	7,985,498,160	3,060,703,911	573,749	3,067	-	-	-		-	576,816
3707	Adrian School District 61	Schools	1.335.642	1,353,475,975	9.520.529.228	189,880	7,985,498,160	3.060.703.911	3,484,743	18.630	-	-	-		-	3,503,373
3709	Harper School District 66	Schools	703,133	1,353,475,975	9,520,529,228	99,960	7,985,498,160	3,060,703,911	1,834,502	9,807	-	-	-		-	1,844,309
3712	W W Jones School	Schools	122,217	1,353,475,975	9,520,529,228	17,375	7,985,498,160	3,060,703,911	318,869	1,705	-	-	-		-	320,574
3715	Vale High School	Schools	· -	1,353,475,975	-	-	-	-	-		-	-	-		-	
3720	Silverton RFD	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3727	Aumsville Elementary	Schools		1,353,475,975						-	-	_	-		-	_
3729	Jefferson School District 14Cj	Schools	4,580,588	1,353,475,975	9,520,529,228	651,194	7,985,498,160	3,060,703,911	11,950,936	63,891	(7,766,273)	-	-		-	4,248,554
3730	North Marion School District 15	Schools	9,557,441	1.353,475,975	9.520.529.228	1,358,723	7.985.498.160	3.060.703.911	24,935,743	133,309	(12,211,835)		-		-	12,857,217
3732	Marion Elementary School	Schools	-	1,353,475,975	-		-	-	-	-	-	-	-		-	-
3735	Salem-Keizer Public Schools	Schools	223.098.924	1,353,475,975	9,520,529,228	31,716,623	7.985.498.160	3,060,703,911	582.073.960	3,111,825	(242,130,970)	-	-		-	343.054.815
3750	St Paul School District	Schools	1,584,120	1,353,475,975	9,520,529,228	225,205	7,985,498,160	3,060,703,911	4,133,032	22,096	-	_	-		-	4,155,128
3759	Eldriedge Elementary	Schools		1,353,475,975						· -	-	-	-		-	· · · · ·
3760	West Stayton School District	Schools		1,353,475,975					-	-	-	-	-		-	-
3761	Bethany Elementary	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3769	Scotts Mills School	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3771	Gervais Elementary School	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3772	Stayton School District 77J	Schools	-	1,353,475,975		-	-	-	-	-	-	-	-		-	_
3780	Mt Angel School District 91	Schools	4,027,255	1,353,475,975	9,520,529,228	572,530	7,985,498,160	3,060,703,911	10,507,268	56,173	-	-	-		-	10,563,441
3781	Silver Crest School District 93	Schools	· · · · -	1,353,475,975	· · · · · · -	-	· · · · · ·	· · · · · · -		· -	-	-	-		-	· · · · ·
3786	Woodburn School District	Schools	29,489,686	1,353,475,975	9,520,529,228	4,192,370	7,985,498,160	3,060,703,911	76,939,763	411,328	-	-	-		-	77,351,091
3794	Detroit School District 123J	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3804	Monitor School District 142J	Schools	-	1,353,475,975		-	-		-	-	-	-	-		-	-
3806	Cloverdale School District 144	Schools	-	1,353,475,975		-	-		-	-	-	-	-		-	-
3809	Morrow County Schools	Schools	10,168,901	1,353,475,975	9,520,529,228	1,445,651	7,985,498,160	3,060,703,911	26,531,067	141,838	(8,355,845)	-	-		-	18,317,060
3818	Portland Public Schools	Schools	311,657,866	1,353,475,975	9,520,529,228	44,306,511	7,985,498,160	3,060,703,911	813,127,760	4,347,062	(608,675,766)	-	-		-	208,799,056
3820	Parkrose School District	Schools	16,115,185	1,353,475,975	9,520,529,228	2,290,998	7,985,498,160	3,060,703,911	42,045,158	224,778	-	-	-		-	42,269,936
3821	Gresham Grade School District 4	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
3823	Orient School	Schools	-	1,353,475,975		-	-		-	-	-	-	-		-	-
3824	Reynolds School District	Schools	67,512,475	1,353,475,975	9,520,529,228	9,597,840	7,985,498,160	3,060,703,911	176,142,731	941,677	(89,856,159)	-	-		-	87,228,249
3842	Corbett School District 39	Schools	5,717,057	1,353,475,975	9,520,529,228	812,759	7,985,498,160	3,060,703,911	14,916,029	79,743	-	-	-		-	14,995,772
3843	David Douglas School District	Schools	68,965,396	1,353,475,975	9,520,529,228	9,804,393	7,985,498,160	3,060,703,911	179,933,459	961,942	(23,238,571)		-		-	157,656,830
3847	Riverdale School	Schools	4,354,125	1,353,475,975	9,520,529,228	619,000	7,985,498,160	3,060,703,911	11,360,085	60,732	(4,615,581)	-	-		-	6,805,236
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	1,353,475,975	•	-	-	-	-	-	-	-	-		-	=
3850	Dallas School District	Schools	14,550,310	1,353,475,975	9,520,529,228	2,068,529	7,985,498,160	3,060,703,911	37,962,337	202,950	-	•	-		-	38,165,287
3859	Central School District 13J	Schools	15,809,804	1,353,475,975	9,520,529,228	2,247,584	7,985,498,160	3,060,703,911	41,248,407	220,518	(22,134,930)	-	-		-	19,333,995
3865	Perrydale School District 21	Schools	1,489,224	1,353,475,975	9,520,529,228	211,714	7,985,498,160	3,060,703,911	3,885,445	20,772		•	-		-	3,906,217
3887	Falls City School District	Schools	1,110,399	1,353,475,975	9,520,529,228	157,859	7,985,498,160	3,060,703,911	2,897,075	15,488	(2,174,938)	-	-		-	737,625
3894	Sherman County School District 9	Schools		1,353,475,975			7.005		-			-	-		-	
3902	Tillamook Public Schools	Schools	9,711,768	1,353,475,975	9,520,529,228	1,380,663	7,985,498,160	3,060,703,911	25,338,389	135,462	(19,980,235)	-	-		-	5,493,616
3920	Neah-Kah-Nie School District	Schools	5,361,774	1,353,475,975	9,520,529,228	762,251	7,985,498,160	3,060,703,911	13,989,081	74,787	· · · · · ·	-	-		-	14,063,868
3927	Echo School District	Schools	1,569,310	1,353,475,975	9,520,529,228	223,099	7,985,498,160	3,060,703,911	4,094,392	21,889	(1,741,617)		-		-	2,374,664
3928	Umatilla School District 6R	Schools	6,295,774	1,353,475,975	9,520,529,228	895,032	7,985,498,160	3,060,703,911	16,425,925	87,815	(4,187,667)	-	-		-	12,326,073
3929	Ferndale School District 10	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-



Exhibit F

			T	Dev	elopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL			
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Employer Net Tier Liability Flag 1/Tier 2 UAL
3931	Pendleton School District 16R	Schools	15,002,331	1,353,475,975	9,520,529,228	2,132,791	7,985,498,160	3,060,703,911	39,141,678	209,255	(30,683,021)	-	-		-	8,667,912
3935	Athena-Weston School District 29Rj	Schools	3,229,027	1,353,475,975	9,520,529,228	459,051	7,985,498,160	3,060,703,911	8,424,660	45,039	-	-	-		-	8,469,699
3936	Milton-Freewater Elementary School District 31	Schools	=	1,353,475,975	-	-	-	-	-	-	-	-	-		-	=
3942	Stanfield School District	Schools	2,223,519	1,353,475,975	9,520,529,228	316,104	7,985,498,160	3,060,703,911	5,801,249	31,014	(4,021,024)	-	-		-	1,811,239
3944	Ukiah School	Schools	358,069	1,353,475,975	9,520,529,228	50,905	7,985,498,160	3,060,703,911	934,216	4,994	-	-	-		-	939,210
3957 3958	Helix School District	Schools Schools	940,211	1,353,475,975	9,520,529,228	133,664	7,985,498,160	3,060,703,911	2,453,048	13,114	(0.005.040)	-	-		-	2,466,162 2,044,325
3958	Pilot Rock School District 2R Mcloughlin Union High School District	Schools	1,643,140	1,353,475,975 1,353,475,975	9,520,529,228	233,595	7,985,498,160	3,060,703,911	4,287,018	22,919	(2,265,612)		-		-	2,044,325
3965	La Grande Public Schools	Schools	9,222,631	1,353,475,975	9,520,529,228	1.311.126	7.985.498.160	3,060,703,911	24,062,211	128,639	(11,096,495)	_	_		_	13.094.355
3966	Union County School District	Schools	1,557,688	1,353,475,975	9,520,529,228	221,447	7,985,498,160	3,060,703,911	4,064,070	21,727	(2,118,912)		-		-	1,966,885
3967	North Powder School District	Schools	1,032,064	1,353,475,975	9,520,529,228	146,722	7,985,498,160	3,060,703,911	2,692,696	14,395	(=, , ,	-	-		-	2,707,091
3969	Imbler School District	Schools	1,613,057	1,353,475,975	9,520,529,228	229,319	7,985,498,160	3,060,703,911	4,208,530	22,499	-	-	-		-	4,231,029
3970	Cove School District	Schools	1,351,798	1,353,475,975	9,520,529,228	192,177	7,985,498,160	3,060,703,911	3,526,895	18,855	-	-	-		-	3,545,750
3973	Elgin School District 23	Schools	1,915,326	1,353,475,975	9,520,529,228	272,290	7,985,498,160	3,060,703,911	4,997,162	26,715	-	-	-		-	5,023,877
3986	Joseph School District 6	Schools	1,523,229	1,353,475,975	9,520,529,228	216,548	7,985,498,160	3,060,703,911	3,974,165	21,246	-	-	-		-	3,995,411
3990	Wallowa School	Schools	1,332,421	1,353,475,975	9,520,529,228	189,422	7,985,498,160	3,060,703,911	3,476,339	18,585	-	-	-		-	3,494,924
3993	Enterprise School District 21	Schools	1,748,254	1,353,475,975	9,520,529,228	248,539	7,985,498,160	3,060,703,911	4,561,264	24,385	-	-	-		-	4,585,649
4003 4008	Troy School District 54 Chenowith School District	Schools Schools	51,772	1,353,475,975 1,353,475,975	9,520,529,228	7,360	7,985,498,160	3,060,703,911	135,075	722	-	-	-		-	135,797
4012	Dufur Schools	Schools	1,595,018	1,353,475,975	9,520,529,228	226,754	7,985,498,160	3,060,703,911	4,161,465	22,248	-		-		-	4,183,713
4022	Maupin Grade School 84	Schools	1,000,010	1,353,475,975	5,520,525,225	220,704	7,500,430,100	5,000,705,511	-,101,400	22,240	_	_	_		_	4,100,710
4025	West Union School District 1	Schools		1,353,475,975			_	_	-		-	-	-		-	-
4030	Hillsboro Elementary School District 7	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
4034	Gaston Public Schools	Schools	3,093,083	1,353,475,975	9,520,529,228	439,725	7,985,498,160	3,060,703,911	8,069,976	43,143	(4,680,066)	-	-		-	3,433,053
4035	Banks School District	Schools	4,718,091	1,353,475,975	9,520,529,228	670,742	7,985,498,160	3,060,703,911	12,309,687	65,809	(2,210,282)	-	-		-	10,165,214
4047	Reedville School District 29	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
4055	Groner School	Schools	·	1,353,475,975		·	<del>.</del>		<del>-</del>		-	-	-		-	
4062	Beaverton School District	Schools	226,079,315	1,353,475,975	9,520,529,228	32,140,327	7,985,498,160	3,060,703,911	589,849,919	3,153,396	(227,217,283)	-	-		-	365,786,032
4080	North Plains School District 70	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
4105 4109	Hillsboro Union High School Spray School District 1	Schools Schools	505,283	1,353,475,975 1,353,475,975	9,520,529,228	71,833	7,985,498,160	3,060,703,911	1,318,303	7,048	-	•			-	1,325,351
4114	Fossil School District 21J	Schools	1.092.585	1.353.475.975	9,520,529,228	155.326	7,985,498,160	3.060.703.911	2.850.598	15,240	_	-	-		-	2.865.838
4128	Yamhill Grade School	Schools	1,002,000	1,353,475,975	-	-	7,500,430,100	-	2,000,000	10,240	-	-	-		-	-
4135	Newberg School District 29Jt	Schools	26,324,589	1,353,475,975	9,520,529,228	3,742,407	7,985,498,160	3,060,703,911	68,681,899	367,180	(38,793,015)	-	-		-	30,256,064
4142	McMinnville Schools	Schools	33,478,839	1,353,475,975	9,520,529,228	4,759,484	7,985,498,160	3,060,703,911	87,347,622	466,969	(28,217,005)	-	-		-	59,597,586
4144	Sheridan School District 48J	Schools	4,108,009	1,353,475,975	9,520,529,228	584,011	7,985,498,160	3,060,703,911	10,717,959	57,299	-	-	-		-	10,775,258
4166	Yamhill-Carlton School District 1	Schools	4,943,778	1,353,475,975	9,520,529,228	702,827	7,985,498,160	3,060,703,911	12,898,513	68,957	(12,048,626)	-	-		-	918,844
4185	Lebanon School District Uh-1	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
4189 4203	Wasco County High School Victor Point School	Schools Schools	-	1,353,475,975	-	-	-	=	-	-	-	-	-		-	-
4203 4218	Curry County Education Service District	Schools	-	1,353,475,975 1,353,475,975	-	-	-	-	-	-	-	-	-		-	=
4219	Grant County Education Service District	Schools	591.575	1,353,475,975	9,520,529,228	84.101	7,985,498,160	3,060,703,911	1,543,443	8,251	-		-		-	1,551,694
4220	Jefferson County Education Service District	Schools	965,290	1,353,475,975	9,520,529,228	137,229	7,985,498,160	3,060,703,911	2,518,480	13,464	_	_	_		_	2,531,944
4221	Marion Education Service District	Schools	-	1,353,475,975	-	-	-	-	-,,	-	-	-	-		-	-,,
4223	InterMountain Education Service District	Schools	8,788,885	1,353,475,975	9,520,529,228	1,249,463	7,985,498,160	3,060,703,911	22,930,550	122,589	(11,183,083)	-	-		-	11,870,056
4224	Wallowa County Region 18	Schools	922,346	1,353,475,975	9,520,529,228	131,124	7,985,498,160	3,060,703,911	2,406,437	12,865	-	-	-		-	2,419,302
4225	Washington County Education Service District	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
4226	North Central Education Service District	Schools	565,386	1,353,475,975	9,520,529,228	80,378	7,985,498,160	3,060,703,911	1,475,115	7,886	-	-	-		-	1,483,001
4227	Cascade School District Uh5	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-	-
4230 4232	Mari-Linn School District	Schools	- 4,326,146	1,353,475,975 1,353,475,975	9,520,529,228	615,022	7,985,498,160	2.000.702.044	- 11,287,087	60.242	-	-	-		-	44.047.400
4232 4237	South Coast Education Service District Region 7 Douglas Education Service District	Schools Schools	4,326,146 8.982.167	1,353,475,975	9,520,529,228	1,276,940	7,985,498,160	3,060,703,911 3,060,703,911	11,287,087 23,434,831	60,342 125,285	(4,282,207)	-	-		-	11,347,429 19,277,909
4237	Multnomah Education Service District	Schools	18,138,372	1,353,475,975	9,520,529,228	2,578,622	7,985,498,160	3,060,703,911	47,323,734	252,997	(30,975,208)		-		-	16,601,523
4251	Clatsop County Education Service District	Schools	-	1,353,475,975	-		- ,000,100,100	-	- ,020,704	-	(55,575,200)	-	-		-	
4252	High Desert Education Service District	Schools	10,544,994	1,353,475,975	9,520,529,228	1,499,118	7,985,498,160	3,060,703,911	27,512,308	147,084	(10,463,325)	-	-		-	17,196,067
4254	Willamette Education Service District	Schools	14,390,162	1,353,475,975	9,520,529,228	2,045,762	7,985,498,160	3,060,703,911	37,544,505	200,717	(26,329,899)		-		-	11,415,323
4258	Hermiston School District 8R	Schools	22,191,582	1,353,475,975	9,520,529,228	3,154,843	7,985,498,160	3,060,703,911	57,898,720	309,532	(21,271,952)		-		-	36,936,300
4259	Clackamas Education Service District	Schools	13,830,300	1,353,475,975	9,520,529,228	1,966,170	7,985,498,160	3,060,703,911	36,083,802	192,908	(15,918,426)		-		-	20,358,284
4260	Greater Albany School District 8J	Schools	44,482,926	1,353,475,975	9,520,529,228	6,323,868	7,985,498,160	3,060,703,911	116,057,722	620,456	(37,737,895)		-		-	78,940,283
4268	Lake Oswego School District	Schools	33,926,294	1,353,475,975	9,520,529,228	4,823,096	7,985,498,160	3,060,703,911	88,515,050	473,210	(45,727,543)	-	-		-	43,260,717



Exhibit F

				Deve	elopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Allocated to Employer	Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	1/Tier 2 UAL
4270	Silver Falls School District	Schools	17,978,550	1,353,475,975	9,520,529,228	2,555,902	7,985,498,160	3,060,703,911	46,906,752	250,768	(17,296,064)	-	-		-		29,861,456
4271	Malheur Education Service District Region 14	Schools	1,816,460	1,353,475,975	9,520,529,228	258,235	7,985,498,160	3,060,703,911	4,739,216	25,336	-	-	-		-		4,764,552
4272	Linn-Benton-Lincoln Education Service District	Schools	10,723,536	1,353,475,975	9,520,529,228	1,524,500	7,985,498,160	3,060,703,911	27,978,132	149,574	-	-	-		-		28,127,706
4273	Double O School District	Schools	50,396	1,353,475,975	9,520,529,228	7,164	7,985,498,160	3,060,703,911	131,485	703	-	-	-		-		132,188
4275	Tillamook County Education Service District	Schools	-	1,353,475,975	=	-	-	-	-	-	-	-	-		-		-
4276	Lane County Education Service District	Schools	7,071,686	1,353,475,975	9,520,529,228	1,005,339	7,985,498,160	3,060,703,911	18,450,310	98,637	(5,754,850)	-	-		-		12,794,097
4277	Mitchell School	Schools	570,023	1,353,475,975	9,520,529,228	81,037	7,985,498,160	3,060,703,911	1,487,213	7,951	- (00.040.040	<del>-</del>	-		-		1,495,164
4279	St Helens School District 502	Schools	14,530,064	1,353,475,975	9,520,529,228	2,065,651	7,985,498,160	3,060,703,911	37,909,515	202,668	(29,819,613	-	-		-		8,292,570
4280	Northwest Regional Education Service District	Schools	24,177,511 10.082.970	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	3,437,170	7,985,498,160	3,060,703,911	63,080,087	337,232	-	-	-		-		63,417,319 26,447,509
4286 4288	Southern Oregon Education Service District Medford School District 549C	Schools Schools	10,082,970 57,458,824	1,353,475,975	9,520,529,228	1,433,435 8,168,573	7,985,498,160 7,985,498,160	3,060,703,911 3,060,703,911	26,306,870 149,912,356	140,639 801,446	(26,469,712		-		-		26,447,509 124,244,090
4200	Dayton Public Schools	Schools	4,765,936	1,353,475,975	9,520,529,228	677,544	7,985,498,160	3,060,703,911	12,434,516	66,476	(8,366,046		-		-		4,134,946
4293	Lake County Education Service District	Schools	486,053	1,353,475,975	9,520,529,228	69,099	7,985,498,160	3,060,703,911	1,268,132	6,780	(0,300,040	-	-		-		1,274,912
4293	Harney Education Service District Region XVII	Schools	1.105.832	1,353,475,975	9,520,529,228	157,209	7,985,498,160	3,060,703,911	2.885.160	15.424	-	-	-		-		2,900,584
4295	Wasco County Education Service District	Schools	1,388,946	1,353,475,975	9,520,529,228	197,458	7,985,498,160	3,060,703,911	3,623,815	19,373							3,643,188
4297	Yamhill Education Service District	Schools	1,300,340	1,353,475,975	3,320,323,220	197,430	7,303,430,100	3,000,703,911	3,023,013	19,575							3,043,100
4306	Amity School District	Schools	3,805,074	1,353,475,975	9,520,529,228	540,944	7,985,498,160	3,060,703,911	9,927,589	53,074	(7,992,225		-		-		1,988,438
4307	Columbia School District 5J	Schools	5,005,074	1,353,475,975	3,020,023,220	340,344	7,500,430,100	0,000,700,011	5,527,505	33,014	(1,332,220	<u> </u>	_		_		1,500,400
4309	Scappoose School District	Schools	9,592,996	1,353,475,975	9,520,529,228	1,363,778	7,985,498,160	3,060,703,911	25,028,508	133,805	_	_	_		_		25,162,313
4311	Redmond School District 2J	Schools	32,653,616	1,353,475,975	9,520,529,228	4,642,167	7,985,498,160	3,060,703,911	85,194,582	455,459	(26,938,096	-	_		_		58,711,945
4312	Reedsport School District	Schools	2.402.237	1.353.475.975	9,520,529,228	341.511	7.985.498.160	3.060.703.911	6,267,532	33.507	(3.704.638)		_		_		2,596,401
4313	Forest Grove School District	Schools	31,340,151	1,353,475,975	9,520,529,228	4,455,439	7,985,498,160	3,060,703,911	81,767,700	437,138	(23,833,313						58,371,525
4314	Willamina School District 30J	Schools	4,168,239	1,353,475,975	9,520,529,228	592,573	7,985,498,160	3,060,703,911	10,875,101	58,139	(1,781,298						9,151,942
4315	John Day School District	Schools	3,525,108	1,353,475,975	9,520,529,228	501,143	7,985,498,160	3,060,703,911	9,197,147	49,169	(4,363,039						4,883,277
4316	Tigard-Tualatin School District 23J	Schools	60,034,141	1,353,475,975	9,520,529,228	8,534,690	7,985,498,160	3,060,703,911	156,631,460	837,367	(25,756,178		-		-		131,712,649
4317	Sherwood School District 88J	Schools	24,298,210	1,353,475,975	9,520,529,228	3,454,329	7,985,498,160	3,060,703,911	63,394,996	338,916	(10,917,713	-	-		-		52,816,199
4320	Rainier School District 13	Schools	4,368,197	1,353,475,975	9,520,529,228	621,000	7,985,498,160	3,060,703,911	11,396,800	60,928	(5,992,574		-		-		5,465,154
4321	North Clackamas School District 12	Schools	81,906,916	1,353,475,975	9,520,529,228	11,644,210	7,985,498,160	3,060,703,911	213,698,399	1,142,453	(125,429,625	-	-		-		89,411,227
4323	Estacada School District 108	Schools	8,847,180	1,353,475,975	9,520,529,228	1,257,750	7,985,498,160	3,060,703,911	23,082,644	123,402	(11,248,659)	-	-		-		11,957,387
4324	Centennial School District 28	Schools	34,359,255	1,353,475,975	9,520,529,228	4,884,647	7,985,498,160	3,060,703,911	89,644,662	479,249	-	-	-		-		90,123,911
4326	Harney County School District 3	Schools	3,721,701	1,353,475,975	9,520,529,228	529,092	7,985,498,160	3,060,703,911	9,710,066	51,911	(15,752,128)	-	-		-		(5,990,151)
4327	Jordan Valley School District 3	Schools	336,641	1,353,475,975	9,520,529,228	47,858	7,985,498,160	3,060,703,911	878,310	4,696	-	-	-		-		883,006
4329	Gervais School District 1	Schools	5,568,277	1,353,475,975	9,520,529,228	791,608	7,985,498,160	3,060,703,911	14,527,856	77,667	(11,222,949)	-	-		-		3,382,574
4330	Vale School District 84	Schools	4,959,539	1,353,475,975	9,520,529,228	705,068	7,985,498,160	3,060,703,911	12,939,634	69,177	-	-	-		-		13,008,811
4331	Molalla River School District	Schools	10,967,017	1,353,475,975	9,520,529,228	1,559,114	7,985,498,160	3,060,703,911	28,613,383	152,970	(28,307,900)		-		-		458,453
4332	Gresham-Barlow School District 10	Schools	54,117,330	1,353,475,975	9,520,529,228	7,693,533	7,985,498,160	3,060,703,911	141,194,265	754,839	(68,452,279		-		-		73,496,825
4333	Canby School District	Schools	22,672,217	1,353,475,975	9,520,529,228	3,223,172	7,985,498,160	3,060,703,911	59,152,715	316,236	(43,677,576		-		-		15,791,375
4334	Cascade School District 5	Schools	9,894,070	1,353,475,975	9,520,529,228	1,406,580	7,985,498,160	3,060,703,911	25,814,022	138,004	(16,789,219		-		-		9,162,807
4335	Milton-Freewater Unified School District 7	Schools	7,671,390	1,353,475,975	9,520,529,228	1,090,595	7,985,498,160	3,060,703,911	20,014,961	107,002	(15,557,869		-		-		4,564,094
4336	Nestucca Valley School District 101	Schools	2,899,089	1,353,475,975	9,520,529,228	412,146	7,985,498,160	3,060,703,911	7,563,838	40,437	(2,218,525	-	-		-		5,385,750
4337	Sherman County School District	Schools	1,380,219	1,353,475,975	9,520,529,228	196,217	7,985,498,160	3,060,703,911	3,601,046	19,252	(00.404.450		-		-		3,620,298
4338 4339	Three Rivers U J School District	Schools Schools	22,762,519 17.590.007	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	3,236,009 2,500,665	7,985,498,160 7,985,498,160	3,060,703,911	59,388,317 45.893.027	317,496 245,349	(23,421,452)	-	-		-		36,284,361 46,138,376
4339	Lebanon Community School District	Schools	2,389,189	1,353,475,975		339,657	7,985,498,160	3,060,703,911			(4.000.500		-		-		
4340	Monroe School District 1J	Schools	112,026,989	1,353,475,975	9,520,529,228 9,520,529,228	15,926,198	7,985,498,160	3,060,703,911	6,233,489 292,282,867	33,325 1,562,573	(1,880,560		-		-		4,386,254 174,265,448
4341	Hillsboro School District 1J North Santiam School District 29J	Schools	10,540,042	1,353,475,975	9,520,529,228	1,498,414	7,985,498,160	3,060,703,911 3,060,703,911	27,499,389	147,014	(119,579,992)		-		-		10,565,739
4342	Harrisburg Sschool District 7	Schools	4,385,241	1,353,475,975	9,520,529,228	623,423	7,985,498,160	3,060,703,911	11.441.268	61,166	(17,000,004	-	-		-		11,502,434
4344	South Wasco County School District 1	Schools	1,473,272	1,353,475,975	9,520,529,228	209,446	7,985,498,160	3,060,703,911	3.843.825	20,549	-	-	-		-		3,864,374
4345	Oregon Trail School District 46	Schools	18,582,885	1,353,475,975	9,520,529,228	2,641,816	7,985,498,160	3,060,703,911	48,483,486	259,198							48,742,684
4346	Knappa School District 4	Schools	2,540,895	1,353,475,975	9,520,529,228	361,224	7,985,498,160	3,060,703,911	6,629,296	35,441	-	_	-				6.664.737
4347	Clatskanie School District 6J	Schools	3.806.425	1,353,475,975	9,520,529,228	541.136	7,985,498,160	3,060,703,911	9,931,114	53.093	-	-	_		-		9,984,207
4348	Lourdes Charter School	Schools	168,696	1,353,475,975	9,520,529,228	23,982	7,985,498,160	3,060,703,911	440.135	2,353	-	-	-				442,488
4350	Ridgeline Montessori	Schools	732,006	1,353,475,975	9,520,529,228	104,065	7,985,498,160	3,060,703,911	1,909,833	10,210	-	-	-		-		1,920,043
4351	The Village School	Schools	178,570	1,353,475,975	9,520,529,228	25,386	7,985,498,160	3,060,703,911	465,896	2,491	_	-	_		_		468,387
4352	Armadillo Technical Institute	Schools	430,208	1,353,475,975	9,520,529,228	61,160	7,985,498,160	3,060,703,911	1,122,430	6,001	_	-	_		_		1,128,431
4354	Opal Charter School	Schools	367,967	1,353,475,975	9,520,529,228	52,312		3,060,703,911	960,041	5,132	-	-	-		_		965,173
4355	Three Rivers Charter School	Schools	575,269	1,353,475,975	9,520,529,228	81,783	7,985,498,160	3,060,703,911	1,500,900	8,024	-	-	-		-		1,508,924
4358	Detroit Lake Charter School	Schools	-	1,353,475,975		-	. , ,		-	-	-	-	-		-		
4360	Luckiamute Valley Charter School	Schools	772,932	1,353,475,975	9,520,529,228	109,883	7,985,498,160	3,060,703,911	2,016,610	10,781	-	-	-		-		2,027,391
	Rimrock Expeditionary Alternative Learning	Schools		1,353,475,975													



Exhibit F

				Dev	elopment of OPSRP U	JAL Development of Net Tier 1/Tier 2 UAL											
Employer Number	Employer Name	Rate Pool	Total Valuation Pay	OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	1/Tier 2 UAL
4362	Kings Valley Charter School	Schools	82,844	1,353,475,975	9,520,529,228	11,777	7,985,498,160	3,060,703,911	216,143	1,156	-	-	-		-		217,299
4363	Multisensory Learning Academy	Schools	1,213,731	1,353,475,975	9,520,529,228	172,549	7,985,498,160	3,060,703,911	3,166,672	16,929	-	-	-		-		3,183,601
4365	Mitch Charter School	Schools	745,517	1,353,475,975	9,520,529,228	105,986	7,985,498,160	3,060,703,911	1,945,083	10,399	-	-	-		-		1,955,482
4366	Sand Ridge Charter School	Schools	877,720	1,353,475,975	9,520,529,228	124,780	7,985,498,160	3,060,703,911	2,290,006	12,243	-	-	-		-		2,302,249
4367 4369	Arthur Academy Charter School	Schools Schools	2,331,883 1,179,201	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	331,510 167,640	7,985,498,160 7,985,498,160	3,060,703,911 3,060,703,911	6,083,975 3,076,582	32,526 16,448	-	-	-		-		6,116,501 3,093,030
4369	Trillium Charter School Howard Street Charter School, Inc.	Schools	302,941	1,353,475,975	9,520,529,228	43.067	7,985,498,160	3,060,703,911	790,385	4,225					-		794.610
4371	The Lighthouse School	Schools	684,550	1,353,475,975	9,520,529,228	97,318	7,985,498,160	3,060,703,911	1,786,018	9,548	-	_	_		-		1,795,566
4373	Sheridan Japanese School Foundation	Schools	234.502	1,353,475,975	9.520.529.228	33.338	7,985,498,160	3.060.703.911	611.825	3,271	_	_	-		_		615.096
4374	Ione School District	Schools	1,469,890	1,353,475,975	9,520,529,228	208,965	7,985,498,160	3.060.703.911	3.835.001	20,502		_	-		_		3.855.503
4375	Eddyville Charter School	Schools	636,363	1,353,475,975	9,520,529,228	90,468	7,985,498,160	3,060,703,911	1,660,296	8,876	-	-	-		-		1,669,172
4376	Four Rivers Community School	Schools	924,608	1,353,475,975	9,520,529,228	131,446	7,985,498,160	3,060,703,911	2,412,339	12,897	-	-	-		-		2,425,236
4378	Mosier Community School	Schools	546,626	1,353,475,975	9,520,529,228	77,711	7,985,498,160	3,060,703,911	1,426,169	7,624	-	-	-		-		1,433,793
4379	Siletz Valley School	Schools	883,029	1,353,475,975	9,520,529,228	125,535	7,985,498,160	3,060,703,911	2,303,858	12,317	-	-	-		-		2,316,175
4380	The Emerson School	Schools	350,684	1,353,475,975	9,520,529,228	49,855	7,985,498,160	3,060,703,911	914,948	4,891	-	-	-		-		919,839
4381	North Wasco County School District 21	Schools	13,886,454	1,353,475,975	9,520,529,228	1,974,153	7,985,498,160	3,060,703,911	36,230,310	193,691	(16,505,921)	-	-		-		19,918,080
4382	Self Enhancement Inc	Schools	395,154	1,353,475,975	9,520,529,228	56,177	7,985,498,160	3,060,703,911	1,030,972	5,512	-	-	-		-		1,036,484
4383 4386	City View Charter School	Schools	656,540 348,804	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	93,336	7,985,498,160 7,985,498,160	3,060,703,911	1,712,939 910,044	9,158 4,865	-	-	-		-		1,722,097 914,909
4388	Nixyaawii Community School	Schools	348,804 181,875	1,353,475,975		49,587		3,060,703,911		4,865 2,537	-	=	-		-		477,056
4388	West Lane Tech Oregon Connections Academy	Schools Schools	6.704.678	1,353,475,975	9,520,529,228 9,520,529,228	25,856 953,163	7,985,498,160 7,985,498,160	3,060,703,911 3.060,703,911	474,519 17.492,771	2,537 93.518	-	=	-		-		17.586.289
4390	Eagleridge High School	Schools	714,777	1,353,475,975	9,520,529,228	101,616	7,985,498,160	3,060,703,911	1.864.882	93,316	-		-				1,874,852
4393	Cascade Heights Public Charter School	Schools	660,827	1,353,475,975	9,520,529,228	93,946	7,985,498,160	3,060,703,911	1,724,124	9,217	_	_	_		_		1,733,341
4395	Siletz Valley Early College Academy	Schools	261,097	1,353,475,975	9,520,529,228	37,119	7,985,498,160	3,060,703,911	681,212	3,642	_	_	_		_		684,854
4396	Sweet Home Charter School	Schools	273.836	1,353,475,975	9.520.529.228	38.930	7,985,498,160	3.060.703.911	714.449	3.820		_	-		_		718.269
4397	Springwater Environmental Sciences School	Schools	607,271	1,353,475,975	9,520,529,228	86,332	7,985,498,160	3,060,703,911	1,584,394	8,470	-	-	-		-		1,592,864
4398	LEP High	Schools	-	1,353,475,975	· · · · · ·	· -		-	· · · · · -	· -	-	-	-		-		· · · · ·
4400	Phoenix School	Schools	267,475	1,353,475,975	9,520,529,228	38,025	7,985,498,160	3,060,703,911	697,853	3,731	-	-	-		-		701,584
4401	Ballston Community School	Schools	236,632	1,353,475,975	9,520,529,228	33,641	7,985,498,160	3,060,703,911	617,382	3,301	-	-	-		-		620,683
4402	Sage Community School	Schools	144,522	1,353,475,975	9,520,529,228	20,546	7,985,498,160	3,060,703,911	377,064	2,016	-	-	-		-		379,080
4403	Portland Village School	Schools	1,093,417	1,353,475,975	9,520,529,228	155,444	7,985,498,160	3,060,703,911	2,852,768	15,251	-	-	-		-		2,868,019
4404	Alliance Charter Academy	Schools	1,521,463	1,353,475,975	9,520,529,228	216,297	7,985,498,160	3,060,703,911	3,969,557	21,222	-	-	-		-		3,990,779
4405	Forest Grove Community School	Schools	707,592	1,353,475,975	9,520,529,228	100,594	7,985,498,160	3,060,703,911	1,846,136	9,870	-	-	-		-		1,856,006
4407 4408	Madrone Trail Public Charter School Muddy Creek Charter School	Schools Schools	748,205 339,213	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	106,368 48,224	7,985,498,160 7,985,498,160	3,060,703,911 3,060,703,911	1,952,097 885,020	10,436 4,731	-	-	-		-		1,962,533 889,751
4408	Southwest Charter School	Schools	625,492	1,353,475,975	9,520,529,228	48,224 88,922	7,985,498,160	3,060,703,911	1,631,933	4,731 8,724		-	-		-		1,640,657
4410	Ace Academy	Schools	346.396	1,353,475,975	9,520,529,228	49.245	7,985,498,160	3,060,703,911	903,761	4.832							908,593
4411	Sherwood Charter School	Schools	628,693	1,353,475,975	9,520,529,228	89,377	7,985,498,160	3,060,703,911	1,640,285	8,769	_	_	_		_		1,649,054
4412	Estacada Web Academy	Schools	1,342,491	1,353,475,975	9,520,529,228	190.854	7,985,498,160	3,060,703,911	3,502,612	18,725		_	-		_		3,521,337
4418	Lewis And Clark Montessori Charter School	Schools	933,737	1,353,475,975	9,520,529,228	132,744	7,985,498,160	3,060,703,911	2,436,157	13,024	-	-	-		-		2,449,181
4419	Silvies River Web Academy	Schools	268,665	1,353,475,975	9,520,529,228	38,194	7,985,498,160	3,060,703,911	700,958	3,747	-	-	-		-		704,705
4420	Oregon Virtual Academy	Schools	2,967,407	1,353,475,975	9,520,529,228	421,858	7,985,498,160	3,060,703,911	7,742,083	41,390	-	-	-		-		7,783,473
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
4422	Redmond Proficiency Academy	Schools	2,092,382	1,353,475,975	9,520,529,228	297,461	7,985,498,160	3,060,703,911	5,459,108	29,185	-	-	-		-		5,488,293
4423	Molalla River Academy	Schools	529,560	1,353,475,975	9,520,529,228	75,284	7,985,498,160	3,060,703,911	1,381,643	7,386	-	-	-		-		1,389,029
4424	The lvy School	Schools	286,192	1,353,475,975	9,520,529,228	40,686	7,985,498,160	3,060,703,911	746,686	3,992	-	-	-		-		750,678
4429 4430	Clackamas Web Academy	Schools Schools	13,771	1,353,475,975	9,520,529,228	1,958	7,985,498,160	3,060,703,911	35,929	192	-	-	-		-		36,121
4430 4431	Clackamas Charter Alliance 2 Corbett Charter School	Schools	77,903	1,353,475,975 1,353,475,975	9,520,529,228	11,075	7,985,498,160	3,060,703,911	203,252	1,087	-	-	-		-		204,339
4431	Renaissance Public Academy	Schools	259,357	1,353,475,975	9,520,529,228	36.871	7.985.498.160	3,060,703,911	676.673	3.618	-		-				680,291
4433	Powell Butte Community Charter School	Schools	386.595	1,353,475,975	9,520,529,228	54.960	7,985,498,160	3,060,703,911	1.008.642	5,392	-	-	-		_		1,014,034
4434	Logos Public Charter School	Schools	2,440,375	1,353,475,975	9,520,529,228	346,933	7,985,498,160	3,060,703,911	6,367,035	34,039	-	-	-		_		6,401,074
4435	Sunny Wolf Charter School	Schools	291,613	1,353,475,975	9,520,529,228	41,457	7,985,498,160	3,060,703,911	760,830	4,067	-	-	-		-		764,897
4436	Academy Of Arts & Academics	Schools	486,190	1,353,475,975	9,520,529,228	69,119	7,985,498,160	3,060,703,911	1,268,489	6,781	-	-	-		-		1,275,270
4437	Center for Advance Learning	Schools	659,525	1,353,475,975	9,520,529,228	93,761	7,985,498,160	3,060,703,911	1,720,727	9,199	-	-	-		-		1,729,926
4439	Homesource Family Charter	Schools	-	1,353,475,975	-	-	-	-	-	-	-	-	-		-		-
4440	Sheridan Allprep Academy	Schools	317,918	1,353,475,975	9,520,529,228	45,196	7,985,498,160	3,060,703,911	829,461	4,434	-	-	-		-		833,895
4441	Baker Web Academy	Schools	2,124,088	1,353,475,975	9,520,529,228	301,969	7,985,498,160	3,060,703,911	5,541,830	29,627	-	-	-		-		5,571,457
4443	Knova Learning Oreogn	Schools	852,238	1,353,475,975	9,520,529,228	121,158	7,985,498,160	3,060,703,911	2,223,523	11,887	-	-	-		-		2,235,410
4444	Bennett Pearson Academy, Inc.	Schools	363,466	1,353,475,975	9,520,529,228	51,672	7,985,498,160	3,060,703,911	948,297	5,070	-	-	-		-		953,367



#### Exhibit F

				Dev	elopment of OPSRP U	AL					Deve	lopment of Net Tier 1/Tier	2 UAL				
Employer		Park Park	Total Valuation	ODCDD IIA	Total Valuation Pay for All OPSRP	OPSRP UAL Allocated to	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool	Tier 1/Tier 2 UAL Allocated to	MFD #10 UAL Allocated to	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement	Employer PreSLGRP (Surplus)	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition	Employer Net Tier
Number	Employer Name	Rate Pool	Pay	OPSRP UAL	Employers	Employer		Employers	Employer	Employer	valuation Date	Date	Adjustment	Liability Flag	Adjustment	Liability Flag	1/Tier 2 UAL
4446	Coburg Community Charter School	Schools	782,401	1,353,475,975	9,520,529,228	111,229	7,985,498,160	3,060,703,911	2,041,315	10,913 9,727	-	-	-		-		2,052,228
4447	Arco Iris Spanish Immersion Charter School Gresham Barlow Web Academy	Schools Schools	697,392 1,174,138	1,353,475,975 1,353,475,975	9,520,529,228 9,520,529,228	99,144 166,920	7,985,498,160 7,985,498,160	3,060,703,911	1,819,523 3,063,373	9,727 16,377	-	-	-		-		1,829,250 3,079,750
4448	Mosier Middle School	Schools	268.389	1,353,475,975	9,520,529,228	38.155	7,985,498,160	3,060,703,911 3,060,703,911	700.238	3.744	-	-	-		-		703,982
4449	Sauvie Island Academy	Schools	731.539	1,353,475,975	9,520,529,228	103.998	7,985,498,160	3,060,703,911	1,908,614	10.204	-	-	-		-		1,918,818
4450	River's Edge Academy Charter School	Schools	521,872	1,353,475,975	9,520,529,228	74.191	7,985,498,160	3,060,703,911	1,361,585	7,279	-	-	-		-		1,368,864
4452	South Columbia Family School	Schools	128.592	1,353,475,975	9,520,529,228	18.281	7,985,498,160	3,060,703,911	335,502	1,794	-	-	-		-		337,296
4452	Woodland Educational Initiative	Schools	415,970	1,353,475,975	9,520,529,228	59.136	7,985,498,160	3,060,703,911	1,085,282	5.802	-	-	-		-		1,091,084
4455	Le Monde Immersion Charter School	Schools	616,634	1,353,475,975	9,520,529,228	87.663	7,985,498,160	3,060,703,911	1,608,823	8,601	_		_		_		1,617,424
4455	Hope Chinese Charter School	Schools	507,042	1,353,475,975	9,520,529,228	72,083	7,985,498,160	3,060,703,911	1,322,893	7,072	_		_		_		1,329,965
4456	Insight School of Oregon Charter	Schools	583,283	1,353,475,975	9,520,529,228	82,922	7,985,498,160	3,060,703,911	1,521,809	8,136	_						1,529,945
4457	Oregon Virtual Education East	Schools	48,937	1,353,475,975	9,520,529,228	6.957	7,985,498,160	3,060,703,911	127.679	683	_		_		_		128,362
4457	Oregon Virtual Education West	Schools	48,937	1,353,475,975	9,520,529,228	6,957	7,985,498,160	3,060,703,911	127,679	683							128,362
4459	Crater Lake Charter Academy	Schools	470,353	1,353,475,975	9,520,529,228	66.867	7,985,498,160	3,060,703,911	1,227,170	6.561	_	_	_		_		1,233,731
4460	Kairos Pdx	Schools	262,390	1,353,475,975	9,520,529,228	37,302	7,985,498,160	3,060,703,911	684.586	3,660	_	_	_		_		688,246
4461	Mountain View Academy	Schools	293,506	1,353,475,975	9,520,529,228	41.726	7,985,498,160	3,060,703,911	765,769	4,094	_	_	_		_		769,863
4462	Bend International School	Schools	254,275	1,353,475,975	9,520,529,228	36,149	7,985,498,160	3,060,703,911	663,414	3,547	_	_	_		_		666,961
4463	Dallas Community School-Community Innovation Partners	Schools	167,091	1,353,475,975	9,520,529,228	23.754	7,985,498,160	3,060,703,911	435.947	2,331	_	_	_		_		438,278
4464	The Valley School Of Southern Oregon	Schools	92,479	1,353,475,975	9,520,529,228	13.147	7,985,498,160	3,060,703,911	241.281	1,290	_	-	_		-		242,571
4465	Bridge Educational Foundation	Schools	-	1,353,475,975	-,523,626,226	-	.,, 100,100		211,201	-,200	_	_	_		_		2.12,01.



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
				OPSRP UAL		Present Value of	
Employer		Rate		Allocated to	Employer Net	Contribution	ER Proportionate
Number	Employer Name	Pool	Total PVFNC	Employer	Tier 1/Tier 2 UAL	Effort	Share
1000 2000	State Agencies Lake County	SLGRP SLGRP	2,557,747,467	399,228,524 608,568	3,519,253,503	6,476,229,494 11,412,847	27.35670824% 0.04820983%
2000	Clackamas County	Indep	4,230,511 137,923,340	19,936,832	6,573,768 240,422,192	398,282,364	1.68241327%
2002	Curry County	Indep	5,164,926	663,272	15,945,100	21,773,298	0.09197416%
2003	Douglas County	Indep	27,701,153	3,545,031	101,092,786	132,338,970	0.55902259%
2004	Harney County	SLGRP	3,873,359	594,260	6,532,291	10,999,910	0.04646551%
2005	Jackson County	SLGRP	46,856,179	7,115,180	80,847,991	134,819,350	0.56950014%
2006 2007	Jefferson County Klamath County	Indep SLGRP	6,271,215 5,221,343	845,735 535,996	6,939,150 1,824,830	14,056,100 7,582,169	0.05937539% 0.03202839%
2007	Lane County	Indep	76,357,817	11,646,168	169,079,303	257,083,288	1.08596406%
2009	Marion County	SLGRP	76,618,734	11,362,048	101,059,375	189,040,157	0.79853817%
2011	Washington County	SLGRP	125,519,779	17,919,248	222,441,589	365,880,616	1.54554271%
2012	Grant County	SLGRP	3,363,932	478,301	607,242	4,449,475	0.01879535%
2013 2014	Umatilla County	SLGRP	14,727,118	2,137,580	17,375,939	34,240,637	0.14463835%
2014	Linn County Yamhill County	Indep Indep	36,131,021 24,546,826	5,138,006 3,733,832	66,570,794 16,148,311	107,839,821 44,428,969	0.45553397% 0.18767561%
2016	Sherman County	SLGRP	2,182,021	332,813	4,131,398	6,646,232	0.02807483%
2017	Columbia County	SLGRP	8,359,741	1,200,389	9,416,020	18,976,150	0.08015852%
2018	Coos County	SLGRP	14,553,791	2,089,484	28,354,013	44,997,288	0.19007629%
2020	Wasco County	SLGRP	5,613,005	799,360	8,589,132	15,001,497	0.06336891%
2021 2022	Baker County	SLGRP SLGRP	5,077,358	745,954	7,871,308	13,694,620	0.05784843%
2022	Gilliam County Morrow County Rural School District Board	Indep	1,924,635	291,258	3,458,974	5,674,867	0.02397162% 0.00000000%
2027	Deschutes County	SLGRP	58,100,221	8,490,272	80,761,910	147,352,403	0.62244192%
2028	Union County	Indep	-		(6,948)	-	0.00000000%
2035	Hood River County	SLGRP	6,453,800	979,292	5,274,095	12,707,187	0.05367735%
2036	Clatsop County	SLGRP	12,095,441	1,682,514	13,648,922	27,426,877	0.11585585%
2037 2038	Polk County Multnomah County	Indep SLGRP	14,106,340 307,232,300	2,134,501 46,983,751	26,140,645 472,477,403	42,381,486	0.17902669%
2039	Malheur County	Indep	7,863,470	1,072,458	6,773,999	826,693,454 15,709,927	3.49209546% 0.06636144%
2040	Benton County	SLGRP	23,744,208	3,659,732	33,140,715	60,544,655	0.25575105%
2042	Josephine County	SLGRP	13,135,400	2,032,052	25,224,986	40,392,438	0.17062461%
2043	Lincoln County	SLGRP	6,349,691	626,611	3,677,919	10,654,221	0.04500526%
2044	Crook County	SLGRP	1,812,162	184,197	1,177,703	3,174,062	0.01340778%
2050 2052	Wallowa County Tillamook County	Indep Indep	386,061	37,817	(85,750) 21,887	338,128 21,887	0.00142831% 0.00009245%
2099	State Judiciary	Indep	27,271,309	-	41,835,726	69,107,035	0.29192001%
2100	City of Roseburg	SLGRP	12,211,673	1,484,960	18,433,631	32,130,264	0.13572377%
2101	City of Salem	Indep	80,763,527	11,107,142	132,493,972	224,364,641	0.94775487%
2102	City of Medford	SLGRP	39,771,763	5,295,180	47,754,939	92,821,882	0.39209561%
2103	City of Albland	SLGRP	30,043,475	3,969,977	46,008,720	80,022,172	0.33802743%
2104 2105	City of Ashland City of Astoria	SLGRP SLGRP	17,595,616 6,703,789	2,496,055 960,000	30,984,920 11,917,008	51,076,591 19,580,797	0.21575631% 0.08271266%
2106	City of Beaverton	Indep	39,447,602	5,404,251	67,997,974	112,849,827	0.47669710%
2107	City of Bend	Indep	42,486,252	5,947,493	46,145,363	94,579,108	0.39951843%
2109	City of Canby	SLGRP	6,520,599	887,790	8,498,004	15,906,393	0.06719134%
2110	City of Coquille	SLGRP	1,694,450	233,532	2,898,962	4,826,944	0.02038984%
2111	City of Eugene	Indep	105,652,183	14,621,459	200,732,410	321,006,052	1.35598482%
2112 2113	City Of Forest Grove City of Grants Pass	Indep SLGRP	14,805,657	1,893,608	15,112 23,667,757	15,112 40,367,022	0.00006384% 0.17051725%
2114	City of Gresham	Indep	49,077,100	6,103,626	69,114,448	124,295,174	0.52504421%
2115	City of Hillsboro	Indep	57,932,588	8,392,547	63,251,738	129,576,873	0.54735502%
2117	City of McMinnville	SLGRP	18,240,410	2,480,842	30,796,076	51,517,328	0.21761806%
2118	City of Ontario	Indep	3,543,742	407,703	14,334,721	18,286,166	0.07724391%
2119 2120	City of Oregon City City of Lake Oswego	SLGRP SLGRP	12,427,838 26,176,885	1,803,121 3,644,018	18,344,513 46,866,093	32,575,472 76,686,996	0.13760440% 0.32393907%
2120	City of Portland	SLGRP	322,803,471	49,779,972	506,436,180	879,019,623	3.71313021%
2122	City of Redmond	SLGRP	10,370,985	1,477,526	14,750,005	26,598,516	0.11235671%
2123	City of St Helens	SLGRP	3,822,009	565,329	7,671,436	12,058,774	0.05093834%
2125	City of Vernonia	SLGRP	743,720	92,362	773,493	1,609,575	0.00679912%
2126	City of West Linn	SLGRP	9,224,686	1,278,356	13,866,817	24,369,859	0.10294248%
2127 2128	City of Cottage Grove	Indep SLGRP	4,404,089	584,620 272 791	9,421,327	14,410,036	0.06087047%
2128	City of Tillamook City of Sweet Home	Indep	2,040,580 1,271,221	272,791 135,310	3,067,651 (50,989)	5,381,022 1,355,542	0.02273036% 0.00572604%
2131	City of Drain	SLGRP	495,411	85,553	1,062,017	1,642,981	0.00694023%
2132	Eugene Water & Electric Board	Indep	35,429,710	6,275,286	106,798,710	148,503,706	0.62730522%
2138	City of Hood River	SLGRP	4,587,610	580,956	6,808,022	11,976,588	0.05059117%
2139	City of Reedsport	SLGRP	1,390,428	206,041	871,107	2,467,576	0.01042347%
2140	City of Lebanon	SLGRP	6,048,100	800,097	7,753,057	14,601,254	0.06167821%
2142 2143	City of Sherwood City of Oakland	SLGRP SLGRP	6,628,918 149,670	988,563 28,548	12,106,352 387,390	19,723,833 565,608	0.08331687% 0.00238923%
2145	City of Vale	SLGRP	429,663	68,920	855,543	1,354,126	0.00236923%
2146	City of Prineville	Indep	4,123,981	575,667	2,639,570	7,339,218	0.03100212%
2147	City of Wheeler	SLGRP	117,888	22,714	308,230	448,832	0.00189594%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

-						Employer Total	
				OPSRP UAL		Present Value of	
Employer		Rate	T-4-L DVENO	Allocated to	Employer Net	Contribution	ER Proportionate
Number 2148	Employer Name City of Klamath Falls	Pool SLGRP	Total PVFNC 9,435,603	1,334,950	Tier 1/Tier 2 UAL 10,390,772	Effort 21,161,325	Share 0.08938908%
2149	City of Canyonville	Indep	206,478	34,470	384,559	625,507	0.00264225%
2150	City of Bandon	SLGRP	1,894,305	286,135	3,499,294	5,679,734	0.02399217%
2152	City of Coos Bay	Indep	8,143,908	1,016,942	13,623,946	22,784,796	0.09624690%
2154	City of Pendleton	SLGRP	9,494,846	1,261,311	12,343,940	23,100,097	0.09757879%
2155	City of Corvallis	SLGRP	30,415,103	4,131,371	34,453,023	68,999,497	0.29146575%
2157 2158	City of Monmouth City of Milton-Freewater	SLGRP SLGRP	3,366,849 4,186,992	466,802 597,141	4,793,741 7,412,642	8,627,392 12,196,775	0.03644359% 0.05152128%
2159	City of Million-Freewater City of Baker City	SLGRP	4,174,112	527,372	6,407,605	11,109,089	0.03132128%
2160	City of Hermiston	SLGRP	5,773,398	821,307	10,416,455	17,011,160	0.07185807%
2161	City of Pilot Rock	SLGRP	355,660	47,069	584,291	987,020	0.00416934%
2162	City of Clatskanie	Indep	994,398	136,211	2,512,550	3,643,159	0.01538933%
2163	City of Milwaukie	SLGRP	9,720,412	1,360,045	12,973,417	24,053,874	0.10160770%
2165 2166	City of Nyosa	Indep SLGRP	2,034,456 934,639	313,735 111,074	2,781,192	5,129,383	0.02166740% 0.01008382%
2167	City of Nyssa City of Athena	Indep	180,588	37,568	1,341,458 354,058	2,387,171 572,214	0.00241713%
2168	City of Oakridge	SLGRP	1,380,208	161,998	2,010,965	3,553,171	0.01500921%
2170	City of Madras	SLGRP	1,886,046	252,176	2,846,237	4,984,459	0.02105521%
2172	City of Sandy	SLGRP	4,081,784	570,383	6,799,454	11,451,621	0.04837362%
2174	City of Mt Angel	Indep	793,705	108,067	857,833	1,759,605	0.00743287%
2175 2176	City of Umatilla City of Scappoose	SLGRP SLGRP	1,949,988	266,968	1,813,761	4,030,717	0.01702644%
2176	City of Condon	SLGRP	2,136,286 161,172	291,426 29,464	3,675,333 399,817	6,103,045 590,453	0.02578031% 0.00249418%
2178	City of Boardman	SLGRP	1,492,874	183,542	2,219,223	3,895,639	0.01645585%
2179	City of Estacada	SLGRP	777,355	131,466	1,631,959	2,540,780	0.01073269%
2180	City of Enterprise	SLGRP	653,248	93,153	1,259,719	2,006,120	0.00847420%
2181	City of Central Point	SLGRP	4,627,414	629,853	7,393,131	12,650,398	0.05343746%
2182 2183	City of Cascade Locks	SLGRP SLGRP	669,645	105,585	1,310,687	2,085,917	0.00881127%
2184	City of Myrtle Point City of Port Orford	SLGRP	1,396,346 513,021	183,334 72,560	1,438,427 859,383	3,018,107 1,444,964	0.01274900% 0.00610378%
2185	City of Wood Village	SLGRP	689,623	116,396	1,303,208	2,109,227	0.00890974%
2186	City of Chiloquin	Indep	141,265	24,779	(23,235)	142,809	0.00060325%
2187	City of Philomath	SLGRP	1,691,111	221,939	2,315,789	4,228,839	0.01786334%
2188	City of Talent	SLGRP	1,280,295	187,371	1,807,588	3,275,254	0.01383524%
2189 2191	City of Willamina City of Huntington	Indep SLGRP	269,639 86,192	45,459 16,607	(723,854) 206,152	- 308,951	0.00000000% 0.00130506%
2191	City of North Plains	SLGRP	628,803	95,565	1,031,187	1,755,555	0.00130506%
2193	City of Heppner	SLGRP	181,220	34,917	(44,627)	171,510	0.00741377%
2194	City of Cave Junction	SLGRP	415,138	66,445	773,010	1,254,593	0.00529962%
2195	City of Metolius	Indep	112,337	15,021	(316,108)	-	0.00000000%
2196	City of Hubbard	SLGRP	706,698	94,544	1,272,269	2,073,511	0.00875887%
2197	City of Myrtle Creek	SLGRP	1,075,499	143,115	1,379,238	2,597,852	0.01097377%
2198 2199	City of Carlton City of Junction City	SLGRP SLGRP	424,976 2,327,521	67,566 344,548	397,695 4,120,453	890,237 6,792,522	0.00376051% 0.02869278%
2200	City of Wallowa	SLGRP	117,953	21,591	183,899	323,443	0.00136628%
2201	City of Coburg	SLGRP	590,165	91,690	671,847	1,353,702	0.00571827%
2202	City of Dallas	SLGRP	4,362,492	638,457	7,805,417	12,806,366	0.05409629%
2203	City of Rockaway Beach	SLGRP	816,666	123,581	1,365,624	2,305,871	0.00974040%
2204	City of Burns	SLGRP	734,027	89,873	802,080	1,625,980	0.00686842%
2205 2206	City of Elgin City of Weston	SLGRP SLGRP	270,767 133,938	49,446 25,583	(444,912) 107,027	266,548	0.00000000% 0.00112594%
2207	City of Mill City	SLGRP	177,428	33,797	419,537	630,762	0.00266445%
2208	City of Fairview	SLGRP	2,947,236	374,056	4,194,022	7,515,314	0.03174598%
2209	City of Monroe	SLGRP	75,196	14,488	29,332	119,016	0.00050274%
2210	City of Helix	Indep	31,233	5,236	5,708	42,177	0.00017816%
2211 2212	City of Jefferson	SLGRP SLGRP	260,575	42,233	(806,371)	2,080,259	0.00000000%
2212	Town of Lakeview City of Stanfield	Indep	1,143,520 497,614	142,586 68,610	794,153 (557,743)	8,481	0.00878737% 0.00003583%
2214	City of Yamhill	SLGRP	407,850	59,198	571,645	1,038,693	0.00438762%
2215	City of Powers	Indep	80,924	7,313	(89,279)	-	0.00000000%
2216	City of Brookings	SLGRP	3,134,174	426,199	5,060,803	8,621,176	0.03641733%
2217	City of Sutherlin	SLGRP	2,177,860	283,923	1,796,582	4,258,365	0.01798807%
2218	City of Prairie City	Indep	138,551	27,297	288,804	454,652	0.00192053%
2219 2220	City of Sheridan City of Garibaldi	Indep SLGRP	890,954 350,508	143,000 62,126	563,062 843,048	1,597,016 1,255,682	0.00674607% 0.00530422%
2220	City of Sisters	SLGRP	655,153	124,803	1,211,122	1,991,078	0.00530422%
2222	City of Jacksonville	Indep	1,362,062	159,181	934,501	2,455,744	0.01037349%
2223	City of Cannon Beach	SLGRP	1,967,483	281,132	3,058,873	5,307,488	0.02241974%
2224	City of Falls City	SLGRP	126,501	20,374	200,774	347,649	0.00146853%
2225	City of Echo	SLGRP	201,190	29,620	367,689	598,499	0.00252816%
2226	City of Hines	SLGRP	347,743	41,525	478,707	867,975	0.00366648%
2227 2228	Town Of Bonanza City of Turner	Indep SLGRP	301,460	- 47,493	(60,202) 620,331	969,284	0.00000000% 0.00409442%
2229	City of John Day	SLGRP	704,913	108,254	713,637	1,526,804	0.00644948%
	, 20 2a,	OLO!!!	70-1,010	100,204	7 10,007	1,020,004	3.33344040/0



Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
		_		OPSRP UAL		Present Value of	
Employer	Foundation Name	Rate	Tatal DVENC	Allocated to	Employer Net	Contribution	ER Proportionate
Number 2231	Employer Name City of Banks	Pool SLGRP	Total PVFNC 229,900	Employer 44,112	Tier 1/Tier 2 UAL 289,374	Effort 563,386	Share 0.00237984%
2231	City of Joseph	Indep	105,690	20,081	365,970	491,741	0.00237964%
2233	City of Lafayette	SLGRP	424,202	73,427	786,525	1,284,154	0.00542449%
2234	City of Aumsville	SLGRP	879,851	123,335	1,113,131	2,116,317	0.00893969%
2235	City of Amity	SLGRP	220,130	35,033	200,692	455,855	0.00192561%
2236	City of Creswell	SLGRP	563,758	102,681	1,221,767	1,888,206	0.00797611%
2237 2238	City of Troutdale City of Warrenton	SLGRP SLGRP	2,202,474 2,684,146	369,817 378,807	2,209,675 4,550,400	4,781,966 7,613,353	0.02019985% 0.03216011%
2240	City of Wilsonville	SLGRP	7,698,926	1,289,944	15,527,434	24,516,304	0.10356109%
2241	City of Bay City	SLGRP	258,662	47,134	465,021	770,817	0.00325606%
2242	City of Gaston	SLGRP	53,021	6,817	(304,875)	-	0.00000000%
2243	City Of Brownsville	Indep	-	-	570,183	570,183	0.00240855%
2244	City of Lakeside	SLGRP	279,231	53,421	369,651	702,303	0.00296665%
2245 2246	City of Dundee City of Merrill	SLGRP Indep	585,431 134,815	83,191 13,188	958,142 (21,652)	1,626,764 126,351	0.00687173% 0.00053373%
2247	City of Malin	SLGRP	97,744	15,009	150,634	263,387	0.00033373%
2248	City of Fossil	Indep	64,439	11,371	140,332	216,142	0.00091302%
2249	City of Phoenix	SLGRP	1,267,310	166,348	1,087,278	2,520,936	0.01064887%
2250	City of Gold Beach	Indep	751,007	113,169	271,664	1,135,840	0.00479798%
2251	City of Rogue River	SLGRP	660,704	92,697	1,150,702	1,904,103	0.00804326%
2252 2253	City of Dayton Town of Butte Falls	SLGRP Indep	312,872 29,678	53,426 5,402	408,750 14,175	775,048 49,255	0.00327394% 0.00020806%
2254	City of Shady Cove	SLGRP	157,029	30,256	79,738	267,023	0.00020000%
2255	Town of Canyon City	SLGRP	105,713	20,368	252,844	378,925	0.00160064%
2256	City of Jordan Valley	SLGRP	45,804	8,524	(98,542)	-	0.00000000%
2257	City of Culver	Indep	80,458	13,955	474,204	568,617	0.00240194%
2258	City of Adair Village	SLGRP	123,795	23,852	296,091	443,738	0.00187443%
2259 2260	Town Of Hammond City of Riddle	Indep SLGRP	- 272,347	43,822	(52,858) 483,598	799,767	0.00000000% 0.00337835%
2261	City of Waldport	Indep	632,841	107,911	42,385	783,137	0.00337833%
2262	City of Dufur	Indep	99,139	16,946	177,676	293,761	0.00124090%
2263	City of La Grande	SLGRP	3,163,271	322,717	2,924,034	6,410,022	0.02707704%
2264	City of Gervais	Indep	616,879	82,140	263,251	962,270	0.00406479%
2265	City of Westfir	SLGRP	40,767	7,855	41,825	90,447	0.00038206%
2266 2267	City of Irrigon City of Independence	SLGRP SLGRP	375,200 2,846,228	65,411 380,202	749,602 4,062,176	1,190,213 7,288,606	0.00502766% 0.03078833%
2268	City of Harrisburg	SLGRP	549,151	101,598	1,199,250	1,849,999	0.00781471%
2269	City of Durham	SLGRP	64,693	12,465	131,142	208,300	0.00087990%
2270	City of Lyons	SLGRP	60,653	9,712	113,699	184,064	0.00077752%
2271	City of Columbia City	SLGRP	470,747	63,689	787,649	1,322,085	0.00558471%
2272	City of Aurora	SLGRP	146,541	23,545	48,579	218,665	0.00092368%
2273 2274	City of Silverton City of Gold Hill	SLGRP SLGRP	3,138,966 152,249	410,986 28,779	4,461,992 119,223	8,011,944 300,251	0.03384383% 0.00126831%
2275	City of Toledo	SLGRP	2,216,009	306,480	1,852,278	4,374,767	0.01847977%
2276	City of Newport	SLGRP	3,014,993	302,027	2,428,923	5,745,943	0.02427185%
2277	City Of Rajneeshpuram	Indep	-	-	(254,308)	-	0.00000000%
2278	City of Springfield	SLGRP	32,270,564	4,168,863	35,833,192	72,272,619	0.30529198%
2279 2280	City of Keizer City of Winston	Indep SLGRP	6,880,489	942,448 174,930	6,148,537	13,971,474	0.05901791%
2280	City of Manzanita	SLGRP	1,281,783 669,552	91,304	1,050,212 1,071,801	2,506,925 1,832,657	0.01058968% 0.00774146%
2282	City of Eagle Point	Indep	976,367	104,866	1,161,316	2,242,549	0.00947291%
2283	City of Maupin	Indep	237,233	41,098	369,341	647,672	0.00273588%
2284	City of Halsey	SLGRP	170,099	31,809	279,511	481,419	0.00203360%
2285	City of Veneta	SLGRP	783,714	126,509	1,354,291	2,264,514	0.00956570%
2286 2287	City of Millersburg City of King City	SLGRP SLGRP	194,457 496,374	31,854 52,582	399,049	625,360 1,105,694	0.00264163% 0.00467064%
2288	City of Tualatin	SLGRP	10,029,331	1,463,199	556,738 18,163,500	29,656,030	0.12527218%
2289	City Of St Paul	Indep	-	-	(31,271)	-	0.00000000%
2290	City of Molalla	Indep	2,565,254	379,154	647,134	3,591,542	0.01517129%
2291	City of Florence	SLGRP	3,039,635	428,381	3,002,122	6,470,138	0.02733098%
2292	City of North Bend	SLGRP	4,136,658	509,973	5,354,102	10,000,733	0.04224482%
2293 2294	City of Depose Bay	SLGRP SLGRP	142,090 547,974	27,377	293,803	463,270 1,788,767	0.00195693%
2294 2295	City of Depoe Bay City of Tigard	SLGRP	547,974 8,639,349	92,830 880,731	1,147,963 7,751,952	17,272,032	0.00755606% 0.07296004%
2296	City of Happy Valley	SLGRP	2,845,836	509,340	6,322,719	9,677,895	0.04088109%
2297	City of Rainier	Indep	921,591	126,344	1,220,841	2,268,776	0.00958370%
2298	City of Lincoln City	SLGRP	6,589,683	990,235	9,189,749	16,769,667	0.07083796%
2299	City of Dunes City	SLGRP				,	0.00000000%
2300	City of Yachats	SLGRP	441,319	73,874	715,182	1,230,375	0.00519732%
2301 2302	City of Moro City of Mt. Vernon	SLGRP SLGRP	86,449 133,708	13,716 20,993	100,148 188,113	200,313 342,814	0.00084616% 0.00144811%
2302	City of Woodburn	SLGRP	8,883,099	1,215,854	13,435,872	23,534,825	0.09941515%
2304	City of Gladstone	SLGRP	3,064,320	373,510	3,632,875	7,070,705	0.02986788%
2305	City of Elkton	SLGRP	28,261	5,202	64,570	98,033	0.00041411%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
Empleyer		Data		OPSRP UAL	Employer Net	Present Value of	ED Dramartianata
Employer Number	Employer Name	Rate Pool	Total PVFNC	Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share
2306	City of Imbler	SLGRP	-		-	-	0.00000000%
2307	City of Yoncalla	SLGRP	131,340	24,756	300,849	456,945	0.00193021%
2308	City of North Powder	SLGRP	48,623	9,150	104,125	161,898	0.00068389%
2309 2501	City of Gearhart Port of The Dalles	Indep SLGRP	608,060 176,472	81,710 31,210	497,871 153,375	1,187,641 361,057	0.00501680% 0.00152517%
2504	Oak Lodge Water District	SLGRP	827,468	131,382	1,782,840	2,741,690	0.00152317 %
2507	Port of Astoria	Indep	1,123,737	213,739	1,050,540	2,388,016	0.01008739%
2508	Multnomah Drainage	SLGRP	1,144,788	213,601	2,651,551	4,009,940	0.01693868%
2510	Horsefly Irrigation District	SLGRP SLGRP	42,430	8,175	110,937	161,542	0.00068238%
2511 2512	Grants Pass Irrigation District Port of Portland	SLGRP	377,974 59,047,029	70,244 9,410,619	871,978 83,929,524	1,320,196 152,387,172	0.00557674% 0.64370965%
2513	Port of Coos Bay	SLGRP	995,467	183,918	2,280,296	3,459,681	0.01461429%
2515	Klamath County Fire District 1	Indep	6,663,332	692,651	15,378,689	22,734,672	0.09603517%
2518	Clackamas County Housing Authority	Indep	1,861,407	301,341	4,088,924	6,251,672	0.02640814%
2519	Portland Housing Authority	SLGRP	12,035,548	2,136,058	22,118,700	36,290,306	0.15329650%
2521 2522	League of Oregon Cities Lane Council of Governments	Indep SLGRP	5,424,832 8,229,517	1,027,600 1,411,016	6,596,680 17,601,913	13,049,112 27,242,446	0.05512170% 0.11507678%
2524	Oak Lodge Sanitary District	Indep	1,594,215	295,071	2,682,774	4,572,060	0.01931317%
2526	Clatskanie PUD	SLGRP	2,652,698	481,134	5,972,584	9,106,416	0.03846707%
2527	Deschutes Valley Water District	Indep	1,333,230	221,902	4,232,524	5,787,656	0.02444806%
2528 2529	Columbia River Fire & Rescue	SLGRP	5,557,641 296,921	572,791	4,555,286 106,974	10,685,718	0.04513831%
2530	East Fork Irrigation District River Road Water District	Indep Indep	290,921	35,215	783,340	439,110 783,340	0.00185488% 0.00330896%
2531	Oregon School Boards Association	SLGRP	2,543,639	415,474	5,637,927	8,597,040	0.03631538%
2533	Owyhee Irrigation District	Indep	1,166,979	189,596	2,728,568	4,085,143	0.01725635%
2535	Athena Cemetary Maintenance District 1	Indep		-	(21,853)	-	0.0000000%
2536 2538	Valley View Cemetery Clackamas Vector Control	Indep SLGRP	38,142 136,962	6,527 26,389	(113,596) 327,585	490,936	0.00000000% 0.00207380%
2540	West Extension Irrigation District	SLGRP	198,526	37,189	275,898	511,613	0.00207380%
2541	Jackson County Vector Control District	SLGRP	140,878	27,144	301,902	469,924	0.00198504%
2542	Rainbow Water District	SLGRP	450,070	70,631	876,779	1,397,480	0.00590320%
2544	Santa Clara Rural Fire Protection District	SLGRP	216,868	21,553	267,412	505,833	0.00213673%
2545 2547	Council of Governments Metzger Water District	SLGRP Indep	5,673,451	1,027,656	12,749,182 (112,940)	19,450,289	0.08216137% 0.00000000%
2549	Rogue River Fire District	SLGRP	1,299,734	141,786	1,284,647	2,726,167	0.01151580%
2550	Nyssa Road Assessment District 2	Indep	222,971	30,737	430,474	684,182	0.00289010%
2551	Sandy Fire Department	SLGRP	1,415,149	157,815	1,342,483	2,915,447	0.01231535%
2552	Winston-Dillard Fire District	SLGRP	1,198,976	131,001	1,626,186	2,956,163	0.01248734%
2553 2555	Tangent Rural Fire Protection District Monroe Fire Department	SLGRP SLGRP	234,996 78,757	21,375 9,378	290,055 70,696	546,426 158,831	0.00230820% 0.00067093%
2556	Jackson County Fire District 5	Indep	3,418,074	338,351	6,560,801	10,317,226	0.04358174%
2557	Estacada Fire Department	SLGRP	1,521,696	144,531	355,166	2,021,393	0.00853871%
2558	Boring Fire Department	SLGRP	-	-	-	-	0.00000000%
2559	Keizer Fire Department	SLGRP	3,577,826	354,913	3,646,602	7,579,341	0.03201644%
2561 2562	Jefferson Rural Fire Protection District Odell Rural Fire Protection District	SLGRP SLGRP	403,568 48,091	53,366 5,727	334,536 71,088	791,470 124,906	0.00334331% 0.00052762%
2563	Central Oregon Irrigation District	SLGRP	1,388,090	240,594	2,986,621	4,615,305	0.01949584%
2564	Illinois Valley Fire District	SLGRP	496,243	61,968	406,532	964,743	0.00407524%
2567	Charleston Rural Fire Protection District	SLGRP	242,156	26,462	257,140	525,758	0.00222089%
2568	Molalla Rural Fire Protection District 73	SLGRP	1,472,225	152,497	2,069,361	3,694,083	0.01560444%
2569 2570	Central Oregon Intergovernmental Council Port of St Helens	SLGRP Indep	4,079,144 635,867	738,340 123,660	2,815,465 8,575	7,632,949 768,102	0.03224289% 0.00324460%
2571	Crystal Springs Water District	SLGRP	242,939	46,041	569,417	858,397	0.00362602%
2572	Local Government Personnel Institute	SLGRP	216,783	41,311	512,811	770,905	0.00325644%
2573	Goshen Fire District	SLGRP	154,737	13,983	189,751	358,471	0.00151424%
2575	Jefferson County Rural Fire Protection District 1	Indep SLGRP	476,866	47,057	446,066	969,989	0.00409740% 0.00665989%
2576 2579	Depoe Bay Rural Fire Protection District La Pine Rural Fire Protection District	SLGRP	693,955 2,515,352	68,720 259,927	813,939 2,553,211	1,576,614 5,328,490	0.002250846%
2580	Marion County Fire District 1	SLGRP	5,206,522	575,029	7,803,060	13,584,611	0.05738374%
2581	Port of Umatilla	Indep	188,262	21,295	469,687	679,244	0.00286924%
2582	Talent Irrigation District	SLGRP	562,848	80,490	999,163	1,642,501	0.00693821%
2585 2587	Rogue River Valley Irrigation District Tualatin Valley Irrigation District	SLGRP SLGRP	224,997	42,560	577,532 232,144	845,089	0.00356980% 0.00170731%
2588	Clatskanie Rural Fire Protection District	SLGRP	144,514 1,213,789	27,518 118,628	1,176,673	404,176 2,509,090	0.0170731%
2589	West Slope Water District	SLGRP	349,135	54,679	741,980	1,145,794	0.00484003%
2590	Redmond Fire & Rescue	SLGRP	5,815,554	624,773	6,370,198	12,810,525	0.05411386%
2592	Medford Irrigation District	SLGRP	383,580	62,559	720,001	1,166,140	0.00492598%
2594 2595	Metro Canby Fire District	SLGRP SLGRP	49,514,231 2,341,962	8,605,349 251,777	82,029,244 2,936,450	140,148,824 5,530,189	0.59201276% 0.02336047%
2595 2596	Bend Parks & Recreation	Indep	5,507,543	1,014,049	5,306,667	11,828,259	0.04996460%
2597	Mapleton Water District	Indep	67,357	9,813	8,477	85,647	0.00036179%
2598	Marion County Housing Authority	SLGRP	492,093	92,105	(466,439)	117,759	0.00049743%
2599	South Suburban Sanitary District	SLGRP	647,450	110,489	1,362,251	2,120,190	0.00895605%
2600	Winston-Dillard Water District	SLGRP	345,960	60,014	698,752	1,104,726	0.00466655%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
				OPSRP UAL		Present Value of	
Employer		Rate		Allocated to	Employer Net	Contribution	ER Proportionate
Number	Employer Name	Pool	Total PVFNC	Employer	Tier 1/Tier 2 UAL	Effort	Share
2601	Baker Valley Irrigation District	SLGRP	78,554	10,100	(72,977)	15,677	0.00006622%
2602 2603	Aumsville Rural Fire Protection District Corbett Water District	SLGRP SLGRP	324,549 159,558	31,565 30,743	300,658 381,629	656,772 571,930	0.00277432% 0.00241593%
2604	Netarts-Oceanside Sanitary District	SLGRP	255,725	48,285	362,543	666,553	0.00241593%
2605	Scio Fire District	SLGRP	150,821	16,732	91,310	258,863	0.00109348%
2606	West Valley Housing Authority	SLGRP	707,808	130,414	1,404,329	2,242,551	0.00947292%
2607	Hoodland Fire District 74	SLGRP	1,268,729	130,439	1,466,173	2,865,341	0.01210369%
2608	Gaston Rural Fire Protection District	Indep	190,386	20,194	103,420	314,000	0.00132639%
2610	Turner Fire District	Indep	783,781	70,464	248,374	1,102,619	0.00465765%
2612	Community Services Consortium	SLGRP	2,923,843	525,116	5,901,274	9,350,233	0.03949699%
2613 2614	Polk Soil & Water Conservation District  Mountain Valley Mental Health Program	Indep Indep	143,983	27,742	105,727 (184,270)	277,452	0.00117201% 0.00000000%
2615	Humanities Council	Indep	-	-	222,885	222,885	0.0000000%
2616	Alcohol Safety Action Program	Indep	-	-	(47,925)	,	0.00000000%
2617	Clean Water Services	SLGRP	23,675,649	3,928,052	36,438,604	64,042,305	0.27052572%
2618	Estacada Cemetery District	Indep	45,542	7,950	(245,174)	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	-	-	(232,554)	-	0.00000000%
2620	Jackson County Fire District 4	SLGRP	432,307	43,083	584,629	1,060,019	0.00447770%
2623	Evans Valley Fire District 6	Indep	134,889	13,606	(138,159)	10,336	0.00004366%
2624 2625	Klamath Vector Control Port of Newport	SLGRP SLGRP	51,681 586,056	9,958 99,980	123,611 612,407	185,250 1,298,443	0.00078253% 0.00548485%
2626	Tillamook Peoples Utility District	SLGRP	6,583,728	1,113,241	13,654,418	21,351,387	0.09019193%
2628	McKenzie Fire And Rescue	SLGRP	500,065	52,773	435,166	988,004	0.00417350%
2629	Metropolitan Wastewater Management Commission	Indep	·-	-	(852,110)	-	0.00000000%
2630	Sheridan Fire District	SLGRP	473,342	49,610	522,284	1,045,236	0.00441526%
2631	Arch Cape Water-Sanitary District	SLGRP	88,259	16,553	155,662	260,474	0.00110029%
2632	Umpqua Regional Council of Governments	Indep	-	-	110,055	110,055	0.00046489%
2633	Port of Cascade Locks	Indep	414,178	76,500	773,233	1,263,911	0.00533898% 0.00784299%
2637 2638	Northeast Oregon Housing Authority North Douglas County Fire and EMS	Indep SLGRP	693,399 161,022	114,901 15,624	1,048,392 64,117	1,856,692 240,763	0.00764299%
2641	Suburban East Salem Water District	SLGRP	299,139	47,151	567,409	913,699	0.00385962%
2642	Dexter Rural Fire Protection District	SLGRP	70,591	6,379	59,814	136,784	0.00057780%
2643	Sweet Home Cemetery	Indep	99,702	16,814	55,684	172,200	0.00072740%
2644	Lakeside Water District	Indep	119,611	22,798	151,728	294,137	0.00124249%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	95,442	11,090	157,500	264,032	0.00111532%
2646	Keno Rural Fire Protection District	Indep	161,342	21,167	293,198	475,707	0.00200947%
2647 2648	Crooked River Ranch Rural Fire Protection District	SLGRP	388,823	35,992	404,508	829,323	0.00350320%
2649	Black Butte Ranch Rural Fire Protection District Colton Fire Department	Indep SLGRP	1,114,787 126,023	112,501 13,307	865,273 127,695	2,092,561 267,025	0.00883934% 0.00112796%
2650	Pleasant Hill Fire Department	SLGRP	89,915	8,125	87,249	185,289	0.00112790%
2651	Imbler Rural Fire Protection District	SLGRP	27,983	4,148	51,497	83,628	0.00035326%
2652	The Oregon Consortium	SLGRP	171,886	27,394	371,737	571,017	0.00241207%
2653	Umatilla Fire Department	SLGRP	187,561	18,678	188,380	394,619	0.00166694%
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(61,295)		0.00000000%
2655	North Bay Rural Fire Protection District	Indep	- 0.700.444	4 500 044	133,648	133,648	0.00056455%
2657 2658	Mid-Willamette Valley Senior Service Agency Salem Metropolitan Communication Agency	SLGRP Indep	8,728,444	1,560,914	16,756,900 517,583	27,046,258 517.583	0.11424805% 0.00218636%
2659	Silverton Fire District	SLGRP	483.323	55,589	583,590	1,122,502	0.00276030%
2660	Tualatin Valley Fire & Rescue	SLGRP	66,734,811	7,296,504	73,961,350	147,992,665	0.62514650%
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00000000%
2662	East Central Oregon Association of Counties	Indep	-	-	65,056	65,056	0.00027481%
2663	Metropolitan Area Communications Commission	SLGRP	732,233	120,065	1,388,550	2,240,848	0.00946573%
2664	Applegate Valley Rural Fire Protection District 9	Indep	785,553	89,054	422,041	1,296,648	0.00547726%
2665	N NE Community Mental Health Center	Indep	-	-	287,843	287,843	0.00121590%
2666 2667	Central City Concern Mental Health Services West Inc	Indep Indep	_	-	(412,427) (295,270)	-	0.00000000% 0.00000000%
2668	Southeast Mental Health Network Inc	Indep	-	_	(518,047)	_	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	860,790	134,627	1,375,313	2,370,730	0.01001437%
2670	Mt Hood Community Mental Health Ctr	Indep	·-	-	535,353	535,353	0.00226142%
2671	Columbia 911 Communications District	SLGRP	1,048,640	180,101	2,127,949	3,356,690	0.01417924%
2672	Rockwood Water PUD	Indep	1,039,019	185,764	2,446,461	3,671,244	0.01550797%
2673	Port Orford Library	SLGRP	21,106	3,936	10,662	35,704	0.00015082%
2674 2675	Nestucca Rural Fire District	SLGRP	363,548	34,889	256,404	654,841 557,706	0.00276616%
2675 2676	Salmon Harbor-Douglas County Woodburn Fire District	Indep SLGRP	244,009 1,969,422	46,793 203,258	266,994 2,758,183	557,796 4,930,863	0.00235623% 0.02082881%
2677	Portland Private Industry Council Inc	Indep	- 1,303,422	200,200	(207,710)		0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	703,441	140,079	339,383	1,182,903	0.00499679%
2679	Columbia River Public Utility District	Indep	2,981,475	545,695	5,649,385	9,176,555	0.03876335%
2681	Cloverdale Rural Fire Protection District	SLGRP	191,583	19,032	236,253	446,868	0.00188765%
2684	Parkdale Fire District	SLGRP	152,390	16,308	221,296	389,994	0.00164740%
2685	Oregon Community College Association	Indep	425,299	82,229	(69,766)	437,762	0.00184918%
2686 2687	Weston Cemetery Columbia Drainage Vector Control District	SLGRP SLGRP	21,089 102,572	3,906 19,291	13,714 239,468	38,709 361,331	0.00016351% 0.00152632%
2688	Polk County Fire District 1	Indep	1,506,580	160,009	1,403,025	3,069,614	0.00152632%
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# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
Employer		Rate		OPSRP UAL	Employer Not	Present Value of Contribution	ED Proportionato
Employer Number	Employer Name	Pool	Total PVFNC	Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Effort	ER Proportionate Share
2689	Redmond Area Park & Recreation District	Indep	574,718	105,202	56,761	736,681	0.00311187%
2692	Siuslaw Public Library	SLGRP	308,643	52,173	567,899	928,715	0.00392305%
2694	Philomath Fire Department	SLGRP	213,189	21,629	213,310	448,128	0.00189297%
2695	Washington County Consolidated Communications Agency	SLGRP	5,676,482	958,504	11,898,448	18,533,434	0.07828842%
2696	Stayton Fire District	SLGRP	569,645	64,546	805,705	1,439,896	0.00608237%
2697 2698	Oregon Museum Park	Indep	216,000	21 014	(47,442)	162.465	0.00000000%
2699	Halsey Shedd Rural Fire Protection District Chetco Library Board	Indep SLGRP	216,099 213,981	21,814 31,964	(74,448) 387,150	163,465 633,095	0.00069050% 0.00267430%
2700	Lowell Rural Fire Protection District	SLGRP	-	-	-	-	0.00000000%
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,369,154	145,346	3,414,447	4,928,947	0.02082072%
2702	Banks Fire District 13	Indep	307,222	30,886	271,075	609,183	0.00257329%
2703	Westport Sewer District	Indep	-	-	(5,608)	-	0.00000000%
2704	Clatsop County 4-H District	SLGRP	-	404.057	4 0 4 0 0 0 4	-	0.00000000%
2705 2707	Lebanon Fire District Clatskanie Library	SLGRP SLGRP	4,242,774 79,852	434,057 11,523	4,848,084 143,046	9,524,915 234,421	0.04023488% 0.00099023%
2707	Milton-Freewater Cemetery District 3	Indep	79,032	-	36,677	36,677	0.00099023%
2709	Scappoose Public Library	SLGRP	111,008	17,092	122,185	250,285	0.00105725%
2710	Klamath County Emergency Communications District	SLGRP	536,385	93,988	1,166,730	1,797,103	0.00759127%
2712	Jefferson County EMS	SLGRP	336,939	63,856	792,681	1,193,476	0.00504145%
2713	Port of Tillamook Bay	SLGRP	650,985	119,776	1,330,258	2,101,019	0.00887507%
2714 2715	Winchester Bay Sanitary District	Indep	130,086	21,731	90,129	241,946 18,254,651	0.00102202%
2715 2716	Jackson County Fire District 3 Neskowin Water District	SLGRP SLGRP	9,052,850 89,158	956,650 17,179	8,245,151 212,793	319,130	0.07711079% 0.00134806%
2717	Ice Fountain Water District	Indep	265,635	47,087	141,544	454,266	0.00191890%
2718	Curry Library	SLGRP	103,476	19,737	42,446	165,659	0.00069977%
2719	Human Solutions, Inc	Indep	-	-	(209,339)	· -	0.00000000%
2720	Tri-Met	Indep	-	-	(977,139)	-	0.00000000%
2721	Klamath Housing Authority	SLGRP	313,762	59,819	597,652	971,233	0.00410266%
2722	Tillamook 9-1-1	Indep	442,712	79,236	(159,657)	362,291	0.00153038%
2723 2724	Oregon Coastal Zone Management Association Nehalem Bay Wastewater Agency	Indep Indep	298,863	47,913	91,897 196,507	91,897 543,283	0.00038819% 0.00229492%
2725	West Valley Fire District	Indep	1,016,231	92,149	318,909	1,427,289	0.00602911%
2726	Yamhill Communications Agency	SLGRP	663,667	114,446	1,409,468	2,187,581	0.00924072%
2728	Baker County Library District	SLGRP	463,165	79,152	979,114	1,521,431	0.00642679%
2729	Douglas County Fire District 2	Indep	7,481,014	901,198	18,102,269	26,484,481	0.11187501%
2731	Canby Utility Board	SLGRP	1,404,447	244,431	3,034,254	4,683,132	0.01978236%
2732 2733	Umatilla County Special Library District Wiard Memorial Park District	SLGRP Indep	164,037 29,412	24,015 5,599	193,134 339,504	381,186 374,515	0.00161020% 0.00158202%
2734	Seal Rock Water District	SLGRP	394,146	68,826	702,087	1,165,059	0.00138282%
2736	Wasco 9-1-1	Indep	-	-	(277,153)	-	0.00000000%
2737	Portland Energy Conservation Inc	Indep	-	-	155,263	155,263	0.00065586%
2739	Scappoose Rural Fire Protection District	SLGRP	1,764,507	196,946	2,360,281	4,321,734	0.01825575%
2740	Neskowin Regional Sanitary Authority	Indep	150,359	27,751	(63,409)	114,701	0.00048452%
2741 2742	Port of Garibaldi Amity Fire District	SLGRP SLGRP	255,076 102,908	45,429	487,190 84,625	787,695	0.00332736% 0.00084037%
2742	Douglas Soil & Water Conservation District	Indep	104,706	11,411 13,278	(195,618)	198,944	0.000000000%
2745	Clackamas County Fire District	SLGRP	35,669,059	3,749,694	41,511,232	80,929,985	0.34186219%
2746	Marion-Salem Data Center	Indep	· · ·	· -	(5,609,077)		0.00000000%
2747	Salem Housing Authority	Indep	1,715,737	295,116	3,947,391	5,958,244	0.02516865%
2749	Black Butte Ranch Police	SLGRP	495,550	57,351	427,661	980,562	0.00414206%
2750 2752	Eastern Oregon Human Services Consortium Mist-Birkenfeld Rural Fire Protection District	Indep SLGRP	115 621	18,079	(434,166) 61,430	105 120	0.00000000% 0.00082426%
2752	Linn-Benton Housing Authority	SLGRP	115,621 963,683	168,670	1,347,751	195,130 2,480,104	0.01047639%
2754	Western Lane Ambulance District	SLGRP	1,051,454	184,738	2,264,728	3,500,920	0.01478849%
2756	Sandy Area Sch Trans Agency	Indep	· · ·	-	(137,544)		0.00000000%
2757	City of Stayton	SLGRP	1,293,326	135,290	1,593,436	3,022,052	0.01276567%
2758	Mohawk Valley Rural Fire District	SLGRP	140,612	12,707	75,710	229,029	0.00096746%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	219,891	22,922	121,119	363,932	0.00153731%
2761 2763	Clackamas River Water Junction City Fire Department	SLGRP SLGRP	2,124,547 284,823	373,154 30,148	4,632,173 317,199	7,129,874 632,170	0.03011782% 0.00267039%
2765	Green Sanitary	SLGRP	281,865	43,891	504,320	830,076	0.00257638%
2766	Southwest Lincoln County Water District	SLGRP	262,216	45,900	533,315	841,431	0.00355435%
2767	Springfield Utility Board	Indep	96,737	13,755	41,192	151,684	0.00064074%
2768	Lake County Library District	SLGRP	111,787	18,138	225,152	355,077	0.00149991%
2771	Harbor Water PUD	Indep	378,068	54,751	(108,129)	324,690	0.00137155%
2772	Umatilla County Soil & Water District	SLGRP	50,996 2 106 056	9,826	83,404	144,226	0.00060924% 0.03045972%
2773 2774	Housing Authority of Jackson County Oregon Trail Library District	SLGRP SLGRP	2,106,056 81,947	380,567 15,789	4,724,191 184,551	7,210,814 282,287	0.03045972%
2776	Rainier Cemetery District	SLGRP	33,026	6,363	(1,782)	37,607	0.00119243%
2777	City of Newberg	SLGRP	8,520,713	945,448	9,211,743	18,677,904	0.07889868%
2778	Mulino Water District 23	SLGRP	49,625	9,134	113,385	172,144	0.00072717%
2779	Brownsville Rural Fire Protection District	Indep	112,589	13,002	167,522	293,113	0.00123816%
2780	Nehalem Bay Health District	SLGRP	40,254	7,756	81,119	129,129	0.00054546%
2781	North Bend Coos-Curry Housing Authority	SLGRP	275,424	50,399	625,634	951,457	0.00401912%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

-						Employer Total	
Employer		Rate		OPSRP UAL Allocated to	Employer Net	Present Value of Contribution	ED Proportionato
Employer Number	Employer Name	Pool	Total PVFNC	Employer	Employer Net Tier 1/Tier 2 UAL	Effort	ER Proportionate Share
2782	Millington Rural Fire Protection District	Indep	82,571	8,277	(68,379)	22,469	0.00009491%
2783	Tillamook Fire District	Indep	384,917	41,394	67,791	494,102	0.00208717%
2784	Eisenschmidt Pool	SLGRP	155,998	29,241	321,956	507,195	0.00214248%
2785	Fern Ridge Community Library	Indep	102,230	18,012	(134,295)	-	0.00000000%
2786	Seal Rock Rural Fire Protection District	SLGRP	-	-	-	-	0.00000000%
2788 2789	Port of Hood River	Indep	908,552	165,639	724,673 179,974	1,798,864	0.00759871%
2790	Farmers Irrigation District Silver Falls Library District	SLGRP SLGRP	351,174 358,961	57,809 66,069	805,138	588,957 1,230,168	0.00248786% 0.00519644%
2792	North Wasco County Parks And Recreation District	SLGRP	286,457	47,896	594,565	928,918	0.00319044%
2793	North Lincoln Fire & Rescue District 1	SLGRP	747,986	86,442	964,771	1,799,199	0.00760013%
2794	Siuslaw Rural Fire Protection District 1	SLGRP	904,499	91,748	1,220,558	2,216,805	0.00936417%
2796	West Side Rural Fire Protection District	Indep	68,825	6,220	(27,638)	47,407	0.00020026%
2797	Vernonia Fire	Indep	108,790	11,567	(4,551)	115,806	0.00048918%
2798	Fairview Water District	SLGRP	41,590	7,683	81,481	130,754	0.00055233%
2799	Sublimity Fire District	SLGRP	141,423	15,294	100,066	256,783	0.00108470%
2801 2802	Coburg Rural Fire Protection District Rural Road Assessment District 3	SLGRP SLGRP	179,428 131,388	19,092 24,649	176,178 305,979	374,698 462,016	0.00158279% 0.00195164%
2803	Southwestern Polk County Rural Fire Protection District	Indep	30,500	5,877	(8,124)	28,253	0.00193104%
2804	Aurora Rural Fire Protection District	SLGRP	447,528	43,259	285,967	776,754	0.00328114%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	43,436	7,995	98,730	150,161	0.00063431%
2808	Lifeways	Indep	-	-	(13,906)	-	0.00000000%
2809	Juntura Road District 4	Indep	-	-	39,755	39,755	0.00016793%
2810	Sutherlin Water Control District	SLGRP	43,296	8,342	94,880	146,518	0.00061892%
2811	Mid-Columbia Center For Living	SLGRP	4,461,007	822,116	10,205,388	15,488,511	0.06542614%
2812	Workforce Development Board	Indep	-	-	(50,317)	-	0.00000000% 0.00000000%
2814 2816	The Job Council Odell Sanitary District	SLGRP SLGRP	- 176,945	33,784	440,491	651,220	0.00275087%
2817	Wickiup Water District	SLGRP	71,385	13,754	169,505	254,644	0.00275067%
2818	Netarts Water District	SLGRP	106,053	19.782	218.907	344,742	0.00145625%
2819	Harrisburg Fire and Rescue	SLGRP	210,308	19,417	230,453	460,178	0.00194387%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	606,194	58,780	516,366	1,181,340	0.00499018%
2821	Tillamook County Soil And Water Conservation District	Indep	166,316	29,292	133,162	328,770	0.00138878%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	95,720	17,618	213,951	327,289	0.00138253%
2823	Lyons Fire District	SLGRP	-	- 0.040	400.470	405.005	0.00000000%
2824 2825	Glide Fire Department Northern Oregon Corrections	SLGRP SLGRP	55,847 3,545,335	9,240 448,598	100,178 3,296,407	165,265 7,290,340	0.00069811% 0.03079565%
2826	Wasco County Soil-Water Conservation District	SLGRP	258,664	48,374	444,166	751,204	0.00317322%
2828	Deschutes Public Library District	Indep	3,354,432	601,430	2,555,109	6,510,971	0.02750346%
2829	Hubbard Rural Fire Protection District	SLGRP	3,074	324	(66,488)	-	0.00000000%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	153,797	16,226	195,284	365,307	0.00154312%
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(262,417)	-	0.00000000%
2832	Careoregon	Indep		-	2,599	2,599	0.00001098%
2833	Boardman Rural Fire Protection District	Indep	645,729	63,513	53,837	763,079	0.00322338%
2834 2835	Crescent Rural Fire Protection District North Clackamas County Water Commission	SLGRP Indep	194,000 219,658	17,531 36,395	206,092 252,532	417,623 508,585	0.00176411% 0.00214835%
2837	NORCOM	SLGRP	987,298	176,540	1,799,990	2,963,828	0.00214633%
2838	High Desert Parks & Recreation District	SLGRP	18,674	3,598	44,665	66,937	0.00028275%
2839	North Morrow Vector Control District	SLGRP	92,899	17,099	212,258	322,256	0.00136126%
2840	Cannon Beach Rural Fire Protection District	SLGRP	178,201	18,421	228,100	424,722	0.00179410%
2841	Jefferson County Soil & Water Conservation District	Indep	143,315	28,730	53,492	225,537	0.00095271%
2842	Tualatin Valley Water District	SLGRP	8,106,434	1,378,050	14,514,945	23,999,429	0.10137772%
2843	Yachats Rural Fire Protection District	SLGRP	629,414	62,256	798,809	1,490,479	0.00629604%
2844 2845	Crook County Rural Fire Protection District 1	SLGRP Indep	2,445,156 792,598	243,669	2,987,462	5,676,287	0.02397761% 0.01115987%
2846	Sunrise Water Authority Jefferson County Library District	SLGRP	146,657	155,575 26,917	1,693,733 352,871	2,641,906 526,445	0.00222379%
2847	Sweet Home Fire and Ambulance District	SLGRP	1,443,329	141,634	1,674,033	3,258,996	0.01376656%
2848	Lane Transit District	Indep	-	-	(3,909)	-	0.00000000%
2849	Lebanon Aquatic District	SLGRP	140,076	26,919	336,735	503,730	0.00212784%
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	SLGRP	81,729	9,732	95,804	187,265	0.00079104%
2852	Ochoco Irrigation District	SLGRP	376,728	70,315	633,335	1,080,378	0.00456370%
2853	Mill City Rural Fire Protection District	SLGRP	63,395	7,549	48,834	119,778	0.00050596%
2854 2855	Sunset Empire Transportation District Harney Hospital	Indep SLGRP	7,057,640	1,300,090	(4,760) 14,280,048	22,637,778	0.00000000% 0.09562587%
2856	Mid-Columbia Council Of Governments	Indep	- ,007,040	- 1,500,090	35,247	35,247	0.00014889%
2857	Sunriver Service District	SLGRP	2,344,722	254,461	1,960,540	4,559,723	0.01926105%
2858	Nesika Beach-Ophir Water District	SLGRP	88,464	13,612	154,285	256,361	0.00108291%
2859	South Lane County Fire and Rescue	Indep	2,546,166	252,430	3,405,002	6,203,598	0.02620507%
2860	Coos County Airport District	SLGRP	525,256	100,277	991,384	1,616,917	0.00683014%
2861	Mt Angel Fire District	Indep	63,040	9,559	3,354	75,953	0.00032084%
2864	Tri-City Water and Sanitary Authority	SLGRP	289,331	55,291	612,315	956,937	0.00404227%
2865 2866	Tri-County Cooperative Weed Management Area Jefferson Behavioral Health	Indep Indep	51,841	9,988	5,508 10,690	67,337 10,690	0.00028444% 0.00004516%
2867	West Multnomah Soil And Water Conservation District	SLGRP	352,775	67,585	917,125	1,337,485	0.00564977%
_50,		020111	002,770	01,000	517,125	1,001,-100	3.3300-011/0



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

-						Employer Total	
		_		OPSRP UAL		Present Value of	
Employer Number	Foundation Name	Rate	Total PVFNC	Allocated to	Employer Net	Contribution	ER Proportionate
2869	Employer Name Nehalem Bay Fire & Rescue	Pool SLGRP	356,002	Employer 34,181	Tier 1/Tier 2 UAL 463,827	Effort 854,010	Share 0.00360749%
2870	Clackamas River Water Providers	Indep	94,725	21,466	29,168	145,359	0.00061402%
2872	Emergency Communications of Southern Oregon	Indep	-		7,965	7,965	0.00003365%
2873	Mosier Fire District	SLGRP	63,016	5,695	3,056	71,767	0.00030316%
2874	Umatilla-Morrow Radio and Data District	Indep	134,555	28,780	11,914	175,249	0.00074028%
2876 2877	Oregon Municipal Electric Utilities Association Mid-Columbia Fire And Rescue V1-801	Indep Indep	75,677 3,437,076	14,207 319,407	(5,193) 66,148	84,691 3,822,631	0.00035775% 0.01614745%
2878	Yamhill Fire Protection District	Indep	149,336	13,495	1,313	164,144	0.00069337%
2879	LaGrande Rural Fire Protection District	Indep	143,637	12,980	1,277	157,894	0.00066697%
2880	Oregon Health & Science University	SLGRP	291,289,404	47,659,623	405,667,978	744,617,005	3.14539041%
2881	Lake Chinook Fire and Rescue District	Indep	58,995	5,331	524	64,850	0.00027394%
2883 2884	Lane Fire Authority	SLGRP SLGRP	3,507,860	350,929	4,070,683	7,929,472	0.03349545%
2885	North Central Public Health District Siletz Rural Fire Protection District	Indep	763,334 133,524	122,467 12,066	1,661,855 1,190	2,547,656 146,780	0.01076174% 0.00062002%
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	-	-	-	0.00000000%
2887	Umatilla County Fire District #1	Indep	3,825,852	391,356	2,649,647	6,866,855	0.02900678%
2900	Clatsop Community College	SLGRP	4,549,038	787,674	4,535,047	9,871,759	0.04170001%
2901	Blue Mountain Community College	SLGRP	8,399,377	1,432,067	10,491,986	20,323,430	0.08584967%
2902 2903	Treasure Valley Community College Umpqua Community College	SLGRP SLGRP	8,050,903 9,645,054	1,423,770 1,717,289	7,812,983 13,502,611	17,287,656 24,864,954	0.07302603% 0.10503385%
2903	Lane Community College	SLGRP	39,352,757	6,731,811	35,977,881	82,062,449	0.34664591%
2905	Mt Hood Community College	SLGRP	30,944,287	5,345,209	15,570,373	51,859,869	0.21906501%
2906	Klamath Community College	SLGRP	4,215,597	779,670	10,221,782	15,217,049	0.06427943%
2908	Clackamas Community College	SLGRP	22,305,817	3,870,846	27,677,038	53,853,701	0.22748730%
2910	Linn-Benton Community College	SLGRP	20,999,326	3,619,390	24,246,062	48,864,778	0.20641323%
2918 2919	Portland Community College Chemeketa Community College	SLGRP SLGRP	104,706,049 38,045,186	18,147,506 6,505,191	135,841,344 39,526,597	258,694,899 84,076,974	1.09277179% 0.35515561%
2922	Rogue Community College	SLGRP	16,585,824	2,846,841	21,792,916	41,225,581	0.17414395%
2995	Oregon Coast Community College	SLGRP	1,466,472	260,815	1,650,016	3,377,303	0.01426631%
2996	Columbia Gorge Community College	SLGRP	3,769,235	657,771	5,683,281	10,110,287	0.04270759%
2997	Tillamook Bay Community College	SLGRP	1,330,730	237,845	1,904,289	3,472,864	0.01466998%
2998	Southwestern Community College	SLGRP	8,471,271	1,490,880	8,958,308	18,920,459	0.07992328%
2999 3003	Central Oregon Community College Baker School District 5J	SLGRP Schools	18,422,036 6,954,711	3,264,456 1,241,274	33,379,792 13,344,935	55,066,284 21,540,920	0.23260946% 0.09099255%
3003	Huntington School District 16J	Schools	369,346	68,470	1,263,305	1,701,121	0.09099255%
3016	Burnt River High School	Schools	380,250	68,565	1,265,056	1,713,871	0.00723969%
3027	Pine-Eagle School District 61	Schools	900,891	165,558	3,054,624	4,121,073	0.01740812%
3037	Alsea School	Schools	768,663	143,804	2,653,239	3,565,706	0.01506216%
3039	Corvallis School District 509J	Schools	24,246,615	4,372,340	43,050,280	71,669,235	0.30274319%
3043 3049	Philomath School District 17J Monroe Elementary School	Schools Schools	4,819,548	856,710	8,999,851	14,676,109	0.06199441% 0.00000000%
3075	West Linn School District	Schools	34,068,028	6,126,351	77,633,422	117,827,801	0.49772491%
3083	Welches Elementary School	Schools	-	-	-	-	0.00000000%
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00000000%
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00000000%
3109 3111	Boring School District Sandy Elementary School District 46	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3116	Colton School District 46	Schools	2,238,183	399,629	7,373,337	10,011,149	0.04228882%
3122	Oregon City School District 62	Schools	31,954,368	5,721,290	66,534,990	104,210,648	0.44020372%
3138	Canby Elementary School District 86	Schools	-		-	-	0.00000000%
3160	Gladstone School District 115	Schools	7,029,045	1,270,404	2,847,960	11,147,409	0.04708857%
3174	Canby Union High School	Schools	-	-	-	-	0.00000000%
3175 3176	Sandy Union High School	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3179	Molalla Union High School Clatsop County School District 1C	Schools	7,561,051	1,355,743	3,247,976	12,164,770	0.05138608%
3186	Jewell School District 8	Schools	1,212,678	221,103	4,079,454	5,513,235	0.02328885%
3187	Seaside Schools	Schools	6,678,045	1,182,574	13,468,251	21,328,870	0.09009682%
3195	Warrenton-Hammond School District	Schools	3,654,658	650,659	8,358,268	12,663,585	0.05349316%
3230	Vernonia School District	Schools	2,409,128	429,713	7,928,398	10,767,239	0.04548267%
3241	Coquille School District 8 Coos Bay School District 9	Schools	3,317,975	595,622	10,989,487	14,903,084	0.06295319% 0.15478485%
3242 3245	North Bend Public Schools	Schools Schools	10,082,839 8,080,621	1,799,494 1,456,550	24,760,315 17,816,117	36,642,648 27,353,288	0.15478485%
3252	Powers School District	Schools	517,658	92,322	1,703,376	2,313,356	0.00977201%
3257	Myrtle Point School District 41	Schools	3,079,379	563,209	10,391,452	14,034,040	0.05928220%
3264	Bandon School District	Schools	2,353,993	426,856	7,875,691	10,656,540	0.04501506%
3274	Crook County School District	Schools	10,884,357	1,955,637	8,730,140	21,570,134	0.09111596%
3275	Port Orford-Langlois School District 2Cj	Schools	1,261,080	232,702	4,293,451	5,787,233	0.02444627%
3277 3281	Curry County School District 3C Ophir School	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3282	Pistol River School District 16	Schools	-	-	-	-	0.00000000%
3283	Brookings-Harbor School District 17C	Schools	5,790,780	1,046,944	7,683,721	14,521,445	0.06134108%
3288	Central Curry School District 1	Schools	1,601,218	283,739	5,235,117	7,120,074	0.03007642%
3291	Bend-La Pine Public Schools	Schools	65,388,289	11,827,705	145,397,527	222,613,521	0.94035783%
3296	Sisters School District	Schools	4,438,176	795,079	4,814,107	10,047,362	0.04244179%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
				OPSRP UAL		Present Value of	
Employer		Rate		Allocated to	<b>Employer Net</b>	Contribution	ER Proportionate
Number	Employer Name	Pool	Total PVFNC	Employer	Tier 1/Tier 2 UAL	Effort	Share
3307	Oakland School District	Schools	1,990,852	363,240	6,701,936	9,056,028	0.03825422%
3310 3316	Roseburg Public Schools Glide School District 12	Schools Schools	20,646,935	3,706,525	31,882,814	56,236,274	0.23755170%
3318	Days Creek School District 15	Schools	2,634,481 809.956	470,286 144,307	5,067,247 2,662,534	8,172,014 3,616,797	0.03451999% 0.01527797%
3319	South Umpqua School District	Schools	4,702,937	846,188	(1,287,563)	4,261,562	0.01800157%
3320	Camas Valley School District 21	Schools	805,394	147,073	2,713,555	3,666,022	0.01548591%
3321	North Douglas School District 22	Schools	1,313,176	237,400	4,380,141	5,930,717	0.02505237%
3324	Yoncalla School District 32	Schools	1,109,087	198,717	3,666,426	4,974,230	0.02101200%
3325	Elkton School District 34 Umpqua School District	Schools	883,907	163,912	3,024,258	4,072,077	0.01720115%
3331 3335	Riddle School District	Schools Schools	1,533,322	276,891	5,108,757	6,918,970	0.00000000% 0.02922692%
3338	Glendale 77	Schools	1,223,073	219.218	4,044,663	5,486,954	0.02317784%
3349	Winston-Dillard Schools	Schools	4,247,717	759,094	(2,585,202)	2,421,609	0.01022929%
3353	Sutherlin School District 130	Schools	5,273,466	945,844	4,718,732	10,938,042	0.04620417%
3361	Arlington Public Schools	Schools	750,387	134,331	2,478,467	3,363,185	0.01420667%
3364	Condon Admin School District 25J	Schools	504,108	88,308	1,629,324	2,221,740	0.00938501%
3370 3372	Prairie City School District 4 Monument School District 8	Schools Schools	759,220 401,598	136,516 71,761	2,518,784 1,324,022	3,414,520 1,797,381	0.01442352% 0.00759245%
3375	Dayville School District 16J	Schools	430,205	77,609	1,431,923	1,939,737	0.00739243%
3376	Long Creek Schools	Schools	280,512	49,060	905,182	1,234,754	0.00521581%
3392	Burns-Slater School District	Schools	-	-	-	-	0.00000000%
3394	Crane Elementary School	Schools	205,752	35,399	653,134	894,285	0.00377761%
3395	Pine Creek School	Schools	23,424	4,513	83,272	111,209	0.00046977%
3396	Diamond School District 7	Schools	89,257	15,936	294,024	399,217	0.00168636%
3397 3398	Suntex School District Drewsey School	Schools Schools	83,977	15,379	283,758	383,114	0.00161834% 0.00000000%
3399	Frenchglen School District	Schools	81,979	14,476	267,096	363,551	0.00153570%
3405	Fields-Trout Creek 33	Schools	94,522	18,212	336,021	448,755	0.00189562%
3407	Crane Union High School	Schools	458,912	80,585	1,486,825	2,026,322	0.00855953%
3408	Burns Union High School	Schools	-	-	-	-	0.00000000%
3409	Hood River County School District	Schools	18,512,113	3,327,376	36,538,241	58,377,730	0.24659758%
3414	City of Phoenix School District	Schools	8,713,668	1,568,035	15,844,494	26,126,197	0.11036155%
3415 3416	Ashland Public Schools Central Point School District 6	Schools Schools	11,349,650 15,888,691	2,049,384 2,857,320	37,812,037 52,718,815	51,211,071 71,464,826	0.21632438% 0.30187973%
3417	Eagle Point School District 9	Schools	13,563,192	2,443,297	45,079,911	61,086,400	0.25803947%
3424	Rogue River School District	Schools	2,639,451	479,540	8,847,726	11,966,717	0.05054947%
3432	Prospect School District	Schools	891,474	164,982	3,043,985	4,100,441	0.01732097%
3439	Butte Falls School District	Schools	860,812	154,767	2,855,519	3,871,098	0.01635218%
3440	Pinehurst School	Schools	81,316	14,847	273,935	370,098	0.00156336%
3445 3446	Culver School District 4 Ashwood School	Schools Schools	2,845,131 25,980	517,918 5,006	9,555,823 92,358	12,918,872 123,344	0.05457154%
3447	Madras School District	Schools	12,987,194	2,367,294	30,368,242	45,722,730	0.00052103% 0.19314068%
3451	Black Butte School District	Schools	123,264	23,750	438,196	585,210	0.00247203%
3453	Josephine County School District Cu	Schools	-	-	· -	· -	0.00000000%
3454	Grants Pass School District	Schools	25,105,929	4,492,912	82,896,226	112,495,067	0.47519853%
3455	Klamath Falls School District 1	Schools				-	0.00000000%
3456	Klamath County School District Klamath Falls City Schools	Schools Schools	26,908,588 12,544,223	4,847,395	89,436,591	121,192,574	0.51193830%
3457 3460	Union School District 5	Schools	12,544,225	2,233,094	41,201,569	55,978,886	0.23646445% 0.00000000%
3461	Lake County School District 7	Schools	3,070,508	551,832	10,181,537	13,803,877	0.05830995%
3462	Paisley School District	Schools	529,431	98,648	1,820,094	2,448,173	0.01034150%
3463	North Lake School District 14	Schools	899,188	162,167	2,992,053	4,053,408	0.01712229%
3464	Plush School District	Schools	75,403	13,174	243,073	331,650	0.00140095%
3465	Adel School District 21	Schools	70,482	11,976	220,971	303,429	0.00128174%
3470 3473	Pleasant Hill School District Eugene School District 4J	Schools Schools	3,271,332 69,259,363	590,350 12,437,618	10,892,214 182,644,365	14,753,896 264,341,346	0.06232300% 1.11662335%
3487	Springfield School District 19	Schools	41,008,907	7,373,701	83,814,449	132,197,057	0.55842313%
3494	Fern Ridge School District	Schools	4,710,147	859,000	8,247,193	13,816,340	0.05836260%
3498	Mapleton School District	Schools	1,021,481	185,142	3,415,949	4,622,572	0.01952654%
3502	Creswell School District 40	Schools	4,929,607	878,187	13,433,901	19,241,695	0.08128023%
3506	South Lane School District	Schools	12,142,481	2,182,994	14,578,705	28,904,180	0.12209623%
3510 3517	Bethel School District	Schools	21,369,884	3,877,346	71,538,752	96,785,982	0.40884065%
3517 3519	Crow-Applegate-Lorane District 66 McKenzie School District	Schools Schools	1,373,799 1,210,940	251,212 223,500	4,634,977 4,123,672	6,259,988 5,558,112	0.02644327% 0.02347842%
3520	Junction City School District 69	Schools	5,732,381	1,037,154	19,135,951	25,905,486	0.10942923%
3522	Lowell School District	Schools	1,269,395	235,491	4,344,906	5,849,792	0.02471053%
3524	Oakridge School District	Schools	2,163,679	381,592	7,040,545	9,585,816	0.04049214%
3527	Marcola School District 79	Schools	1,067,758	194,863	3,595,309	4,857,930	0.02052073%
3533	Triangle Lake Schools	Schools	1,205,721	219,297	4,046,135	5,471,153	0.02311109%
3537	Siuslaw School District 97J	Schools	5,669,336	1,019,479	9,924,052	16,612,867	0.07017561%
3579 3582	Lincoln County School District Linn County School District 5	Schools Schools	15,903,869	2,896,742	(17,708,992)	1,091,619	0.00461119% 0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.0000000%
3613	Harris School	Schools	-	-	-	-	0.00000000%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

Employer		Rate		OPSRP UAL Allocated to	Employer Net	Employer Total Present Value of Contribution	ER Proportionate
Number	Employer Name	Pool	Total PVFNC	Employer	Tier 1/Tier 2 UAL	Effort	Share
3615	Central Linn School District 552C	Schools	2,800,266	513,866	9,481,063	12,795,195	0.05404911%
3618	Sweet Home School District 55	Schools	8,142,986	1,459,038	6,131,414	15,733,438	0.06646075%
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00000000%
3647	Scio School District 95C	Schools	2,466,704	456,746	8,427,162	11,350,612	0.04794694%
3665 3676	Santiam Canyon School District Harrisburg High School	Schools Schools	2,053,966	364,458	2,089,534	4,507,958	0.01904239% 0.00000000%
3684	Ontario School District 8C	Schools	9,859,394	1,785,820	21,942,699	33,587,913	0.14188113%
3687	Juntura Grade School	Schools	52,092	8,975	165,595	226,662	0.00095746%
3689	Vale School District 15	Schools	-	-	-	· -	0.00000000%
3694	Nyssa School District 26	Schools	4,569,205	821,704	15,160,810	20,551,719	0.08681400%
3696	Annex Elementary School	Schools	167,337	31,263	576,816	775,416	0.00327549%
3707 3709	Adrian School District 61 Harper School District 66	Schools Schools	1,096,956 560.814	189,880 99,960	3,503,373 1,844,309	4,790,209 2,505,083	0.02023467% 0.01058190%
3712	W W Jones School	Schools	90,446	17,375	320,574	428,395	0.00180961%
3715	Vale High School	Schools	-	-	-	-	0.00000000%
3720	Silverton RFD	Schools	-	-	-	-	0.00000000%
3727	Aumsville Elementary	Schools	-	-	-	-	0.00000000%
3729	Jefferson School District 14Cj	Schools	3,606,484	651,194	4,248,554	8,506,232	0.03593179%
3730 3732	North Marion School District 15	Schools	7,556,704	1,358,723	12,857,217	21,772,644	0.09197140%
3735	Marion Elementary School Salem-Keizer Public Schools	Schools Schools	175,724,340	31,716,623	343,054,815	550,495,778	0.00000000% 2.32538893%
3750	St Paul School District	Schools	1,221,181	225,205	4,155,128	5,601,514	0.02366176%
3759	Eldriedge Elementary	Schools	-	-	-	-	0.00000000%
3760	West Stayton School District	Schools	-	-	-	-	0.00000000%
3761	Bethany Elementary	Schools	-	-	-	-	0.00000000%
3769	Scotts Mills School Gervais Elementary School	Schools	-	-	-	-	0.00000000%
3771 3772	Stayton School District 77J	Schools Schools	-	-	-	-	0.00000000% 0.00000000%
3780	Mt Angel School District 91	Schools	3,204,528	572,530	10,563,441	14,340,499	0.06057674%
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00000000%
3786	Woodburn School District	Schools	23,353,316	4,192,370	77,351,091	104,896,777	0.44310204%
3794	Detroit School District 123J	Schools	-	-	-	-	0.00000000%
3804	Monitor School District 142J	Schools	-	-	-	-	0.00000000%
3806 3809	Cloverdale School District 144 Morrow County Schools	Schools Schools	8,037,443	- 1,445,651	18,317,060	27,800,154	0.00000000% 0.11743264%
3818	Portland Public Schools	Schools	244,427,522	44,306,511	208,799,056	497,533,089	2.10166542%
3820	Parkrose School District	Schools	12,734,526	2,290,998	42,269,936	57,295,460	0.24202589%
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00000000%
3823	Orient School	Schools			<u>.</u>	<del>.</del>	0.00000000%
3824	Reynolds School District	Schools	53,360,355	9,597,840	87,228,249	150,186,444	0.63441339%
3842 3843	Corbett School District 39 David Douglas School District	Schools Schools	4,413,766 54,560,643	812,759 9,804,393	14,995,772 157,656,830	20,222,297 222,021,866	0.08542246% 0.93785858%
3847	Riverdale School	Schools	3,418,940	619,000	6,805,236	10,843,176	0.04580344%
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00000000%
3850	Dallas School District	Schools	11,557,340	2,068,529	38,165,287	51,791,156	0.21877476%
3859	Central School District 13J	Schools	12,478,225	2,247,584	19,333,995	34,059,804	0.14387448%
3865	Perrydale School District 21	Schools	1,172,850	211,714	3,906,217	5,290,781	0.02234917%
3887 3894	Falls City School District Sherman County School District 9	Schools Schools	843,672	157,859	737,625	1,739,156	0.00734649% 0.00000000%
3902	Tillamook Public Schools	Schools	7,574,408	1,380,663	5,493,616	14,448,687	0.06103374%
3920	Neah-Kah-Nie School District	Schools	4,259,689	762,251	14,063,868	19,085,808	0.08062174%
3927	Echo School District	Schools	1,209,647	223,099	2,374,664	3,807,410	0.01608316%
3928	Umatilla School District 6R	Schools	4,918,215	895,032	12,326,073	18,139,320	0.07662361%
3929	Ferndale School District 10	Schools	-	- 0.400.704	- 0.007.040	-	0.00000000%
3931 3935	Pendleton School District 16R Athena-Weston School District 29Rj	Schools Schools	12,053,556 2,589,307	2,132,791 459,051	8,667,912 8,469,699	22,854,259 11,518,057	0.09654032% 0.04865426%
3936	Milton-Freewater Elementary School District 31	Schools	2,369,307	459,051	0,409,099	11,516,057	0.00000000%
3942	Stanfield School District	Schools	1,739,925	316,104	1,811,239	3,867,268	0.01633601%
3944	Ukiah School	Schools	293,296	50,905	939,210	1,283,411	0.00542135%
3957	Helix School District	Schools	728,393	133,664	2,466,162	3,328,219	0.01405897%
3958	Pilot Rock School District 2R	Schools	1,312,171	233,595	2,044,325	3,590,091	0.01516516%
3959	Mcloughlin Union High School District	Schools	7 200 752	1 211 126	12 004 255	- 24 696 224	0.00000000%
3965 3966	La Grande Public Schools Union County School District	Schools Schools	7,280,753 1,262,576	1,311,126 221,447	13,094,355 1,966,885	21,686,234 3,450,908	0.09160639% 0.01457723%
3967	North Powder School District	Schools	814,983	146,722	2,707,091	3,668,796	0.01549763%
3969	Imbler School District	Schools	1,284,123	229,319	4,231,029	5,744,471	0.02426563%
3970	Cove School District	Schools	1,099,866	192,177	3,545,750	4,837,793	0.02043567%
3973	Elgin School District 23	Schools	1,520,916	272,290	5,023,877	6,817,083	0.02879653%
3986	Joseph School District 6	Schools	1,205,995	216,548	3,995,411	5,417,954	0.02288637%
3990	Wallowa School	Schools	1,063,595	189,422	3,494,924	4,747,941 6 225 487	0.02005612%
3993 4003	Enterprise School District 21 Troy School District 54	Schools Schools	1,391,299 38,199	248,539 7,360	4,585,649 135,797	6,225,487 181,356	0.02629753% 0.00076608%
4003	Chenowith School District	Schools	-	- 1,300	155,797	-	0.00076608%
4012	Dufur Schools	Schools	1,265,808	226,754	4,183,713	5,676,275	0.02397756%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
Empleyer		Dete		OPSRP UAL	Empleyer Net	Present Value of	ED Dramartianata
Employer Number	Employer Name	Rate Pool	Total PVFNC	Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	ER Proportionate Share
4022	Maupin Grade School 84	Schools	-		-	-	0.00000000%
4025	West Union School District 1	Schools	-	-	-	-	0.00000000%
4030	Hillsboro Elementary School District 7	Schools		-			0.00000000%
4034 4035	Gaston Public Schools Banks School District	Schools Schools	2,430,439 3,700,055	439,725 670,742	3,433,053 10,165,214	6,303,217 14,536,011	0.02662587% 0.06140261%
4047	Reedville School District 29	Schools	3,700,033	-	10,105,214	14,550,011	0.00000000%
4055	Groner School	Schools	-	-	-	-	0.00000000%
4062	Beaverton School District	Schools	178,727,119	32,140,327	365,786,032	576,653,478	2.43588356%
4080	North Plains School District 70	Schools	-	-	-	-	0.00000000%
4105 4109	Hillsboro Union High School Spray School District 1	Schools Schools	417,369	71,833	1,325,351	1,814,553	0.00000000% 0.00766498%
4114	Fossil School District 21J	Schools	876,533	155,326	2,865,838	3,897,697	0.01646454%
4128	Yamhill Grade School	Schools	-	-	· · · -	· · · ·	0.00000000%
4135	Newberg School District 29Jt	Schools	20,758,475	3,742,407	30,256,064	54,756,946	0.23130277%
4142	McMinnville Schools	Schools	26,511,969	4,759,484	59,597,586	90,869,039	0.38384646%
4144 4166	Sheridan School District 48J Yamhill-Carlton School District 1	Schools Schools	3,226,841 3,894,828	584,011 702,827	10,775,258 918,844	14,586,110 5,516,499	0.06161424% 0.02330264%
4185	Lebanon School District Uh-1	Schools	-		-	-	0.00000000%
4189	Wasco County High School	Schools	-	-	-	-	0.00000000%
4203	Victor Point School	Schools	-	-	-	-	0.00000000%
4218 4219	Curry County Education Service District Grant County Education Service District	Schools Schools	- 481,401	- 84,101	- 1,551,694	- 2,117,196	0.00000000% 0.00894340%
4219	Jefferson County Education Service District	Schools	755,836	137,229	2,531,944	3,425,009	0.00894340 %
4221	Marion Education Service District	Schools	-	-	_,	-	0.00000000%
4223	InterMountain Education Service District	Schools	7,037,104	1,249,463	11,870,056	20,156,623	0.08514505%
4224	Wallowa County Region 18	Schools	732,470	131,124	2,419,302	3,282,896	0.01386752%
4225 4226	Washington County Education Service District North Central Education Service District	Schools Schools	- 433,895	80,378	- 1,483,001	- 1,997,274	0.00000000% 0.00843683%
4227	Cascade School District Uh5	Schools	433,093	-	1,403,001	1,997,274	0.00000000%
4230	Mari-Linn School District	Schools	-	-	-	-	0.00000000%
4232	South Coast Education Service District Region 7	Schools	3,433,287	615,022	11,347,429	15,395,738	0.06503425%
4237	Douglas Education Service District	Schools	6,931,192	1,276,940	19,277,909	27,486,041	0.11610577%
4238 4251	Multnomah Education Service District Clatsop County Education Service District	Schools Schools	14,555,062	2,578,622	16,601,523	33,735,207	0.14250332% 0.00000000%
4252	High Desert Education Service District	Schools	8,322,157	1,499,118	17,196,067	27,017,342	0.11412590%
4254	Willamette Education Service District	Schools	11,773,038	2,045,762	11,415,323	25,234,123	0.10659328%
4258	Hermiston School District 8R	Schools	17,433,057	3,154,843	36,936,300	57,524,200	0.24299212%
4259	Clackamas Education Service District	Schools	10,893,814	1,966,170	20,358,284	33,218,268	0.14031968%
4260 4268	Greater Albany School District 8J Lake Oswego School District	Schools Schools	34,947,529 26,859,816	6,323,868 4,823,096	78,940,283 43,260,717	120,211,680 74,943,629	0.50779483% 0.31657479%
4270	Silver Falls School District	Schools	14,283,798	2,555,902	29,861,456	46,701,156	0.19727372%
4271	Malheur Education Service District Region 14	Schools	1,431,997	258,235	4,764,552	6,454,784	0.02726612%
4272	Linn-Benton-Lincoln Education Service District	Schools	8,534,546	1,524,500	28,127,706	38,186,752	0.16130741%
4273	Double O School District	Schools	37,184	7,164	132,188	176,536	0.00074572%
4275 4276	Tillamook County Education Service District Lane County Education Service District	Schools Schools	5,586,635	1,005,339	12,794,097	19,386,071	0.00000000% 0.08189010%
4277	Mitchell School	Schools	442,905	81,037	1,495,164	2,019,106	0.00852905%
4279	St Helens School District 502	Schools	11,624,457	2,065,651	8,292,570	21,982,678	0.09285862%
4280	Northwest Regional Education Service District	Schools	19,082,754	3,437,170	63,417,319	85,937,243	0.36301371%
4286 4288	Southern Oregon Education Service District Medford School District 549C	Schools	7,906,952 45,237,464	1,433,435	26,447,509 124,244,090	35,787,896	0.15117423%
4200	Dayton Public Schools	Schools Schools	3,799,993	8,168,573 677,544	4,134,946	177,650,127 8,612,483	0.75042472% 0.03638061%
4293	Lake County Education Service District	Schools	375,832	69,099	1,274,912	1,719,843	0.00726491%
4294	Harney Education Service District Region XVII	Schools	859,260	157,209	2,900,584	3,917,053	0.01654631%
4295	Wasco County Education Service District	Schools	1,097,043	197,458	3,643,188	4,937,689	0.02085765%
4297 4306	Yamhill Education Service District Amity School District	Schools Schools	- 3,037,645	540,944	- 1,988,438	- 5,567,027	0.00000000% 0.02351608%
4307	Columbia School District 5J	Schools	3,037,043	340,344	1,900,430	3,307,027	0.00000000%
4309	Scappoose School District	Schools	7,562,817	1,363,778	25,162,313	34,088,908	0.14399742%
4311	Redmond School District 2J	Schools	25,701,270	4,642,167	58,711,945	89,055,382	0.37618526%
4312	Reedsport School District	Schools	1,898,620	341,511	2,596,401	4,836,532	0.02043034%
4313 4314	Forest Grove School District Willamina School District 30J	Schools Schools	24,709,338 3,288,022	4,455,439 592,573	58,371,525 9,151,942	87,536,302 13,032,537	0.36976841% 0.05505168%
4315	John Day School District	Schools	2,853,879	501,143	4,883,277	8,238,299	0.03479999%
4316	Tigard-Tualatin School District 23J	Schools	47,773,287	8,534,690	131,712,649	188,020,626	0.79423149%
4317	Sherwood School District 88J	Schools	19,087,048	3,454,329	52,816,199	75,357,576	0.31832337%
4320	Rainier School District 13	Schools	3,432,502	621,000	5,465,154	9,518,656	0.04020844%
4321 4323	North Clackamas School District 12 Estacada School District 108	Schools Schools	65,303,837 6,995,162	11,644,210 1,257,750	89,411,227 11,957,387	166,359,274 20,210,299	0.70273021% 0.08537178%
4323	Centennial School District 28	Schools	27,304,027	4,884,647	90,123,911	122,312,585	0.51666941%
4326	Harney County School District 3	Schools	3,078,061	529,092	(5,990,151)	-	0.00000000%
4327	Jordan Valley School District 3	Schools	263,456	47,858	883,006	1,194,320	0.00504501%
4329 4330	Gervais School District 1 Vale School District 84	Schools Schools	4,453,747	791,608	3,382,574	8,627,929	0.03644586%
4330	vaic School District 04	3010018	3,947,248	705,068	13,008,811	17,661,127	0.07460364%



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

						Employer Total	
				OPSRP UAL		Present Value of	
Employer		Rate	T-4-I DVENO	Allocated to	Employer Net	Contribution	ER Proportionate
Number 4331	Employer Name  Molalla River School District	Pool Schools	Total PVFNC 8,651,947	1,559,114	Tier 1/Tier 2 UAL 458,453	Effort 10,669,514	Share 0.04506986%
4332	Gresham-Barlow School District 10	Schools	43,279,688	7,693,533	73,496,825	124,470,046	0.52578290%
4333	Canby School District	Schools	18,022,816	3,223,172	15,791,375	37,037,363	0.15645220%
4334	Cascade School District 5	Schools	7,907,559	1,406,580	9,162,807	18,476,946	0.07804980%
4335	Milton-Freewater Unified School District 7	Schools	6,057,134	1,090,595	4,564,094	11,711,823	0.04947276%
4336	Nestucca Valley School District 101	Schools	2,328,401	412,146	5,385,750	8,126,297	0.03432688%
4337 4338	Sherman County School District Three Rivers U J School District	Schools Schools	1,068,366 18,253,506	196,217 3,236,009	3,620,298 36,284,361	4,884,881 57,773,876	0.02063458% 0.24404680%
4339	Lebanon Community School District	Schools	13,843,119	2,500,665	46,138,376	62,482,160	0.26393540%
4340	Monroe School District 1J	Schools	1,867,651	339,657	4,386,254	6,593,562	0.02785234%
4341	Hillsboro School District 1J	Schools	87,909,216	15,926,198	174,265,448	278,100,862	1.17474591%
4342	North Santiam School District 29J	Schools	8,270,767	1,498,414	10,565,739	20,334,920	0.08589820%
4343	Harrisburg Sschool District 7	Schools	3,438,191	623,423	11,502,434	15,564,048	0.06574522%
4344 4345	South Wasco County School District 1 Oregon Trail School District 46	Schools Schools	1,169,974 14,711,114	209,446 2,641,816	3,864,374 48,742,684	5,243,794 66,095,614	0.02215069% 0.27919925%
4346	Knappa School District 4	Schools	1,987,714	361,224	6,664,737	9,013,675	0.03807531%
4347	Clatskanie School District 6J	Schools	2,963,516	541,136	9,984,207	13,488,859	0.05697926%
4348	Lourdes Charter School	Schools	133,696	23,982	442,488	600,166	0.00253520%
4350	Ridgeline Montessori	Schools	566,431	104,065	1,920,043	2,590,539	0.01094288%
4351	The Village School	Schools	133,668	25,386	468,387	627,441	0.00265042%
4352 4354	Armadillo Technical Institute Opal Charter School	Schools Schools	331,896 279,179	61,160 52,312	1,128,431 965,173	1,521,487 1,296,664	0.00642702% 0.00547733%
4355	Three Rivers Charter School	Schools	453,854	81,783	1,508,924	2,044,561	0.00863658%
4358	Detroit Lake Charter School	Schools	-	-	- 1,000,02	-	0.00000000%
4360	Luckiamute Valley Charter School	Schools	586,332	109,883	2,027,391	2,723,606	0.01150498%
4361	Rimrock Expeditionary Alternative Learning	Schools		-	-		0.00000000%
4362	Kings Valley Charter School	Schools	61,126	11,777	217,299	290,202	0.00122586%
4363 4365	Multisensory Learning Academy Mitch Charter School	Schools Schools	919,335 556,121	172,549 105,986	3,183,601 1,955,482	4,275,485 2,617,589	0.01806038% 0.01105715%
4366	Sand Ridge Charter School	Schools	652,384	124,780	2,302,249	3,079,413	0.01103713%
4367	Arthur Academy Charter School	Schools	1,724,283	331,510	6,116,501	8,172,294	0.03452118%
4369	Trillium Charter School	Schools	873,385	167,640	3,093,030	4,134,055	0.01746296%
4370	Howard Street Charter School, Inc.	Schools	229,548	43,067	794,610	1,067,225	0.00450814%
4371	The Lighthouse School	Schools	517,270	97,318	1,795,566	2,410,154	0.01018091%
4373 4374	Sheridan Japanese School Foundation lone School District	Schools Schools	173,025 1,175,595	33,338 208,965	615,096 3,855,503	821,459 5,240,063	0.00346998% 0.02213493%
4375	Eddyville Charter School	Schools	488,957	90,468	1,669,172	2,248,597	0.002213493%
4376	Four Rivers Community School	Schools	717,688	131,446	2,425,236	3,274,370	0.01383150%
4378	Mosier Community School	Schools	421,901	77,711	1,433,793	1,933,405	0.00816704%
4379	Siletz Valley School	Schools	689,169	125,535	2,316,175	3,130,879	0.01322537%
4380	The Emerson School	Schools	271,023	49,855	919,839	1,240,717	0.00524100%
4381 4382	North Wasco County School District 21 Self Enhancement Inc	Schools Schools	10,974,014 296,531	1,974,153 56,177	19,918,080 1,036,484	32,866,247 1,389,192	0.13883269% 0.00586819%
4383	City View Charter School	Schools	502,030	93,336	1,722,097	2,317,463	0.0038819%
4386	Nixyaawii Community School	Schools	275,330	49,587	914,909	1,239,826	0.00523724%
4388	West Lane Tech	Schools	146,652	25,856	477,056	649,564	0.00274387%
4390	Oregon Connections Academy	Schools	5,062,218	953,163	17,586,289	23,601,670	0.09969752%
4392	Eagleridge High School	Schools	535,788	101,616	1,874,852	2,512,256	0.01061220%
4393 4395	Cascade Heights Public Charter School Siletz Valley Early College Academy	Schools Schools	492,870 205,922	93,946 37,119	1,733,341 684,854	2,320,157 927,895	0.00980074% 0.00391959%
4396	Sweet Home Charter School	Schools	202,047	38,930	718,269	959,246	0.00391939%
4397	Springwater Environmental Sciences School	Schools	457,773	86,332	1,592,864	2,136,969	0.00902692%
4398	LEP High	Schools	-	-	-	· · · · ·	0.00000000%
4400	Phoenix School	Schools	206,319	38,025	701,584	945,928	0.00399576%
4401	Ballston Community School	Schools	182,649	33,641	620,683	836,973	0.00353552%
4402 4403	Sage Community School Portland Village School	Schools	106,634	20,546	379,080 2,868,019	506,260 3,846,093	0.00213853%
4404	Alliance Charter Academy	Schools Schools	822,630 1,141,421	155,444 216,297	3,990,779	5,348,497	0.01624656% 0.02259297%
4405	Forest Grove Community School	Schools	533,549	100,594	1,856,006	2,490,149	0.01051882%
4407	Madrone Trail Public Charter School	Schools	563,923	106,368	1,962,533	2,632,824	0.01112150%
4408	Muddy Creek Charter School	Schools	256,005	48,224	889,751	1,193,980	0.00504358%
4409	Southwest Charter School	Schools	461,527	88,922	1,640,657	2,191,106	0.00925561%
4410	Ace Academy	Schools	265,822	49,245	908,593	1,223,660	0.00516895%
4411 4412	Sherwood Charter School Estacada Web Academy	Schools Schools	484,097 1,026,356	89,377 190,854	1,649,054 3,521,337	2,222,528 4,738,547	0.00938834% 0.02001644%
4418	Lewis And Clark Montessori Charter School	Schools	690,442	132,744	2,449,181	3,272,367	0.02001044%
4419	Silvies River Web Academy	Schools	205,655	38,194	704,705	948,554	0.00400686%
4420	Oregon Virtual Academy	Schools	2,255,298	421,858	7,783,473	10,460,629	0.04418750%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00000000%
4422	Redmond Proficiency Academy	Schools	1,609,997	297,461	5,488,293	7,395,751	0.03124093%
4423 4424	Molalla River Academy	Schools	394,347	75,284 40,686	1,389,029	1,858,660	0.00785130%
4424 4429	The Ivy School Clackamas Web Academy	Schools Schools	211,164 11,521	1,958	750,678 36,121	1,002,528 49,600	0.00423485% 0.00020952%
4430	Clackamas Charter Alliance 2	Schools	58,499	11,075	204,339	273,913	0.000203327
				, -	,		



# Development of Employer Proportionate Share as of December 31, 2015 for use in June 30, 2017 Measurement Date Calculations Schedule of Employer Allocations

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4431	Corbett Charter School	Schools	TOTAL F VI IVC	Lilipioyei	TIET T/TIET 2 UAL	LIIOIT -	0.00000000%
4432	Renaissance Public Academy	Schools	191,364	36,871	680,291	908,526	0.00383777%
4433	Powell Butte Community Charter School	Schools	288,847	54,960	1,014,034	1,357,841	0.00573575%
4434	Logos Public Charter School	Schools	1,820,173	346,933	6,401,074	8,568,180	0.03619347%
4435	Sunny Wolf Charter School	Schools	218,075	41,457	764,897	1,024,429	0.03019347%
4436	Academy Of Arts & Academics	Schools	370,179	69,119	1,275,270	1,714,568	0.00724263%
4437	Center for Advance Learning	Schools	517,868	93,761	1,729,926	2,341,555	0.00724203%
4439	Homesource Family Charter	Schools	317,000	33,701	1,720,020	2,541,555	0.00000000%
4440	Sheridan Allprep Academy	Schools	239,564	45.196	833,895	1,118,655	0.00472539%
4441	Baker Web Academy	Schools	1,634,902	301.969	5,571,457	7,508,328	0.03171647%
4443	Knova Learning Oreogn	Schools	632,522	121,158	2,235,410	2,989,090	0.01262643%
4444	Bennett Pearson Academy, Inc.	Schools	272,480	51,672	953,367	1,277,519	0.00539646%
4446	Coburg Community Charter School	Schools	596,437	111,229	2,052,228	2,759,894	0.01165827%
4447	Arco Iris Spanish Immersion Charter School	Schools	527,021	99,144	1,829,250	2,455,415	0.01037210%
4448	Gresham Barlow Web Academy	Schools	887,028	166,920	3,079,750	4,133,698	0.01746145%
4449	Mosier Middle School	Schools	207,874	38,155	703,982	950,011	0.00401301%
4450	Sauvie Island Academy	Schools	568,374	103,998	1,918,818	2,591,190	0.01094563%
4451	River's Edge Academy Charter School	Schools	396,292	74,191	1,368,864	1,839,347	0.00776972%
4452	South Columbia Family School	Schools	94,880	18,281	337,296	450,457	0.00190281%
4453	Woodland Educational Initiative	Schools	306,919	59,136	1,091,084	1,457,139	0.00615521%
4454	Le Monde Immersion Charter School	Schools	462,197	87,663	1,617,424	2,167,284	0.00915498%
4455	Hope Chinese Charter School	Schools	375,306	72,083	1,329,965	1,777,354	0.00750785%
4456	Insight School of Oregon Charter	Schools	442,314	82,922	1,529,945	2,055,181	0.00868144%
4457	Oregon Virtual Education East	Schools	36,108	6,957	128,362	171,427	0.00072414%
4458	Oregon Virtual Education West	Schools	36,108	6,957	128,362	171,427	0.00072414%
4459	Crater Lake Charter Academy	Schools	354,025	66,867	1,233,731	1,654,623	0.00698941%
4460	Kairos Pdx	Schools	193,602	37,302	688,246	919,150	0.00388265%
4461	Mountain View Academy	Schools	216,631	41,726	769,863	1,028,220	0.00434338%
4462	Bend International School	Schools	196,883	36,149	666,961	899,993	0.00380173%
4463	Dallas Community School-Community Innovation Partners	Schools	129,568	23,754	438,278	591,600	0.00249902%
4464	The Valley School Of Southern Oregon	Schools	68,235	13,147	242,571	323,953	0.00136843%
4465	Bridge Educational Foundation	Schools	-	-	-	-	0.00000000%



### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

Description	Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
Deckstone Courty														(884,757)
Description   Component   Co														(12,861)
Designed County														
Particular   Company   C														(28,349)
June   December   De														(5,601)
Seminary   Control   Con														114,934
2000   American   1,1993   120   1000   10		Jefferson County			15,012,321,896	6,664,245,667				765,874				29,988
Manus Cuminy														(39,648)
														(160,078)
2007   Control Contr														
2011   Limits Devine														(36,250)
2010   Variable   Va										-				(53,222)
2010 Steamen Country 0.009817905. 10,072.217.086 6864.246.067 144.09 1,072.201.040 120.000 120														249,922
2017 Columbra County 0.1594-516-516 0.080158524 15.012-221-288 6.064-246.007 (49.20) 1.022-221-248 15.022-221-2														113,469
2019   Cost County   0.1854/26696   0.1800/078994   1.501.221.986   6.084.256877   (49.8) (23.2) 1.922.91.249   47.788   788.781.01   41.90.02   5.3   (22.788)   25.5														19,351
2020   Wasten Country														(5,810)
2021   Baher County   0.05876467N   0.057740643N   16.01.231 1686   6.684.246.667   14.04.731   10.02.201.248   591.327   543.195   51.88   5.3   (6.586)   9.7														
2022   Gilliam County   Coun		•									.,			9,786
2027 Descriptions Country 0.00000000000000000000000000000000000														5,937
2028   Union County   0.00000000096   15.012.221.898   6.664.245.697   0.10.2201.249   4.8.901   29.1.449   0.15.22   5.3   0.19.200000096   0.0000000096   15.012.221.898   6.664.245.697   148.201.1   1.022.201.249   4.8.901   29.1.449   0.15.22   5.3   0.7.944   (40.3														0
2036   Clastop Country   0.1500/2578   1.501/221/896   6.664/25.667   (35.109   1.0)/2.201/249   1.144/280   1.054/880   (35.3 42)   2.654/891   2.771/892   2.7	2027	Deschutes County	0.62209947%	0.62244192%	15,012,321,896	6,664,245,667	28,588	1,022,201,249	6,362,609	6,080,378	(282,231)		5,394	(53,251)
Company   0.1   Company   0.									•	•	•		•	0
2037   Polk Courny   0.178103289%   0.179028899%   15.012.321.898   6.684.246.667   77.088   1.022.201.249   1.850.013   2.237.669   2.470.464   5.3   14.546   70.00   2.331.450   2.301.231.2450   2.301.2450   2														(49,348)
2039   Multinormath Country   3.508898778'   3.490894416'   15.012,321.896   6.664,246.667   (1.01.346)   1.022.201.249   678.347   805.051   142.244   5.3   (265.103)   3.43.2040   2.0000000000000000000000000000000000									, . ,					(26,113)
2009   Malheur County   0.07002315%   0.06808144%   15.012,321,886   6.684,245,667   (305,883)   10.22,201,249   261,240   2,173,020   (441,270 ) 5.3   35.0064   (83.2 )   2.0064														
2040   Bertino Country   0.2331446/9%   0.25575109/%   15.012.321.886   6.684.246.667   1.082.717   1.022.201.249   2.614.230   2.173.020   (441.270)   5.3   356.064   (83.22)   2.044   2.														34,386
2042 Josephine County 0,18290501% 0,17062461% 15,012,321,896 6,664,245,667 (63,072) 10,222,201,249 460,044 337,456 72,588 5.3 (193,439) 72,8														(83,258)
2054 Crook County 0.0147500% 0.0149750% 0.014937% 15.012.321,886 6.664.245,667 (19.09) 1.022.2012.49 14,600 16.286 1.886 5.3 (2.455) 3 2052 Tillamook County 0.0016454% 0.00009245% 15.012.321,886 6.664.245,667 (19.09) 1.022.2012.49 9.65 0 (9.45) 5.3 (19.0) (17.0016) 1.0016,1.	2042	•										5.3		72,805
2650 Wallows County 0.00158287% 0.00158287% 15,012,321,886 6,684,245,667 (12,903) 1.022,201,249 14,600 16,286 1,886 5.3 (2,435) 3 2052 Millmook County 0.0000545% 0.00005245% 15,012,321,886 6,684,245,667 (19,009) 1.022,012,49 945 0 (945) 5.3 (19,000) 2075 State Judiciary 0.27158347% 0.29152001% 15,012,321,886 6,684,245,667 (1,007) 1.022,201,249 1,387,370 1,3723,489 748,479 5.3 320,323 141,2 2100 City of Roseburg 0.14786181% 0.1372347% 15,012,321,886 6,684,245,667 (12,1641) 1,022,201,249 1,387,370 1,728,030 340,660 5.3 (192,762) 142,2 2101 City of Salem 0.97424987% 0.94775487% 15,012,321,886 6,684,245,667 (22,118,23) 1,022,201,249 4,000,006 3,889,462 (18,5554) 5.3 (417,325) 112,3 2103 City of Medirad 0.39473717% 0.33802745% 15,012,321,886 6,684,245,667 (24,118,23) 1,022,201,249 4,000,006 3,889,462 (18,5554) 5.3 (120,781) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (120,781) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (120,781) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (120,781) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,889,462 (18,554) 5.3 (15,238) 1,022,201,249 4,000,006 3,489,402 4,000,	2043	Lincoln County	0.04568053%	0.04500526%	15,012,321,896	6,664,245,667	(56,372)	1,022,201,249	460,044	387,456	(72,588)		(10,636)	(13,696)
2095 Illamook Country														(1,244)
299 State Judiciary														318
2101 City of Roseburg 0.14796181% 0.1377377% 1.012.221.896 6.664.245.667 (1.021.641) 1.022.201.249 1.387.370 1.728.030 34.0.660 5.3 (192.762) 61.22 (19.0.666) 1.000000000000000000000000000000000000										•				(178)
2101 Cily of Salem														
2102 Cily of Medrord 2103 Cily of Albany 2104 0, 39976371% 2105 0, 39209661% 2105 0, 39209661% 2106 Cily of Albany 3, 34773710% 3, 392092743% 4, 15, 101, 22, 11, 2886 4, 664, 245, 667 4, 13, 675, 13, 10, 22, 201, 249 4, 04, 08, 08, 13, 14, 07, 138 518, 17 5, 3 5, 11, 08, 29, 29, 10, 10, 11, 20, 201, 249 5, 20, 644 5, 27, 64, 28, 28, 27 5, 2106 5, 101, of Albany 5, 101,														112,361
2104   Cily of Ashland   0.23213784%   0.21576811%   15.012.321.896   6.684.245.667   (1.367.543)   1.022.201.249   2.205.464   2.745.886   540.422   5.3   (256.027)   101.9														(22,369)
2105 City of Astoria 0.076601444% 0.082712667% 15.012.321.896 6.664.245.667 510.169 1.022.201.249 845.490 983.126 137.636 5.3 96.258 25.9 2107 City of Bend 0.37779751% 0.39951843% 15.012.321.896 6.664.245.667 (875.615) 1.022.201.249 4.872.804 4.629.173 (243.631) 5.3 (127.475) 4.59 2107 City of Bend 0.37779751% 0.39951843% 15.012.321.896 6.664.245.667 1.813.279 1.022.201.249 4.083.882 5.435.611 1.351,729 5.3 342.128 255.0 2107 City of Canby 0.06405987% 0.0671943% 15.012.321.896 6.664.245.667 261.417 1.022.201.249 866.831 664.043 (22.788) 5.3 49.324 (4.3.615) 1.017 of Coquille 0.02216749% 0.02018984% 15.012.321.896 6.664.245.667 19.397 1.022.201.249 866.831 664.043 (22.788) 5.3 49.324 (4.3.615) 1.017 of Coquille 0.02015749% 0.02038984% 15.012.321.896 6.664.245.667 19.397 1.022.201.249 13.860.894 14.818.820 957.956 5.3 21.2778 180.7 2112 City of Eugene 1.34247606% 1.34598462% 15.012.321.896 6.664.245.667 (1.072) 1.022.201.249 13.860.894 14.818.820 957.956 5.3 21.2778 180.7 2112 City of Grants Pass 0.18060076% 0.17051725% 15.012.321.896 6.664.245.667 (1.072) 1.022.201.249 1.743.029 2.315.594 572.565 5.3 (158.86) 108.0 2114 City of Grants Pass 0.18060076% 0.17051725% 15.012.321.896 6.664.245.667 (22.518 1.022.201.249 1.743.029 2.315.594 572.565 5.3 (158.86) 108.0 2114 City of Grants Pass 0.51694166% 0.54735502% 15.012.321.896 6.664.245.667 (22.518 1.022.201.249 5.367.008 3.737.708 (1.62.90.27) 5.3 (158.86) 108.0 2114 City of Grants Pass 0.51694166% 0.54735502% 15.012.321.896 6.664.245.667 (24.69.907) 1.022.201.249 5.367.008 3.737.708 (1.62.90.27) 5.3 (146.020) 470.9 2117 City of McMinnville 0.22910710% 0.21761806% 15.012.321.896 6.664.245.667 (959.114) 1.022.201.249 5.367.008 3.737.708 (1.62.90.27) 5.3 (146.020) 470.9 2117 City of McMinnville 0.22910710% 0.21761806% 15.012.321.896 6.664.245.667 (959.114) 1.022.201.249 789.588 548.134 (241.454) 5.3 (72.506 (45.506) 1.008.4 1.009.777 3.183 5.3 (140.69.94) 1.009.9777 3.183 5.3 (140.69.94) 1.009.9777 3.183 5.3 (140.69.94) 1.009.9777 3.183 5.3 (140.69.94) 1.009.9777 3.18	2103	City of Albany			15,012,321,896									104,116
2106 City of Beaverton 0.48479016% 0.47669710% 15.012.321.896 6.664.245.667 (675.615) 1.022.201.249 4.872.804 4.629.173 (243.631) 5.3 (127.475) (45.90) (17.40														101,966
2107 City of Bend 0.37779751% 0.39951843% 15,012,321,896 6,664,245,667 1,813,279 1,022,201,249 4,083,882 5,435,611 1,351,729 5.3 342,128 255,0 2109 City of Capulle 0.0405987% 0.06719134% 15,012,321,896 6,664,245,667 261,417 1,022,201,249 208,425 215,928 7,503 5.3 3,660 1,4 4,3 1,000,000,000,000,000,000,000,000,000,0														25,969
2109 City of Canby 2107 City of Canby 2108 City of Capulle 2109 City of Forest Grove 2109 City of Gresham 2109 City of Hillsboro 2109 City of Hillsboro 2109 City of Hillsboro 2109 City of Hillsboro 2109 City of Michinville 2109 City of Michinville 2109 City of Ontario 2109 City of Lake Oswego 2109 City of Porland 2109 City of Porla														(45,968)
2110 Cify of Coquille 0.02015749% 0.02038984% 15,012,321,896 6,664,245,667 19,397 1,022,201,249 208,425 215,828 7,503 5.3 3,660 1,4 2111 City of Eugene 1.34247606% 1.35598482% 15,012,321,896 6,664,245,667 1,127,722 1,022,201,249 1860,894 14,818,820 957,926 5.3 212,778 180,77 2112 City Of Forest Grove 0.00007688% 0.00006384% 15,012,321,896 6,664,245,667 (1,072) 1,022,201,249 653 52,183 51,530 5.3 (202) 9,7, 2113 City of Grants Pass 0.18060076% 0.17051725% 15,012,321,896 6,664,245,667 (841,779) 1,022,201,249 1,743,029 2,315,594 572,565 5.3 (158,826) 108,0 2114 City of Gresham 0.51758719% 0.52504421% 15,012,321,896 6,664,245,667 622,518 1,022,201,249 5,595,070 8,091,367 2,496,097 5.3 (466,020) 470,9 2115 City of Millsboro 0.57694156% 0.54735502% 15,012,321,896 6,664,245,667 (2,518 1,022,201,249 5,595,070 8,091,367 2,496,097 5.3 (466,020) 470,9 2117 City of McMinriville 0.22910710% 0.21761806% 15,012,321,896 6,664,245,667 (959,114) 1,022,201,249 2,224,495 7,569,541 5,345,046 5.3 (180,965) 1,008,4 2118 City of Origin 0.0764070% 0.07724391% 15,012,321,896 6,664,245,667 (959,114) 1,022,201,249 2,224,495 7,569,541 5,345,046 5.3 (180,965) 1,008,4 2119 City of Oregon City 0.0764070% 0.07724391% 15,012,321,896 6,664,245,667 (384,800 1,022,201,249 1,406,594 1,409,777 3,18 5.3 14,088 6,664,245,667 (2,582,276) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2120 City of Portland 3.78332893% 3.71313021% 15,012,321,896 6,664,245,667 (5,580,243) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2121 City of Portland 3.78332893% 3.71313021% 15,012,321,896 6,664,245,667 (5,580,243) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2121 City of Portland 3.78332893% 3.71313021% 15,012,321,896 6,664,245,667 (5,580,243) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2122 City of Portland 3.78332893% 3.71313021% 15,012,321,896 6,664,245,667 (5,580,243) 1,022,201,249 1,148,512 1,137,690 (961,018) 5.3 (30,864 (2,04,044) 1,000,044) 1,000,044 1,000,044 1,000,044 1,000,044 1,000,044 1,00														
2111 City of Eugene 1,34247606% 1,35598482% 15,012,321,896 6,664,245,667 1,127,722 1,022,201,249 13,860,894 14,818,20 95,926 5.3 212,778 180,7 2112 City of Forest Grove 0,00007688 0,00006384% 15,012,321,896 6,664,245,667 (1,072) 1,022,201,249 653 52,183 51,500 5.3 (202) 9,7 2113 City of Grants Pass 0,18060076% 0,17051725% 15,012,321,896 6,664,245,667 (841,779) 1,022,201,249 1,743,029 2,315,594 572,565 5.3 (158,826) 108,000,000,000,000,000,000,000,000,000,														1,416
2112 City Of Forest Grove 0.00007668% 0.00006384% 15,012,321,896 6,664,245,667 (1,072) 1,022,201,249 653 52,183 51,530 5.3 (202) 9,77 2113 City of Grants Pass 0.18060076% 0.17051725% 15,012,321,896 6,664,245,667 (841,779) 1,022,201,249 1,743,029 2,315,594 572,565 5.3 (158,826) 108,0 2114 City of Gresham 0.51758719% 0.52504421% 15,012,321,896 6,664,245,667 622,518 1,022,201,249 5,367,008 3,735,708 (1,629,300) 5.3 117,456 (307,421) 1,022,011,000,000,000,000,000,000,000,00														180,741
2114 Cify of Gresham 0.51758719% 0.52504421% 15,012,321,896 6,664,245,667 622,518 1,022,201,249 5,367,008 3,737,708 (1,629,300) 5.3 117,456 (307,4 2115 City of Hillsboro 0.57694156% 0.54735502% 15,012,321,896 6,664,245,667 (2,469,907) 1,022,201,249 5,595,070 8,091,367 2,496,297 5.3 (466,020) 470,9 2117 City of McMinnville 0.22910710% 0.21761806% 15,012,321,896 6,664,245,667 (959,114) 1,022,201,249 2,224,495 7,569,541 5,345,046 5.3 (180,965) 1,008,4 2118 City of Ortatio 0.07264070% 0.07724391% 15,012,321,896 6,664,245,667 384,280 1,022,201,249 789,588 548,134 (241,454) 5.3 72,506 (45,504) 1,008,4 2119 City of Oregon City 0.13670999% 0.13670440% 15,012,321,896 6,664,245,667 74,666 1,022,201,249 1,406,594 1,409,777 3,183 5.3 14,088 6 2120 City of Lake Oswego 0.35427271% 0.32393907% 15,012,321,896 6,664,245,667 (2,532,276) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2121 City of Portland 3.7833283% 3.71313021% 15,012,321,896 6,664,245,667 (5,860,243) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2121 City of Portland 0.110393720% 0.11235671% 15,012,321,896 6,664,245,667 (5,860,243) 1,022,201,249 1,145,512 1,137,694 (1,629,300) 5.3 (1,057,706) (185,450,450,450,450,450,450,450,450,450,45	2112													9,723
2115 Cify of Hillsboro 0.57694156% 0.54735502% 15,012,321,896 6,664,245,667 (2,469,907) 1,022,201,249 5,595,070 8,091,367 2,496,297 5.3 (466,020) 470,9 2117 City of McMinnville 0.22910710% 0.21761806% 15,012,321,896 6,664,245,667 (959,114) 1,022,201,249 2,224,495 7,569,541 5,345,046 5.3 (180,965) 1,008,4 2118 City of Oragin City 0.13670999% 0.13760440% 15,012,321,896 6,664,245,667 74,666 1,022,201,249 789,588 548,144 (241,454) 5.3 72,506 (45,564) 2119 City of Oragin City 0.13670999% 0.13760440% 15,012,321,896 6,664,245,667 74,666 1,022,201,249 1,406,594 1,409,777 3,183 5.3 14,088 6 2120 City of Lake Oswego 0.35427271% 0.32393907% 15,012,321,896 6,664,245,667 (2,580,2276) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2121 City of Portland 0.11039720% 0.11235671% 15,012,321,896 6,664,245,667 (5,860,243) 1,022,201,249 1,148,512 1,137,694 (91,018) 5.3 (30,864 (2,24),244) 1,149,777 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,102,201,249 1,148,512 1,137,694 (1,108,706) 1,102,201,249 1,102,201,24	2113	City of Grants Pass	0.18060076%	0.17051725%	15,012,321,896	6,664,245,667	(841,779)	1,022,201,249	1,743,029	2,315,594	572,565		(158,826)	108,031
2117 Cify of McMinnville 0.22910710% 0.21761806% 15,012,321,896 6,664,245,667 (959,114) 1,022,201,249 2,224,495 7,569,541 5,345,046 5.3 (180,965) 1,008,4 2118 City of Ontario 0.07264070% 0.07724391% 15,012,321,896 6,664,245,667 384,280 1,022,201,249 789,588 548,134 (21,4,54) 5.3 72,506 (45,54) 1,008,4 2,008,4 2,009,4														(307,415)
2118 City of Ontario 0.07264070% 0.07724391% 15,012,321,896 6,664,245,667 384,280 1,022,201,249 789,588 548,134 (241,454) 5.3 72,506 (45,50,50)														470,999
2119 City of Oregon City 0.13670999% 0.13760440% 15,012,321,896 6,664,245,667 74,666 1,022,201,249 1,406,594 1,409,777 3,183 5.3 14,088 6 2120 City of Lake Oswego 0.35427271% 0.3293907% 15,012,321,896 6,664,245,667 (2,532,276) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1														
2120 City of Lake Oswego 0.35427271% 0.32393907% 15,012,321,896 6,664,245,667 (2,532,276) 1,022,201,249 3,311,309 4,281,109 969,800 5.3 (477,788) 182,9 2121 City of Portland 3.76332893% 3.71313021% 15,012,321,896 6,664,245,667 (5,860,243) 1,022,201,249 37,955,663 36,972,902 (982,761) 5.3 (1,105,706) (185,4 212) (2,107,107,107,107,107,107,107,107,107,107														(45,557) 601
2121 City of Portland 3.78332893% 3.71313021% 15,012,321,896 6,664,245,667 (5,860,243) 1,022,201,249 37,955,663 36,972,902 (982,761) 5.3 (1,105,706) (185,45) (2122 City of Redmond 0.11039720% 0.11235671% 15,012,321,896 6,664,245,667 163,581 1,022,201,249 1,148,512 1,137,694 (10,818) 5.3 30,864 (2,004)		- , , ,												182,981
2122 City of Redmond 0.11039720% 0.11235671% 15,012,321,896 6,664,245,667 163,581 1,022,201,249 1,148,512 1,137,694 (10,818) 5.3 30,864 (2,0														(185,427)
2123 City of St Helens 0.05635145% 0.05093834% 15,012,321,896 6,664,245,667 (451,890) 1,022,201,249 520,692 729,305 208,613 5.3 (85,262) 39,3														(2,041)
	2123	City of St Helens	0.05635145%	0.05093834%	15,012,321,896	6,664,245,667	(451,890)	1,022,201,249	520,692	729,305	208,613	5.3	(85,262)	39,361



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
E1		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer	Emplement Astro-1	Net Deferred	A	Change in Proportionate	Employer Contributions
Employer Number	Employer Name	Share at Prior Measurement Date	Share at Current Measurement Date	Liability at Prior Measurement Date	Outflow/(Inflow) at Prior Measurement Date	Change in Proportionate Share	Measurement Period*	Proportionate Share of Contributions*	Employer Actual Contributions*	Outflow(Inflow) Due to Employer Contributions	Amortization Period	Share Recognized During Measurement Period	Recognized During Measurement Period
2125	City of Vernonia	0.00486952%		15,012,321,896	6,664,245,667	161,085	1,022,201,249	69,501	37,526	(31,975)	5.3	30,393	(6,033)
2126	City of West Linn	0.09952936%		15,012,321,896	6,664,245,667	284,930	1,022,201,249	1,052,279	1,089,394	37,115	5.3	53,760	7,003
2127	City of Cottage Grove	0.05854618%		15,012,321,896	6,664,245,667	194,034	1,022,201,249	622,219	576,868	(45,351)	5.3	36,610	(8,557)
2128 2129	City of Tillamook	0.02219285% 0.00256239%		15,012,321,896	6,664,245,667 6.664,245,667	44,872 264.104	1,022,201,249	232,350 58.532	245,573 33.905	13,223 (24,627)	5.3 5.3	8,466 49.831	2,495
2129	City of Sweet Home City of Drain	0.002562397		15,012,321,896 15,012,321,896	6,664,245,667	204,104	1,022,201,249 1,022,201,249	70,943	63,554	(7,389)	5.3	3.805	(4,647) (1,394)
2132	Eugene Water & Electric Board	0.70531024%		15,012,321,896	6,664,245,667	(6,511,919)		6,412,322	8,256,069	1,843,747	5.3	(1,228,664)	347,877
2138	City of Hood River	0.05393323%		15,012,321,896	6,664,245,667	(278,998)		517,144	652,233	135,089	5.3	(52,641)	25,488
2139	City of Reedsport	0.01052925%	0.01042347%	15,012,321,896	6,664,245,667	(8,831)	1,022,201,249	106,549	28,190	(78,359)	5.3	(1,666)	(14,785)
2140	City of Lebanon	0.05938091%		15,012,321,896	6,664,245,667	191,780	1,022,201,249	630,475	649,727	19,252	5.3	36,185	3,632
2142 2143	City of Sherwood	0.08251518% 0.00231997%		15,012,321,896	6,664,245,667 6,664,245,667	66,925 5,782	1,022,201,249	851,666 24,423	981,942 33,585	130,276 9,162	5.3 5.3	12,627 1,091	24,580
2143 2145	City of Oakland City of Vale	0.002319979		15,012,321,896 15,012,321,896	6,664,245,667	17,053	1,022,201,249 1,022,201,249	24,423 58,471	33,585 76,350	9,162 17,879	5.3 5.3	3,218	1,729 3,373
2146	City of Prineville	0.02909799%		15,012,321,896	6,664,245,667	158,958	1,022,201,249	316.904	192,010	(124,894)	5.3	29,992	(23,565)
2147	City of Wheeler	0.00193431%		15,012,321,896	6,664,245,667	(3,203)		19,380	19,679	299	5.3	(604)	56
2148	City of Klamath Falls	0.09248144%	0.08938908%	15,012,321,896	6,664,245,667	(258,153)	1,022,201,249	913,736	776,513	(137,223)	5.3	(48,708)	(25,891)
2149	City of Canyonville	0.003671349		15,012,321,896	6,664,245,667	(85,909)		27,009	32,788	5,779	5.3	(16,209)	1,090
2150	City of Bandon	0.02548234%		15,012,321,896	6,664,245,667	(124,400)		245,248	313,519	68,271	5.3	(23,472)	12,881
2152 2154	City of Coos Bay	0.10173795%		15,012,321,896	6,664,245,667 6,664,245,667	(458,397)	1,022,201,249	983,837 997,452	962,875 920,915	(20,962) (76,537)	5.3 5.3	(86,490) 45,681	(3,955) (14,441)
2154	City of Pendleton City of Corvallis	0.09467864% 0.30548278%		15,012,321,896 15,012,321,896	6,664,245,667	242,107 (1,170,153)	1,022,201,249 1,022,201,249	2,979,367	2,830,314	(149,053)	5.3	(220,784)	(28,123)
2157	City of Monmouth	0.039861229		15,012,321,896	6,664,245,667	(285,307)	1,022,201,249	372,527	384,532	12,005	5.3	(53,832)	2,265
2158	City of Milton-Freewater	0.05304484%		15,012,321,896	6,664,245,667	(127,188)	1,022,201,249	526,651	684,178	157,527	5.3	(23,998)	29,722
2159	City of Baker City	0.04763956%	0.04692670%	15,012,321,896	6,664,245,667	(59,510)	1,022,201,249	479,685	557,831	78,146	5.3	(11,228)	14,745
2160	City of Hermiston	0.07036251%		15,012,321,896	6,664,245,667	124,850	1,022,201,249	734,534	845,859	111,325	5.3	23,557	21,005
2161	City of Pilot Rock	0.00392252%		15,012,321,896	6,664,245,667	20,604	1,022,201,249	42,619	44,861	2,242	5.3	3,888	423
2162 2163	City of Clatskanie	0.01627562%		15,012,321,896 15,012,321,896	6,664,245,667	(73,988) 52.491	1,022,201,249	157,310 1.038.635	71,559 945,726	(85,751) (92,909)	5.3 5.3	(13,960) 9,904	(16,179) (17,530)
2163	City of Milwaukie City of Cornelius	0.10097892% 0.02409154%		15,012,321,896	6,664,245,667 6,664,245,667	(202,369)	1,022,201,249 1,022,201,249	1,038,635	945,726 252,297	(92,909)	5.3 5.3	(38,183)	(17,530)
2166	City of Nyssa	0.009882719		15,012,321,896	6.664.245.667	16,789	1,022,201,249	103,077	100,134	(2,943)	5.3	3,168	(555)
2167	City of Athena	0.001422229		15,012,321,896	6,664,245,667	83,056	1,022,201,249	24,708	15,189	(9,519)	5.3	15,671	(1,796)
2168	City of Oakridge	0.01555544%	0.01500921%	15,012,321,896	6,664,245,667	(45,600)	1,022,201,249	153,424	218,306	64,882	5.3	(8,604)	12,242
2170	City of Madras	0.02025036%		15,012,321,896	6,664,245,667	67,190	1,022,201,249	215,227	238,122	22,895	5.3	12,677	4,320
2172	City of Sandy	0.04639990%		15,012,321,896	6,664,245,667	164,767	1,022,201,249	494,476	560,090	65,614	5.3	31,088	12,380
2174 2175	City of Mt Angel City of Umatilla	0.00839207% 0.01649748%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(80,075) 44,158	1,022,201,249 1,022,201,249	75,979 174,044	70,203 112,060	(5,776) (61,984)	5.3 5.3	(15,108) 8,332	(1,090) (11,695)
2176	City of Scappoose	0.021763329		15,012,321,896	6,664,245,667	335.341	1,022,201,249	263.527	339.607	76.080	5.3	63.272	14.355
2177	City of Condon	0.00234365%		15,012,321,896	6,664,245,667	12,566	1,022,201,249	25,496	39,980	14,484	5.3	2,371	2,733
2178	City of Boardman	0.01506797%	0.01645585%	15,012,321,896	6,664,245,667	115,861	1,022,201,249	168,212	169,602	1,390	5.3	21,861	262
2179	City of Estacada	0.01036890%		15,012,321,896	6,664,245,667	30,369	1,022,201,249	109,710	152,184	42,474	5.3	5,730	8,014
2180	City of Enterprise	0.00988413%		15,012,321,896	6,664,245,667	(117,702)		86,623	108,429	21,806	5.3	(22,208)	4,114
2181	City of Central Point	0.05921294%		15,012,321,896	6,664,245,667	(482,142)		546,238	633,548	87,310	5.3	(90,970)	16,474
2182 2183	City of Cascade Locks City of Myrtle Point	0.00874994% 0.01337302%		15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	5,120 (52,094)	1,022,201,249 1,022,201,249	90,069 130.320	121,211 96,556	31,142 (33,764)	5.3 5.3	966 (9,829)	5,876 (6,371)
2184	City of Port Orford	0.00557073%		15,012,321,896	6,664,245,667	44,499	1,022,201,249	62,393	64,879	2,486	5.3	8,396	469
2185	City of Wood Village	0.00981442%		15,012,321,896	6,664,245,667	(75,523)	1,022,201,249	91,075	103,787	12,712	5.3	(14,250)	2,398
2186	City of Chiloquin	0.00063386%		15,012,321,896	6,664,245,667	(2,555)	1,022,201,249	6,166	11,481	5,315	5.3	(482)	1,003
2187	City of Philomath	0.01787052%		15,012,321,896	6,664,245,667	(600)		182,599	176,199	(6,400)	5.3	(113)	(1,208)
2188	City of Talent	0.01323841%		15,012,321,896	6,664,245,667	49,824	1,022,201,249	141,424	128,208	(13,216)	5.3	9,401	(2,494)
2189	City of Willamina	0.00000000%		15,012,321,896	6,664,245,667 6.664,245,667	0 (6 442)	1,022,201,249	0	4,545	4,545	5.3	0 (4.240)	858
2191 2192	City of Huntington City of North Plains	0.00138187% 0.00898444%		15,012,321,896 15,012,321,896	6,664,245,667	(6,412) (130,954)		13,340 75,804	24,067 70,070	10,727 (5,734)	5.3 5.3	(1,210) (24,708)	2,024 (1,082)
2193	City of Heppner	0.001064649		15,012,321,896	6,664,245,667	(28,396)		7,406	70,070	(7,406)	5.3	(5,358)	(1,397)
2194	City of Cave Junction	0.00594268%		15,012,321,896	6,664,245,667	(53,683)		54,173	60,707	6,534	5.3	(10,129)	1,233
2195	City of Metolius	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	227	227	5.3	0	43
2196	City of Hubbard	0.01026484%		15,012,321,896	6,664,245,667	(125,719)		89,533	121,906	32,373	5.3	(23,721)	6,108
2197	City of Myrtle Creek	0.01106293%		15,012,321,896	6,664,245,667	(7,443)		112,174	97,831	(14,343)	5.3	(1,404)	(2,706)
2198	City of Carlton	0.00418473%		15,012,321,896	6,664,245,667 6,664,245,667	(35,414)		38,440 293,298	12,691	(25,749) 55,374	5.3 5.3	(6,682) (52,985)	(4,858) 10,448
2199	City of Junction City	0.03205670%	0.02869278%	15,012,321,896	0,004,245,067	(280,822)	1,022,201,249	293,298	348,672	55,374	5.3	(52,985)	10,448



### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2200	City of Wallowa	0.00137394%	0.00136628%	15,012,321,896	6,664,245,667	(640)			10,203	(3,763)	5.3	(121)	(710)
2201	City of Coburg	0.00542243%		15,012,321,896	6,664,245,667	24,696			38,456	(19,996)	5.3	4,660	(3,773)
2202	City of Dallas	0.05729334%		15,012,321,896	6,664,245,667	(266,892)			660,191	107,218	5.3 5.3	(50,357)	20,230
2203 2204	City of Rockaway Beach City of Burns	0.00799472% 0.00690547%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	145,731 (3,093	1,022,201,249 ) 1,022,201,249		104,317 71,571	4,751 1,362	5.3	27,496 (584)	896 257
2204	City of Elgin	0.00000000%		15,012,321,896	6,664,245,667	(3,093)	1,022,201,249		71,571	1,302	5.3	(564)	257
2206	City of Weston	0.00100366%		15,012,321,896	6,664,245,667	10,208			9.416	(2,093)	5.3	1,926	(395)
2207	City of Mill City	0.00309191%		15,012,321,896	6,664,245,667	(35,685)			27,093	(143)	5.3	(6,733)	(27)
2208	City of Fairview	0.03379902%		15,012,321,896	6,664,245,667	(171,389			318,034	(6,474)	5.3	(32,338)	(1,222)
2209	City of Monroe	0.00000000%	0.00050274%	15,012,321,896	6,664,245,667	41,969	1,022,201,249	5,139	0	(5,139)	5.3	7,919	(970)
2210	City of Helix	0.00018817%	0.00017816%	15,012,321,896	6,664,245,667	(836)	) 1,022,201,249	1,821	1,045	(776)	5.3	(158)	(146)
2211	City of Jefferson	0.00000000%		15,012,321,896	6,664,245,667	0	.,,		0	0	5.3	0	0
2212	Town of Lakeview	0.00962310%		15,012,321,896	6,664,245,667	(69,767)			47,467	(42,358)	5.3	(13,164)	(7,992)
2213	City of Stanfield	0.00000000%		15,012,321,896	6,664,245,667	2,991	1,022,201,249		0	(366)	5.3	564	(69)
2214	City of Yamhill	0.00391381%		15,012,321,896	6,664,245,667	39,554	1,022,201,249		41,613	(3,237)	5.3	7,463	(611)
2215 2216	City of Powers	0.00000000%		15,012,321,896	6,664,245,667 6,664,245,667	0 (127,925)			0 374,179	0 1,921	5.3 5.3	0 (24,137)	0 362
2216	City of Brookings City of Sutherlin	0.03794972% 0.01951972%		15,012,321,896 15,012,321,896	6,664,245,667	(127,863)			159.761	(24,113)	5.3 5.3	(24,137)	(4,550)
2218	City of Sufferini	0.01931972%		15,012,321,896	6,664,245,667	(1,051)			15.869	(3,763)	5.3	(198)	(4,330)
2219	City of Sheridan	0.00751959%		15,012,321,896	6,664,245,667	(64,574			74,273	5,315	5.3	(12,184)	1,003
2220	City of Garibaldi	0.00525087%		15.012.321.896	6,664,245,667	4.454	1.022.201.249		65.732	11.512	5.3	840	2.172
2221	City of Sisters	0.00838791%		15,012,321,896	6,664,245,667	1,899	1,022,201,249		62,589	(23,385)	5.3	358	(4,412)
2222	City of Jacksonville	0.01015905%	0.01037349%	15,012,321,896	6,664,245,667	17,901	1,022,201,249	106,038	140,110	34,072	5.3	3,378	6,429
2223	City of Cannon Beach	0.02099759%	0.02241974%	15,012,321,896	6,664,245,667	118,722	1,022,201,249	229,175	271,860	42,685	5.3	22,400	8,054
2224	City of Falls City	0.00237661%		15,012,321,896	6,664,245,667	(75,807)			16,876	1,865	5.3	(14,303)	352
2225	City of Echo	0.00267184%		15,012,321,896	6,664,245,667	(11,995			40,697	14,854	5.3	(2,263)	2,803
2226	City of Hines	0.00568081%		15,012,321,896	6,664,245,667	(168,158			38,094	615	5.3	(31,728)	116
2227	Town Of Bonanza	0.00000000%		15,012,321,896	6,664,245,667	0			0	0	5.3	0	0
2228 2229	City of Turner	0.00504924%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(79,709) (22,751)			60,585 39,930	18,732	5.3 5.3	(15,039)	3,534 (4,905)
2231	City of John Day City of Banks	0.00672200% 0.00309074%		15,012,321,896	6,664,245,667	(59,347)			11,507	(25,997) (12,820)	5.3	(4,293) (11,198)	(4,905)
2232	City of Joseph	0.00214370%		15,012,321,896	6,664,245,667	(5,551)			11,878	(9,355)	5.3	(1,047)	(1,765)
2233	City of Lafayette	0.00437586%		15,012,321,896	6,664,245,667	87,541	1,022,201,249		59,957	4,508	5.3	16,517	851
2234	City of Aumsville	0.00944806%		15,012,321,896	6,664,245,667	(42,439			59,735	(31,647)	5.3	(8,007)	(5,971)
2235	City of Amity	0.00387868%		15,012,321,896	6,664,245,667	(163,044			21,638	1,954	5.3	(30,763)	369
2236	City of Creswell	0.00803325%	0.00797611%	15,012,321,896	6,664,245,667	(4,770)	) 1,022,201,249	81,532	92,027	10,495	5.3	(900)	1,980
2237	City of Troutdale	0.05321733%		15,012,321,896	6,664,245,667	(2,756,324)			286,156	79,673	5.3	(520,061)	15,033
2238	City of Warrenton	0.03340720%		15,012,321,896	6,664,245,667	(104,108)			384,642	55,901	5.3	(19,643)	10,547
2240	City of Wilsonville	0.11160605%		15,012,321,896	6,664,245,667	(671,599)			1,161,892	103,289	5.3	(126,717)	19,488
2241	City of Bay City	0.00317900%		15,012,321,896	6,664,245,667	6,433	1,022,201,249		26,678	(6,605)	5.3	1,214	(1,246)
2242 2243	City of Gaston City Of Brownsville	0.00000000% 0.00594577%		15,012,321,896 15.012.321.896	6,664,245,667 6,664,245,667	(205.200)	1,022,201,249		0	(24 620)	5.3 5.3	0 (FF 745)	0 (4.645)
2243	City of Lakeside	0.00394577%		15,012,321,896	6,664,245,667	(295,290) (23,577)			13,887	(24,620) (16,438)	5.3 5.3	(55,715) (4,448)	(4,645) (3,102)
2245	City of Dundee	0.00324908%		15,012,321,896	6,664,245,667	4.826	1,022,201,249		77,189	6,946	5.3	911	1,311
2246	City of Merrill	0.00056012%		15,012,321,896	6,664,245,667	(2,203)			2,622	(2,834)	5.3	(416)	(535)
2247	City of Malin	0.00115198%		15,012,321,896	6,664,245,667	(3,288)			13,645	2,272	5.3	(620)	429
2248	City of Fossil	0.00081746%		15,012,321,896	6,664,245,667	7.978			5.798	(3,535)	5.3	1,505	(667)
2249	City of Phoenix	0.01115636%	0.01064887%	15,012,321,896	6,664,245,667	(42,366)			39,188	(69,665)	5.3	(7,994)	(13,144)
2250	City of Gold Beach	0.00509155%	0.00479798%	15,012,321,896	6,664,245,667	(24,508)	1,022,201,249	49,045	91,134	42,089	5.3	(4,624)	7,941
2251	City of Rogue River	0.00795005%		15,012,321,896	6,664,245,667	7,781	1,022,201,249		123,685	41,467	5.3	1,468	7,824
2252	City of Dayton	0.00347679%		15,012,321,896	6,664,245,667	(16,934)			20,743	(12,723)	5.3	(3,195)	(2,401)
2253	Town of Butte Falls	0.00024706%		15,012,321,896	6,664,245,667	(3,256)			0	(2,127)	5.3	(614)	(401)
2254	City of Shady Cove	0.00042319%		15,012,321,896	6,664,245,667	58,834	1,022,201,249		2,995	(8,535)	5.3	11,101	(1,610)
2255	Town of Canyon City	0.00163996%		15,012,321,896	6,664,245,667	(3,283)			17,961	1,599	5.3	(619)	302
2256 2257	City of Jordan Valley City of Culver	0.00000000% 0.00184728%		15,012,321,896 15.012.321.896	6,664,245,667 6,664,245,667	0 46.303			0 16.407	0 (8,146)	5.3 5.3	0 8,736	0 (1,537)
2257	City of Culver City of Adair Village	0.00184728% 0.00329581%		15,012,321,896	6,664,245,667	46,303 (118,658)			21,612	(8,146) 2,452	5.3 5.3	(22,388)	(1,537)
2259	Town Of Hammond	0.00329581%		15,012,321,896	6,664,245,667	(110,000)	1,022,201,249		21,012	2,452	5.3	(22,388)	463
2260	City of Riddle	0.00287451%		15,012,321,896	6.664.245.667	42.061	1.022.201.249		37.657	3.123	5.3	7.936	589
	. ,	3.3320740170	2.2000.00070	, , , ,	2,001,210,007	.2,001	.,022,201,240	0.,004	3.,557	3,.20	0	.,550	555



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Net Deferred Outflow(Inflow) Due to	System	Employer		Net Deferred		New Deferred Outflow/(Inflow) Due to Change in Proportionate	New Deferred Outflow/(Inflow) Due to Employer Contributions
Employer		Share at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in	Contributions for	Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Proportionate Share			Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2261 2262	City of Waldport City of Dufur	0.00202731% 0.00118566%	0.00330811% 0.00124090%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	106,922 4,612	1,022,201,249 1,022,201,249	33,816 12,684	37,707 13,216	3,891 532	5.3 5.3	20,174 870	734 100
2263	City of La Grande	0.02981855%		15,012,321,896	6,664,245,667	(228,863)	1,022,201,249	276,782	292,360	15,578	5.3	(43,182)	2,939
2264	City of Carvais	0.00466158%		15,012,321,896	6.664.245.667	(49,820)	1,022,201,249	41.550	60,346	18,796	5.3	(9,400)	3,546
2265	City of Westfir	0.00031744%		15,012,321,896	6,664,245,667	5,395	1,022,201,249	3,905	852	(3,053)	5.3	1,018	(576)
2266	City of Vestili City of Irrigon	0.00540893%		15,012,321,896	6,664,245,667	(31,828)	1,022,201,249	51.393	56.778	5.385	5.3	(6,005)	1,016
2267	City of Independence	0.03134115%		15,012,321,896	6,664,245,667	(46,150)	1,022,201,249	314,719	340,717	25,998	5.3	(8,708)	4,905
2268	City of Harrisburg	0.00647747%		15,012,321,896	6,664,245,667	111,634	1,022,201,249	79,882	80,294	412	5.3	21,063	78
2269	City of Durham	0.00080591%		15,012,321,896	6,664,245,667	6,177	1,022,201,249	8,994	4,724	(4,270)	5.3	1,165	(806)
2270	City of Lyons	0.00080933%		15,012,321,896	6,664,245,667	(2,655)	1,022,201,249	7,948	9,138	1,190	5.3	(501)	225
2271	City of Columbia City	0.00590476%		15,012,321,896	6,664,245,667	(26,718)	1,022,201,249	57.087	70,538	13,451	5.3	(5,041)	2,538
2272	City of Aurora	0.00102596%		15,012,321,896	6,664,245,667	(8,539)	1,022,201,249	9,442	0	(9,442)	5.3	(1,611)	(1,782)
2273	City of Silverton	0.03495655%	0.03384383%	15,012,321,896	6,664,245,667	(92,891)	1,022,201,249	345,952	376,129	30,177	5.3	(17,527)	5,694
2274	City of Gold Hill	0.00152060%	0.00126831%	15,012,321,896	6,664,245,667	(21,062)	1,022,201,249	12,965	2,050	(10,915)	5.3	(3,974)	(2,059)
2275	City of Toledo	0.01748515%		15,012,321,896	6,664,245,667	83,032	1,022,201,249	188,900	103,544	(85,356)	5.3	15,666	(16,105)
2276	City of Newport	0.02977186%	0.02427185%	15,012,321,896	6,664,245,667	(459,145)	1,022,201,249	248,107	270,502	22,395	5.3	(86,631)	4,225
2277	City Of Rajneeshpuram	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2278	City of Springfield	0.28938643%	0.30529198%	15,012,321,896	6,664,245,667	1,327,807	1,022,201,249	3,120,698	2,927,688	(193,010)	5.3	250,530	(36,417)
2279	City of Keizer	0.06186909%	0.05901791%	15,012,321,896	6,664,245,667	(238,018)	1,022,201,249	603,282	668,446	65,164	5.3	(44,909)	12,295
2280	City of Winston	0.01200647%	0.01058968%	15,012,321,896	6,664,245,667	(118,275)	1,022,201,249	108,248	60,321	(47,927)	5.3	(22,316)	(9,043)
2281	City of Manzanita	0.00872423%		15,012,321,896	6,664,245,667	(82,043)	1,022,201,249	79,133	68,479	(10,654)	5.3	(15,480)	(2,010)
2282	City of Eagle Point	0.01109847%		15,012,321,896	6,664,245,667	(135,703)	1,022,201,249	96,832	101,618	4,786	5.3	(25,604)	903
2283	City of Maupin	0.00138583%		15,012,321,896	6,664,245,667	112,703	1,022,201,249	27,966	11,162	(16,804)	5.3	21,265	(3,171)
2284	City of Halsey	0.00194698%		15,012,321,896	6,664,245,667	7,231	1,022,201,249	20,787	3,013	(17,774)	5.3	1,364	(3,354)
2285	City of Veneta	0.00965686%		15,012,321,896	6,664,245,667	(7,610)	1,022,201,249	97,781	114,707	16,926	5.3	(1,436)	3,194
2286	City of Millersburg	0.00279372%		15,012,321,896	6,664,245,667	(12,696)	1,022,201,249	27,003	24,083	(2,920)	5.3	(2,395)	(551)
2287	City of King City	0.00438784%		15,012,321,896	6,664,245,667	23,609	1,022,201,249	47,743	58,593	10,850	5.3	4,455	2,047
2288	City of Tualatin	0.13985297%		15,012,321,896	6,664,245,667	(1,217,215)	1,022,201,249	1,280,534	1,537,741	257,207	5.3	(229,663)	48,530
2289	City Of St Paul	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2290	City of Molalla	0.01652462%		15,012,321,896	6,664,245,667	(112,977)	1,022,201,249	155,081	222,312	67,231	5.3	(21,316)	12,685
2291	City of Florence	0.02535152%		15,012,321,896	6,664,245,667	165,247	1,022,201,249	279,378	201,276	(78,102)	5.3	31,179	(14,736)
2292	City of North Bend	0.04674612%		15,012,321,896	6,664,245,667	(375,772)	1,022,201,249	431,827	472,983	41,156	5.3	(70,900)	7,765
2293	City of Lowell	0.00046733%		15,012,321,896	6,664,245,667	124,353	1,022,201,249	20,004	26,124	6,120	5.3	23,463	1,155
2294	City of Depoe Bay	0.00837112%		15,012,321,896	6,664,245,667	(68,041)	1,022,201,249	77,238	88,953	11,715	5.3	(12,838)	2,210
2295	City of Tigard	0.07471861%		15,012,321,896	6,664,245,667	(146,807)	1,022,201,249	745,798	810,384	64,586	5.3	(27,699)	12,186
2296	City of Happy Valley	0.03026638%		15,012,321,896	6,664,245,667 6,664,245,667	886,124	1,022,201,249	417,887 97,965	500,998	83,111	5.3 5.3	167,193	15,681 (1,859)
2297 2298	City of Rainier	0.00805747% 0.07758981%		15,012,321,896 15,012,321,896	6,664,245,667	127,411 (563,649)	1,022,201,249 1,022,201,249	724,107	88,113 761,011	(9,852) 36,904	5.3 5.3	24,040 (106,349)	6,963
2296	City of Lincoln City	0.00048050%		15,012,321,896	6,664,245,667	(40,112)	1,022,201,249	724,107	2.085	2,085	5.3 5.3	(7,568)	393
2300	City of Dunes City City of Yachats	0.00048050%		15,012,321,896	6,664,245,667	(75,756)	1,022,201,249	53,127	55,719	2,005	5.3 5.3	(14,294)	489
2300	City of Moro	0.00010478%		15,012,321,896	6,664,245,667	(10,849)	1,022,201,249	8,649	3,054	(5,595)	5.3	(2,047)	(1,056)
2302	City of Mt. Vernon	0.00037011%		15,012,321,896	6,664,245,667	406	1,022,201,249	14,803	12,948	(1,855)	5.3	(2,047)	(350)
2303	City of Woodburn	0.10811181%		15,012,321,896	6,664,245,667	(726,004)	1,022,201,249	1,016,223	1,053,538	37,315	5.3	(136,982)	7,041
2304	City of Woodburn City of Gladstone	0.03732051%		15,012,321,896	6,664,245,667	(622,151)	1,022,201,249	305,310	360,467	55,157	5.3	(117,387)	10,407
2305	City of Elkton	0.00033060%		15,012,321,896	6,664,245,667	6,972	1,022,201,249	4,233	5,183	950	5.3	1,315	179
2306	City of Imbler	0.00000000%		15,012,321,896	6,664,245,667	0,5.2	1,022,201,249	0	963	963	5.3	0	182
2307	City of Yoncalla	0.00178077%		15,012,321,896	6,664,245,667	12,475	1,022,201,249	19,731	24,414	4,683	5.3	2,354	884
2308	City of North Powder	0.00071192%		15,012,321,896	6,664,245,667	(2,340)	1,022,201,249	6,991	7,227	236	5.3	(442)	45
2309	City of Gearhart	0.00508956%	0.00501680%	15,012,321,896	6,664,245,667	(6,074)	1,022,201,249	51,282	51,001	(281)	5.3	(1,146)	(53)
2501	Port of The Dalles	0.00093015%		15,012,321,896	6,664,245,667	49,672	1,022,201,249	15,590	3,264	(12,326)	5.3	9,372	(2,326)
2504	Oak Lodge Water District	0.01335595%		15,012,321,896	6,664,245,667	(148,144)	1,022,201,249	118,385	163,696	45,311	5.3	(27,952)	8,549
2507	Port of Astoria	0.01051450%		15,012,321,896	6,664,245,667	(35,655)	1,022,201,249	103,113	146,321	43,208	5.3	(6,727)	8,152
2508	Multnomah Drainage	0.01494540%		15,012,321,896	6,664,245,667	166,401	1,022,201,249	173,147	230,267	57,120	5.3	31,396	10,777
2510	Horsefly Irrigation District	0.00081610%		15,012,321,896	6,664,245,667	(11,163)	1,022,201,249	6,975	16,810	9,835	5.3	(2,106)	1,856
2511	Grants Pass Irrigation District	0.00569304%		15,012,321,896	6,664,245,667	(9,708)	1,022,201,249	57,006	62,926	5,920	5.3	(1,832)	1,117
2512	Port of Portland	0.68738950%	0.64370965%	15,012,321,896	6,664,245,667	(3,646,427)	1,022,201,249	6,580,008	5,650,416	(929,592)	5.3	(688,005)	(175,395)
2513	Port of Coos Bay	0.01473787%	0.01461429%	15,012,321,896	6,664,245,667	(10,316)	1,022,201,249	149,387	193,882	44,495	5.3	(1,946)	8,395
2515	Klamath County Fire District 1	0.09937868%	0.09603517%	15,012,321,896	6,664,245,667	(279,118)	1,022,201,249	981,673	900,772	(80,901)	5.3	(52,664)	(15,264)
2518	Clackamas County Housing Authority	0.02813710%	0.02640814%	15,012,321,896	6,664,245,667	(144,335)	1,022,201,249	269,944	327,755	57,811	5.3	(27,233)	10,908



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2519	Portland Housing Authority	0.15888919%	0.15329650%	15,012,321,896	6,664,245,667	(466,882)		1,566,999	1,424,291	(142,708)	5.3	(88,091)	(26,926)
2521	League of Oregon Cities	0.05950548%		15,012,321,896	6,664,245,667	(365,961)			942,740	379,285	5.3	(69,049)	71,563
2522	Lane Council of Governments	0.12262181%		15,012,321,896	6,664,245,667	(629,865)		1,176,316	1,480,672	304,356	5.3	(118,842)	57,426
2524	Oak Lodge Sanitary District	0.02108906%	0.01931317%	15,012,321,896	6,664,245,667	(148,252)		197,419	175,861	(21,558)	5.3	(27,972)	(4,068)
2526 2527	Clatskanie PUD	0.03954985% 0.02396475%	0.03846707% 0.02444806%	15,012,321,896	6,664,245,667	(90,391) 40,347	1,022,201,249	393,211 249,908	542,109 264.077	148,898 14,169	5.3 5.3	(17,055) 7.613	28,094 2,673
2527 2528	Deschutes Valley Water District Columbia River Fire & Rescue	0.02396475%	0.02444606%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(171,171)	1,022,201,249 1,022,201,249	249,908 461.404	448.942	(12,462)	5.3 5.3	(32,296)	(2,351)
2529	East Fork Irrigation District	0.00137876%	0.04313631%	15,012,321,896	6,664,245,667	39.747	1,022,201,249	18,961	20,591	1,630	5.3	7,499	308
2530	River Road Water District	0.00380209%		15,012,321,896	6,664,245,667	(41,167)		33.824	0	(33,824)	5.3	(7,767)	(6,382)
2531	Oregon School Boards Association	0.03733992%	0.03631538%	15,012,321,896	6,664,245,667	(85,529)	1,022,201,249	371,216	494,596	123,380	5.3	(16,138)	23,279
2533	Owyhee Irrigation District	0.02007105%	0.01725635%	15,012,321,896	6,664,245,667	(234,973)		176,395	264,691	88,296	5.3	(44,335)	16,660
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	o o	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2538	Clackamas Vector Control	0.00424368%	0.00207380%	15,012,321,896	6,664,245,667	(181,143)		21,198	48,014	26,816	5.3	(34,178)	5,060
2540	West Extension Irrigation District	0.00299822%	0.00216114%	15,012,321,896	6,664,245,667	(69,880)		22,091	23,345	1,254	5.3	(13,185)	237
2541	Jackson County Vector Control District	0.00072624%	0.00198504%	15,012,321,896	6,664,245,667	105,085	1,022,201,249	20,291	15,799	(4,492)	5.3	19,827	(848)
2542	Rainbow Water District	0.00607453%	0.00590320%	15,012,321,896	6,664,245,667	(14,303)	1,022,201,249	60,343	82,412	22,069	5.3	(2,699)	4,164
2544 2545	Santa Clara Rural Fire Protection District Council of Governments	0.00336968% 0.08319836%	0.00213673% 0.08216137%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(102,927) (86,568)		21,842 839.855	42,464 842,466	20,622 2,611	5.3 5.3	(19,420) (16,334)	3,891 493
2545 2547	Metzger Water District	0.00000000%	0.00216137%	15,012,321,896	6,664,245,667	(00,000)	1,022,201,249	039,000	042,400	2,011	5.3	(16,334)	493
2549	Roque River Fire District	0.01037753%	0.01151580%	15.012.321.896	6.664.245.667	95.024	1.022.201.249	117.715	126.324	8.609	5.3	17.929	1.624
2550	Nyssa Road Assessment District 2	0.00405800%	0.00289010%	15,012,321,896	6,664,245,667	(97,497)		29,543	68.064	38,521	5.3	(18,396)	7,268
2551	Sandy Fire Department	0.01130065%	0.01231535%	15,012,321,896	6.664.245.667	84.708	1.022.201.249	125.888	140.311	14.423	5.3	15.983	2,721
2552	Winston-Dillard Fire District	0.01227683%	0.01248734%	15,012,321,896	6,664,245,667	17,573	1,022,201,249	127,646	189,517	61,871	5.3	3,316	11,674
2553	Tangent Rural Fire Protection District	0.00251179%	0.00230820%	15,012,321,896	6,664,245,667	(16,996)	1,022,201,249	23,594	41,757	18,163	5.3	(3,207)	3,427
2555	Monroe Fire Department	0.00066707%	0.00067093%	15,012,321,896	6,664,245,667	322	1,022,201,249	6,858	8,692	1,834	5.3	61	346
2556	Jackson County Fire District 5	0.03925688%	0.04358174%	15,012,321,896	6,664,245,667	361,043	1,022,201,249	445,493	398,968	(46,525)	5.3	68,121	(8,778)
2557	Estacada Fire Department	0.00650796%	0.00853871%	15,012,321,896	6,664,245,667	169,529	1,022,201,249	87,283	29,319	(57,964)	5.3	31,987	(10,937)
2558	Boring Fire Department	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2559 2561	Keizer Fire Department	0.02796679%		15,012,321,896	6,664,245,667	338,067	1,022,201,249	327,272	320,638	(6,634) (1,983)	5.3 5.3	63,786 4,080	(1,252)
2562	Jefferson Rural Fire Protection District Odell Rural Fire Protection District	0.00308426% 0.00055100%	0.00334331% 0.00052762%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	21,625 (1,952)	1,022,201,249 1,022,201,249	34,175 5,393	32,192 20,504	15,111	5.3	(368)	(374) 2,851
2563	Central Oregon Irrigation District	0.02027829%	0.00032762%	15,012,321,896	6,664,245,667	(65,320)		199,287	254,942	55.655	5.3	(12,325)	10,501
2564	Illinois Valley Fire District	0.00422453%	0.00407524%	15,012,321,896	6,664,245,667	(12,463)		41,657	24,129	(17,528)	5.3	(2,352)	(3,307)
2567	Charleston Rural Fire Protection District	0.00233291%	0.00222089%	15,012,321,896	6,664,245,667	(9,352)		22,702	28,153	5,451	5.3	(1,765)	1,028
2568	Molalla Rural Fire Protection District 73	0.01428988%	0.01560444%	15,012,321,896	6,664,245,667	109,740	1,022,201,249	159,509	231,275	71,766	5.3	20,706	13,541
2569	Central Oregon Intergovernmental Council	0.03200949%	0.03224289%	15,012,321,896	6,664,245,667	19,485	1,022,201,249	329,587	485,285	155,698	5.3	3,676	29,377
2570	Port of St Helens	0.00414551%	0.00324460%	15,012,321,896	6,664,245,667	(75,209)	1,022,201,249	33,166	60,197	27,031	5.3	(14,190)	5,100
2571	Crystal Springs Water District	0.00360478%		15,012,321,896	6,664,245,667	1,774	1,022,201,249	37,065	39,732	2,667	5.3	335	503
2572	Local Government Personnel Institute	0.00212806%	0.00325644%	15,012,321,896	6,664,245,667	94,198	1,022,201,249	33,287	55,789	22,502	5.3	17,773	4,246
2573	Goshen Fire District	0.00275145%	0.00151424%	15,012,321,896	6,664,245,667	(103,283)		15,479	9,478	(6,001)	5.3	(19,487)	(1,132)
2575	Jefferson County Rural Fire Protection District 1	0.00437078%	0.00409740%	15,012,321,896	6,664,245,667	(22,822)		41,884	55,610	13,726	5.3	(4,306)	2,590
2576 2579	Depoe Bay Rural Fire Protection District La Pine Rural Fire Protection District	0.00689242% 0.02461205%	0.00665989% 0.02250846%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(19,412)		68,077 230,082	100,101 274,828	32,024 44,746	5.3 5.3	(3,663) (33,134)	6,042 8.443
2579 2580	Marion County Fire District 1	0.02461205%		15,012,321,896	6,664,245,667	(175,610) 15,436	1,022,201,249	586,577	770,780	184,203	5.3	2,912	34,755
2581	Port of Umatilla	0.00323600%	0.00286924%	15,012,321,896	6,664,245,667	(30,617)			26,471	(2,858)	5.3	(5,777)	(539)
2582	Talent Irrigation District	0.00323000%	0.00200924%	15,012,321,896	6,664,245,667	(13,053)		70.922	105.140	34.218	5.3	(2.463)	6,456
2585	Rogue River Valley Irrigation District	0.0070343776	0.00356980%	15,012,321,896	6,664,245,667	(17,496)		36,491	58,363	21,872	5.3	(3,301)	4,127
2587	Tualatin Valley Irrigation District	0.00216301%		15,012,321,896	6,664,245,667	(38,042)		17.452	24,057	6,605	5.3	(7,178)	1,246
2588	Clatskanie Rural Fire Protection District	0.01188185%	0.01059883%	15,012,321,896	6,664,245,667	(107,107)		108,341	94,703	(13,638)	5.3	(20,209)	(2,573)
2589	West Slope Water District	0.00725055%	0.00484003%	15,012,321,896	6,664,245,667	(201,232)		49,475	90,560	41,085	5.3	(37,968)	7,752
2590	Redmond Fire & Rescue	0.05709254%		15,012,321,896	6,664,245,667	(248,662)	1,022,201,249	553,153	611,899	58,746	5.3	(46,917)	11,084
2592	Medford Irrigation District	0.00445394%	0.00492598%	15,012,321,896	6,664,245,667	39,406	1,022,201,249	50,353	35,817	(14,536)	5.3	7,435	(2,743)
2594	Metro	0.54657727%	0.59201276%	15,012,321,896	6,664,245,667	3,792,989	1,022,201,249	6,051,562	5,445,946	(605,616)	5.3	715,658	(114,267)
2595	Canby Fire District	0.02888365%	0.02336047%	15,012,321,896	6,664,245,667	(461,080)		238,791	304,803	66,012	5.3	(86,996)	12,455
2596	Bend Parks & Recreation	0.05296150%	0.04996460%	15,012,321,896	6,664,245,667	(250,183)		510,739	694,392	183,653	5.3	(47,204)	34,652
2597	Mapleton Water District	0.00040876%	0.00036179%	15,012,321,896	6,664,245,667	(3,921)	1,022,201,249	3,698	8,567	4,869	5.3	(740)	919
2598	Marion County Housing Authority	0.00032225%	0.00049743%	15,012,321,896	6,664,245,667	14,625	1,022,201,249	5,085	02.005	(5,085)	5.3	2,759	(959)
2599	South Suburban Sanitary District	0.00888330%	0.00895605%	15,012,321,896	6,664,245,667	6,073	1,022,201,249	91,549	93,905	2,356	5.3	1,146	445



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

												New Deferred	New Deferred
						Net Deferred						Outflow/(Inflow) Due to	Outflow/(Inflow) Due to
E1		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer	Foundation Automat	Net Deferred		Change in Proportionate	Employer Contributions
Employer Number	Employer Name	Share at Prior	Share at Current Measurement Date	Liability at Prior Measurement Date	Outflow/(Inflow) at Prior Measurement Date	Change in Proportionate Share	Measurement Period*	Proportionate Share of Contributions*	Employer Actual Contributions*	Outflow(Inflow) Due to Employer Contributions	Amortization Period	Share Recognized During Measurement Period	Recognized During Measurement Period
2600	Winston-Dillard Water District	0.00491341%		15,012,321,896	6,664,245,667	(20.608			54,672	6.970	5.3	(3,888)	1.315
2601	Baker Valley Irrigation District	0.00000000%		15,012,321,896	6,664,245,667	5,528	1,022,201,249		826	149	5.3	1.043	28
2602	Aumsville Rural Fire Protection District	0.00242330%		15,012,321,896	6,664,245,667	29,303			20,389	(7,970)	5.3	5,529	(1,504)
2603	Corbett Water District	0.00251790%		15,012,321,896	6,664,245,667	(8,512			23,536	(1,160)	5.3	(1,606)	(219)
2604	Netarts-Oceanside Sanitary District	0.00302606%	0.00281563%	15,012,321,896	6,664,245,667	(17,566	1,022,201,249	28,781	19,993	(8,788)	5.3	(3,314)	(1,658)
2605	Scio Fire District	0.00080622%	0.00109348%	15,012,321,896	6,664,245,667	23,980	1,022,201,249	11,178	0	(11,178)	5.3	4,525	(2,109)
2606	West Valley Housing Authority	0.00756730%		15,012,321,896	6,664,245,667	159,083	1,022,201,249		105,354	8,522	5.3	30,016	1,608
2607	Hoodland Fire District 74	0.01105584%		15,012,321,896	6,664,245,667	87,476			166,987	43,263	5.3	16,505	8,163
2608	Gaston Rural Fire Protection District	0.00129454%		15,012,321,896	6,664,245,667	2,658	1,022,201,249		18,639	5,081	5.3	502	959
2610	Turner Fire District	0.00372919%		15,012,321,896	6,664,245,667	77,508	1,022,201,249		42,173	(5,438)	5.3	14,624	(1,026)
2612	Community Services Consortium	0.04555175%		15,012,321,896	6,664,245,667	(505,456			440,925	37,186	5.3	(95,369)	7,016
2613 2614	Polk Soil & Water Conservation District Mountain Valley Mental Health Program	0.00131772% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(12,164	) 1,022,201,249 1,022,201,249		17,729	5,749	5.3 5.3	(2,295)	1,085
2615	Humanities Council	0.00102647%		15,012,321,896	6,664,245,667	(7,093			0	(9,624)	5.3	(1,338)	(1,816)
2616	Alcohol Safety Action Program	0.00000000%		15,012,321,896	6,664,245,667	(7,093	1,022,201,249		0	(9,024)	5.3	(1,336)	(1,810)
2617	Clean Water Services	0.25798970%		15,012,321,896	6.664.245.667	1.046.517			258.854	(2,506,463)	5.3	197,456	(472,918)
2618	Estacada Cemetery District	0.00000000%		15,012,321,896	6,664,245,667	0,010,011			0	(2,000, 100)	5.3	0	(2,5.15)
2619	Comprehensive Options For Drug Abusers	0.00000000%		15,012,321,896	6.664.245.667	0			0	0	5.3	0	0
2620	Jackson County Fire District 4	0.00452304%		15,012,321,896	6,664,245,667	(3,785			93,199	47,428	5.3	(714)	8,949
2623	Evans Valley Fire District 6	0.00000000%		15,012,321,896	6,664,245,667	3,644	1,022,201,249	446	1,570	1,124	5.3	688	212
2624	Klamath Vector Control	0.00064248%		15,012,321,896	6,664,245,667	11,692	1,022,201,249	7,999	8,857	858	5.3	2,206	162
2625	Port of Newport	0.00453583%	0.00548485%	15,012,321,896	6,664,245,667	79,225	1,022,201,249	56,066	2,731	(53,335)	5.3	14,948	(10,063)
2626	Tillamook Peoples Utility District	0.09069346%	0.09019193%	15,012,321,896	6,664,245,667	(41,868		921,943	985,286	63,343	5.3	(7,900)	11,952
2628	McKenzie Fire And Rescue	0.00365866%	0.00417350%	15,012,321,896	6,664,245,667	42,979	1,022,201,249	42,662	34,186	(8,476)	5.3	8,109	(1,599)
2629	Metropolitan Wastewater Management Commission	0.00000000%		15,012,321,896	6,664,245,667	0			0	0	5.3	0	0
2630	Sheridan Fire District	0.00346766%		15,012,321,896	6,664,245,667	79,107	1,022,201,249		48,922	3,789	5.3	14,926	715
2631	Arch Cape Water-Sanitary District	0.00107101%		15,012,321,896	6,664,245,667	2,445	1,022,201,249		12,648	1,401	5.3	461	264
2632	Umpqua Regional Council of Governments	0.00047491%		15,012,321,896	6,664,245,667	(836			0	(4,752)	5.3	(158)	(897)
2633	Port of Cascade Locks	0.00348958%		15,012,321,896	6,664,245,667	154,389			14,956	(39,619)	5.3	29,130	(7,475)
2637	Northeast Oregon Housing Authority	0.00818110%		15,012,321,896	6,664,245,667	(28,226			36,167	(44,004)	5.3	(5,326)	(8,303)
2638 2641	North Douglas County Fire and EMS	0.00300696%		15,012,321,896	6,664,245,667	(166,122 (16.395			31,119 50.427	20,723 10.974	5.3 5.3	(31,344)	3,910
2642	Suburban East Salem Water District Dexter Rural Fire Protection District	0.00405601% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	48,235	) 1,022,201,249 1,022,201,249		3.514	(2,392)	5.3	(3,093) 9.101	2,071 (451)
2643	Sweet Home Cemetery	0.00083052%		15,012,321,896	6,664,245,667	(8.609			16.249	8.814	5.3	(1,624)	1.663
2644	Lakeside Water District	0.00138289%		15,012,321,896	6,664,245,667	(11,720	, , , , , , ,		19,808	7,107	5.3	(2,211)	1,341
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00079223%		15,012,321,896	6,664,245,667	26,971	1,022,201,249		7,736	(3,665)	5.3	5,089	(692)
2646	Keno Rural Fire Protection District	0.00113206%		15,012,321,896	6,664,245,667	73,247	1,022,201,249		23,041	2,500	5.3	13,820	472
2647	Crooked River Ranch Rural Fire Protection District	0.00412162%		15,012,321,896	6,664,245,667	(51,626			49,799	13,989	5.3	(9,741)	2,639
2648	Black Butte Ranch Rural Fire Protection District	0.00931177%	0.00883934%	15,012,321,896	6,664,245,667	(39,439	1,022,201,249	90,356	72,388	(17,968)	5.3	(7,441)	(3,390)
2649	Colton Fire Department	0.00111692%	0.00112796%	15,012,321,896	6,664,245,667	921	1,022,201,249	11,530	12,225	695	5.3	174	131
2650	Pleasant Hill Fire Department	0.00081002%	0.00078269%	15,012,321,896	6,664,245,667	(2,282	) 1,022,201,249	8,001	6,170	(1,831)	5.3	(431)	(345)
2651	Imbler Rural Fire Protection District	0.00036283%		15,012,321,896	6,664,245,667	(799			3,535	(76)	5.3	(151)	(14)
2652	The Oregon Consortium	0.00385575%		15,012,321,896	6,664,245,667	(120,520			0	(24,656)	5.3	(22,740)	(4,652)
2653	Umatilla Fire Department	0.00187671%		15,012,321,896	6,664,245,667	(17,511			8,925	(8,114)	5.3	(3,304)	(1,531)
2654	Spring Valley Rural Fire Protection District	0.0000000%		15,012,321,896	6,664,245,667	0	.,,,		0	0	5.3	0	0
2655	North Bay Rural Fire Protection District	0.00067949%		15,012,321,896	6,664,245,667	(9,595			0	(5,771)	5.3	(1,810)	(1,089)
2657	Mid-Willamette Valley Senior Service Agency	0.10532171%		15,012,321,896	6,664,245,667	745,178			1,045,108	(122,737)	5.3 5.3	140,600	(23,158)
2658 2659	Salem Metropolitan Communication Agency	0.00201338%		15,012,321,896	6,664,245,667	14,440			0 68.340	(22,349) 19.871	5.3 5.3	2,725	(4,217) 3.749
2659 2660	Silverton Fire District	0.00491065% 0.63190892%		15,012,321,896 15.012.321.896	6,664,245,667 6,664,245,667	(14,109					5.3 5.3	(2,662)	3,749 246,668
2661	Tualatin Valley Fire & Rescue Lincoln County 911	0.00000000%		15,012,321,896	6,664,245,667	(564,532			7,697,598	1,307,343	5.3 5.3	(106,515)	240,000
2662	East Central Oregon Association of Counties	0.00026622%		15,012,321,896	6,664,245,667	718			0	(2,809)	5.3	135	(530)
2663	Metropolitan Area Communications Commission	0.01218910%		15,012,321,896	6,664,245,667	(227,349			104,705	7,946	5.3	(42,896)	1,499
2664	Applegate Valley Rural Fire Protection District 9	0.00455653%		15,012,321,896	6,664,245,667	76,863			61,313	5,324	5.3	14,502	1,005
2665	N NE Community Mental Health Center	0.00130223%		15,012,321,896	6.664.245.667	(7,207			01,515	(12,429)	5.3	(1,360)	(2,345)
2666	Central City Concern	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	(=,0.10)
2667	Mental Health Services West Inc	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0			0	0	5.3	0	0
2669	Roseburg Urban Sanitary Authority	0.01120683%	0.01001437%	15,012,321,896	6,664,245,667	(99,548	) 1,022,201,249	102,367	121,527	19,160	5.3	(18,783)	3,615



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

						Not Deferred						New Deferred	New Deferred
		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Net Deferred Outflow(Inflow) Due to	System	Employer		Net Deferred		Outflow/(Inflow) Due to Change in Proportionate	Outflow/(Inflow) Due to Employer Contributions
Employe	•	Share at Prior	Share at Current		Outflow/(Inflow) at Prior	Change in		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number		Measurement Date	Measurement Date	Measurement Date	Measurement Date		Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2670	Mt Hood Community Mental Health Ctr	0.00257615%	0.00226142%	15,012,321,896	6,664,245,667	(26,274)	1,022,201,249	23,116	0	(23,116)	5.3	(4,957)	(4,362)
2671	Columbia 911 Communications District	0.01492889%		15,012,321,896	6,664,245,667	(62,581)	1,022,201,249	144,940	150,966	6,026	5.3	(11,808)	1,137
2672	Rockwood Water PUD	0.01545292%		15,012,321,896	6,664,245,667	4,595	1,022,201,249	158,523	176,002	17,479	5.3	867	3,298
2673	Port Orford Library	0.0000000%		15,012,321,896	6,664,245,667	12,591	1,022,201,249	1,542	0	(1,542)	5.3	2,376	(291)
2674 2675	Nestucca Rural Fire District	0.00276542% 0.00258604%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	62 (19,185)	1,022,201,249 1,022,201,249	28,276 24,085	23,960 29,057	(4,316) 4,972	5.3 5.3	12 (3,620)	(814) 938
2676	Salmon Harbor-Douglas County Woodburn Fire District	0.01932589%		15,012,321,896	6,664,245,667	125,465	1,022,201,249	212,912	301,603	4,972 88,691	5.3 5.3	23,673	16,734
2677	Portland Private Industry Council Inc	0.00000000%		15,012,321,896	6,664,245,667	125,465	1,022,201,249	212,912	0.000	00,091	5.3	25,073	16,734
2678	Central Oregon Regional Housing Authority	0.00413415%		15.012.321.896	6.664,245,667	72.014	1.022,201,249	51.077	71.380	20,303	5.3	13.588	3.831
2679	Columbia River Public Utility District	0.04020500%	0.03876335%	15,012,321,896	6,664,245,667	(120,350)	1,022,201,249	396,239	448,585	52,346	5.3	(22,708)	9,877
2681	Cloverdale Rural Fire Protection District	0.00188175%	0.00188765%	15,012,321,896	6,664,245,667	493	1,022,201,249	19,296	27,049	7,753	5.3	93	1,463
2684	Parkdale Fire District	0.00172369%		15,012,321,896	6,664,245,667	(6,369)		16,840	74,022	57,182	5.3	(1,202)	10,789
2685	Oregon Community College Association	0.00175716%		15,012,321,896	6,664,245,667	7,682	1,022,201,249	18,902	13,589	(5,313)	5.3	1,449	(1,002)
2686	Weston Cemetery	0.00031973%		15,012,321,896	6,664,245,667	(13,041)	1,022,201,249	1,671	0	(1,671)	5.3	(2,461)	(315)
2687 2688	Columbia Drainage Vector Control District Polk County Fire District 1	0.00076753% 0.01303446%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	63,344 (5,666)	1,022,201,249 1,022,201,249	15,602 132,545	28,503 171,360	12,901 38,815	5.3 5.3	11,952 (1,069)	2,434 7,324
2689	Redmond Area Park & Recreation District	0.00319095%		15,012,321,896	6,664,245,667	(5,660)		31,810	53,872	22,062	5.3 5.3	(1,069)	7,324 4,163
2692	Siuslaw Public Library	0.003190937		15,012,321,896	6,664,245,667	(43,824)	1,022,201,249	40,101	42,446	2,345	5.3	(8,269)	442
2694	Philomath Fire Department	0.00553175%		15,012,321,896	6,664,245,667	(303,768)		19,350	46.774	27,424	5.3	(57,315)	5,174
2695	Washington County Consolidated Communications Agency	0.08516355%		15,012,321,896	6,664,245,667	(573,941)	1,022,201,249	800,265	967,230	166,965	5.3	(108,291)	31,503
2696	Stayton Fire District	0.00717087%	0.00608237%	15,012,321,896	6,664,245,667	(90,869)	1,022,201,249	62,174	75,225	13,051	5.3	(17,145)	2,462
2697	Oregon Museum Park	0.0000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00068253%		15,012,321,896	6,664,245,667	665	1,022,201,249	7,058	7,705	647	5.3	125	122
2699	Chetco Library Board	0.00259105%		15,012,321,896	6,664,245,667	6,950	1,022,201,249	27,337	32,806	5,469	5.3	1,311	1,032
2700	Lowell Rural Fire Protection District	0.00000000%		15,012,321,896	6,664,245,667	0 537,817	1,022,201,249	0	0	0 2,155	5.3 5.3	0	0 407
2701 2702	Sisters-Camp Sherman Rural Fire Protection District Banks Fire District 13	0.01437831% 0.00295719%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(32,048)	1,022,201,249 1,022,201,249	212,830 26,304	214,985 35,277	2,155 8,973	5.3 5.3	101,475 (6,047)	1,693
2702	Westport Sewer District	0.0029371976		15.012.321.896	6.664.245.667	(32,040)	1.022.201.249	20,304	0.5,277	0,373	5.3	(0,047)	1,093
2704	Clatsop County 4-H District	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2705	Lebanon Fire District	0.04107343%		15,012,321,896	6,664,245,667	(70,003)		411,281	510,346	99,065	5.3	(13,208)	18,692
2707	Clatskanie Library	0.00095797%	0.00099023%	15,012,321,896	6,664,245,667	2,693	1,022,201,249	10,122	14,804	4,682	5.3	508	883
2708	Milton-Freewater Cemetery District 3	0.00016784%		15,012,321,896	6,664,245,667	(1,078)		1,584	0	(1,584)	5.3	(203)	(299)
2709	Scappoose Public Library	0.00137961%		15,012,321,896	6,664,245,667	(26,911)	1,022,201,249	10,807	11,028	221	5.3	(5,078)	42
2710	Klamath County Emergency Communications District	0.00798006%		15,012,321,896	6,664,245,667	(32,456)		77,598	92,883	15,285	5.3	(6,124)	2,884
2712 2713	Jefferson County EMS Port of Tillamook Bay	0.00454728% 0.00781601%		15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	41,253 88,411	1,022,201,249 1,022,201,249	51,534 90,721	87,209 80,416	35,675 (10,305)	5.3 5.3	7,784 16,681	6,731 (1,944)
2713	Winchester Bay Sanitary District	0.00781601%		15,012,321,896	6,664,245,667	(11,868)	1,022,201,249	10,447	20,456	10,009	5.3 5.3	(2,239)	1,888
2715	Jackson County Fire District 3	0.07539069%		15,012,321,896	6,664,245,667	143,595	1,022,201,249	788,227	744,316	(43,911)	5.3	27,093	(8,285)
2716	Neskowin Water District	0.00264121%		15,012,321,896	6.664,245,667	(107,953)		13.780	19.673	5.893	5.3	(20,368)	1.112
2717	Ice Fountain Water District	0.00190366%	0.00191890%	15,012,321,896	6,664,245,667	1,272	1,022,201,249	19,615	31,775	12,160	5.3	240	2,294
2718	Curry Library	0.0000000%		15,012,321,896	6,664,245,667	58,418	1,022,201,249	7,153	0	(7,153)	5.3	11,022	(1,350)
2719	Human Solutions, Inc	0.0000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0		0	5.3	0	0
2720	Tri-Met	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2721 2722	Klamath Housing Authority	0.00453425% 0.00163624%		15,012,321,896	6,664,245,667 6,664,245,667	(36,030) (8,837)		41,937	55,470	13,533 (611)	5.3 5.3	(6,798)	2,553
2722	Tillamook 9-1-1 Oregon Coastal Zone Management Association	0.000000000%		15,012,321,896 15,012,321,896	6,664,245,667	(0,037)	1,022,201,249	15,644 3,968	15,033	(3,968)	5.3 5.3	(1,667) 6.114	(115) (749)
2724	Nehalem Bay Wastewater Agency	0.00238212%		15,012,321,896	6.664.245.667	(7,280)		23,459	19.321	(4,138)	5.3	(1,374)	(781)
2725	West Valley Fire District	0.0023021270		15,012,321,896	6,664,245,667	(30,918)		61,630	71,690	10,060	5.3	(5,834)	1,898
2726	Yamhill Communications Agency	0.01130766%		15,012,321,896	6,664,245,667	(172,550)		94,459	126,960	32,501	5.3	(32,557)	6,132
2728	Baker County Library District	0.00511096%	0.00642679%	15,012,321,896	6,664,245,667	109,847	1,022,201,249	65,695	66,690	995	5.3	20,726	188
2729	Douglas County Fire District 2	0.12295261%		15,012,321,896	6,664,245,667	(924,767)		1,143,588	964,838	(178,750)	5.3	(174,484)	(33,726)
2731	Canby Utility Board	0.02175027%		15,012,321,896	6,664,245,667	(164,283)	1,022,201,249	202,216	225,654	23,438	5.3	(30,997)	4,422
2732	Umatilla County Special Library District	0.00099812%		15,012,321,896	6,664,245,667	51,096	1,022,201,249	16,459	10,920	(5,539)	5.3	9,641	(1,045)
2733 2734	Wiard Memorial Park District Seal Rock Water District	0.00184563% 0.00465156%		15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	(22,006) 22,528	1,022,201,249 1,022,201,249	16,171 50,307	0 43,206	(16,171)	5.3 5.3	(4,152) 4.251	(3,051)
2734	Wasco 9-1-1	0.00000000%		15,012,321,896	6,664,245,667	22,528	1,022,201,249	50,307	43,206	(7,101)	5.3 5.3	4,251	(1,340)
2737	Portland Energy Conservation Inc	0.00072596%		15,012,321,896	6,664,245,667	(5,852)		6,704	0	(6,704)	5.3	(1,104)	(1,265)
2739	Scappoose Rural Fire Protection District	0.02158824%		15,012,321,896	6,664,245,667	(278,199)		186,611	293,545	106,934	5.3	(52,490)	20,176
2740	Neskowin Regional Sanitary Authority	0.00055027%		15,012,321,896	6,664,245,667	(5,489)	1,022,201,249	4,953	10,673	5,720	5.3	(1,036)	1,079



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2741	Port of Garibaldi	0.00201400%	0.00332736%	15,012,321,896	6,664,245,667	109,640	1,022,201,249	34,012	39,987	5,975	5.3	20,687	1,127
2742	Amity Fire District	0.00124006%		15,012,321,896	6,664,245,667	(33,367)		8,590	14,254	5,664	5.3	(6,296)	1,069
2743	Douglas Soil & Water Conservation District	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0 404 500	1,334	1,334	5.3 5.3	(70,000)	252
2745 2746	Clackamas County Fire District Marion-Salem Data Center	0.34630769% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(371,114)	1,022,201,249 1,022,201,249	3,494,520	4,067,314	572,794 0	5.3 5.3	(70,022)	108,074
2747	Salem Housing Authority	0.02608279%		15,012,321,896	6.664.245.667	(76,313)		257.274	307.498	50,224	5.3	(14,399)	9.476
2749	Black Butte Ranch Police	0.02000273%	0.00414206%	15.012.321.896	6.664.245.667	(59,928)		42,340	45,820	3,480	5.3	(11,307)	657
2750	Eastern Oregon Human Services Consortium	0.00000000%		15,012,321,896	6.664.245.667	(00,020)	1,022,201,249	12,040	40,020	0,400	5.3	(11,567)	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00077779%		15,012,321,896	6,664,245,667	3,879	1,022,201,249	8,426	2,345	(6,081)	5.3	732	(1,147)
2753	Linn-Benton Housing Authority	0.01040231%	0.01047639%	15,012,321,896	6,664,245,667	6,184	1,022,201,249	107,090	77,257	(29,833)	5.3	1,167	(5,629)
2754	Western Lane Ambulance District	0.01312132%		15,012,321,896	6,664,245,667	139,177	1,022,201,249	151,168	200,738	49,570	5.3	26,260	9,353
2756	Sandy Area Sch Trans Agency	0.00000000%		15,012,321,896	6,664,245,667	0		0	0	0	5.3	0	0
2757	City of Stayton	0.01335116%		15,012,321,896	6,664,245,667	(48,878)		130,491	157,148	26,657	5.3	(9,222)	5,030
2758	Mohawk Valley Rural Fire District	0.00106563%	0.00096746%	15,012,321,896	6,664,245,667	(8,196)		9,889	5,238	(4,651)	5.3	(1,546)	(878)
2760 2761	Knappa Svensen Burnside Rural Fire Protection District Clackamas River Water	0.00108865% 0.03584763%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	37,454 (478,329)	1,022,201,249 1,022,201,249	15,714 307,865	15,819 470,657	105 162,792	5.3 5.3	7,067 (90,251)	20 30,715
2763	Junction City Fire Department	0.00282032%		15,012,321,896	6,664,245,667	(12,516)		27,297	37,912	10,615	5.3	(2,362)	2,003
2765	Green Sanitary	0.00336961%		15.012.321.896	6.664.245.667	11.417	1.022.201,249	35.842	43.125	7,283	5.3	2.154	1.374
2766	Southwest Lincoln County Water District	0.00297503%		15.012.321.896	6.664.245.667	48.362	1.022.201.249	36.333	36.584	251	5.3	9,125	47
2767	Springfield Utility Board	0.00058812%	0.00064074%	15,012,321,896	6,664,245,667	4,392	1,022,201,249	6,550	6,927	377	5.3	829	71
2768	Lake County Library District	0.00136664%		15,012,321,896	6,664,245,667	11,126	1,022,201,249	15,332	20,059	4,727	5.3	2,099	892
2771	Harbor Water PUD	0.00130296%		15,012,321,896	6,664,245,667	5,726	1,022,201,249	14,020	21,896	7,876	5.3	1,080	1,486
2772	Umatilla County Soil & Water District	0.00116838%		15,012,321,896	6,664,245,667	(46,678)	1,022,201,249	6,228	2,467	(3,761)	5.3	(8,807)	(710)
2773	Housing Authority of Jackson County	0.03232474%		15,012,321,896	6,664,245,667	(155,693)		311,360	431,393	120,033	5.3	(29,376)	22,648
2774	Oregon Trail Library District	0.00140566%		15,012,321,896	6,664,245,667	(17,801)		12,189	13,855	1,666	5.3	(3,359)	314
2776 2777	Rainier Cemetery District City of Newberg	0.00009410% 0.08326415%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	5,406 (364,432)	1,022,201,249 1,022,201,249	1,624 806,503	355 616,289	(1,269) (190,214)	5.3 5.3	1,020 (68,761)	(239) (35,889)
2778	Mulino Water District 23	0.00076055%	0.00072717%	15,012,321,896	6.664.245.667	(2.786)		7.433	6.828	(605)	5.3	(526)	(114)
2779	Brownsville Rural Fire Protection District	0.00076033%		15,012,321,896	6,664,245,667	(7,030)		12,656	11,990	(666)	5.3	(1,326)	(114)
2780	Nehalem Bay Health District	0.00047983%		15,012,321,896	6,664,245,667	5.479	1,022,201,249	5.576	3.816	(1,760)	5.3	1.034	(332)
2781	North Bend Coos-Curry Housing Authority	0.00654186%	0.00401912%	15,012,321,896	6,664,245,667	(210,600)		41,083	109,864	68,781	5.3	(39,736)	12,978
2782	Millington Rural Fire Protection District	0.00003014%	0.00009491%	15,012,321,896	6,664,245,667	5,407	1,022,201,249	970	3,628	2,658	5.3	1,020	502
2783	Tillamook Fire District	0.00226715%		15,012,321,896	6,664,245,667	(15,025)		21,335	35,486	14,151	5.3	(2,835)	2,670
2784	Eisenschmidt Pool	0.00198860%	0.00214248%	15,012,321,896	6,664,245,667	12,846	1,022,201,249	21,900	20,708	(1,192)	5.3	2,424	(225)
2785	Fern Ridge Community Library	0.00036659%	0.00000000%	15,012,321,896	6,664,245,667	(30,604)		0	7,455	7,455	5.3	(5,774)	1,407
2786 2788	Seal Rock Rural Fire Protection District	0.00061071%		15,012,321,896	6,664,245,667 6,664,245,667	(50,983)		77.674	3,442 134.629	3,442 56.955	5.3 5.3	(9,619) (5,102)	649 10.746
2789	Port of Hood River Farmers Irrigation District	0.00792266% 0.00496597%		15,012,321,896 15,012,321,896	6,664,245,667	(27,043) (206.875)	1,022,201,249 1,022,201,249	25.431	26.543	1.112	5.3	(39.033)	210
2790	Silver Falls Library District	0.00366400%		15,012,321,896	6,664,245,667	127,929	1,022,201,249	53,118	64.092	10.974	5.3	24,138	2.071
2792	North Wasco County Parks And Recreation District	0.00300400%		15.012.321.896	6.664.245.667	(18,544)	1.022.201,249	40.110	45.219	5.109	5.3	(3.499)	964
2793	North Lincoln Fire & Rescue District 1	0.00798459%	0.00760013%	15,012,321,896	6,664,245,667	(32,095)	1,022,201,249	77,689	71,929	(5,760)	5.3	(6,056)	(1,087)
2794	Siuslaw Rural Fire Protection District 1	0.00878556%	0.00936417%	15,012,321,896	6,664,245,667	48,303	1,022,201,249	95,721	101,889	6,168	5.3	9,114	1,164
2796	West Side Rural Fire Protection District	0.00092343%		15,012,321,896	6,664,245,667	(60,371)	1,022,201,249	2,047	16,936	14,889	5.3	(11,391)	2,809
2797	Vernonia Fire	0.00052208%		15,012,321,896	6,664,245,667	(2,746)	1,022,201,249	5,000	8,663	3,663	5.3	(518)	691
2798	Fairview Water District	0.00105813%		15,012,321,896	6,664,245,667	(42,224)	1,022,201,249	5,646	6,087	441	5.3	(7,967)	83
2799	Sublimity Fire District	0.00105273%		15,012,321,896	6,664,245,667	2,668	1,022,201,249	11,088	13,195	2,107	5.3	503	398
2801 2802	Coburg Rural Fire Protection District Rural Road Assessment District 3	0.00153688% 0.00259253%	0.00158279% 0.00195164%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	3,832 (53,502)	1,022,201,249 1,022,201,249	16,179 19,950	15,863 25,054	(316) 5,104	5.3 5.3	723 (10,095)	(60) 963
2803	Southwestern Polk County Rural Fire Protection District	0.00259253%		15,012,321,896	6,664,245,667	(55,502)		1,220	1.782	5,104	5.3	(10,093)	106
2804	Aurora Rural Fire Protection District	0.00352384%		15,012,321,896	6,664,245,667	(20,261)	1,022,201,249	33,540	23,389	(10,151)	5.3	(3,823)	(1,915)
2806	Multnomah County Rural Fire Protection District 14	0.00053670%		15,012,321,896	6,664,245,667	8,149	1,022,201,249	6,484	7,034	550	5.3	1,538	104
2808	Lifeways	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2809	Juntura Road District 4	0.00019058%		15,012,321,896	6,664,245,667	(1,891)		1,717	34	(1,683)	5.3	(357)	(318)
2810	Sutherlin Water Control District	0.00062393%	0.00061892%	15,012,321,896	6,664,245,667	(418)	1,022,201,249	6,327	5,443	(884)	5.3	(79)	(167)
2811	Mid-Columbia Center For Living	0.05991821%		15,012,321,896	6,664,245,667	459,806	1,022,201,249	668,787	783,122	114,335	5.3	86,756	21,573
2812	Workforce Development Board	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
2814	The Job Council	0.02507468%	0.00000000%	15,012,321,896	6,664,245,667	(2,093,254)		0	0	0	5.3	(394,954)	0
2816 2817	Odell Sanitary District Wickiup Water District	0.00209985% 0.00122194%	0.00275087% 0.00107566%	15,012,321,896 15.012,321,896	6,664,245,667 6,664,245,667	54,347 (12,212)	1,022,201,249 1,022,201,249	28,119 10.995	32,110 10.143	3,991 (852)	5.3 5.3	10,254 (2,304)	753 (161)
2017	WICKIUP Water District	0.00122194%	0.00107300%	13,012,321,696	0,004,245,007	(12,212)	1,022,201,249	10,995	10,143	(852)	5.5	(2,304)	(101)



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

												New Deferred	New Deferred
						Net Deferred						Outflow/(Inflow) Due to	Outflow/(Inflow) Due to
Employer		Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Outflow(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share	Employer Actual	Net Deferred Outflow(Inflow) Due to	Amortization	Change in Proportionate Share Recognized During	Employer Contributions Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period*		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2818	Netarts Water District	0.00121493%		15,012,321,896	6.664.245.667	20.146	1,022,201,249	14.886	17,100	2.214	5.3	3.801	418
2819	Harrisburg Fire and Rescue	0.00124087%		15,012,321,896	6,664,245,667	58,687	1,022,201,249	19,870	20,159	289	5.3	11,073	55
2820	Central Oregon Coast Fire & Rescue District	0.00347529%	0.00499018%	15,012,321,896	6,664,245,667	126,464	1,022,201,249	51,010	7,741	(43,269)	5.3	23,861	(8,164)
2821	Tillamook County Soil And Water Conservation District	0.00141714%		15,012,321,896	6,664,245,667	(2,367)		14,196	27,395	13,199	5.3	(447)	2,490
2822	Deschutes County Rural Fire Protection District 2	0.00136689%		15,012,321,896	6,664,245,667	1,306	1,022,201,249	14,132	16,620	2,488	5.3	246	469
2823	Lyons Fire District	0.00053478%		15,012,321,896	6,664,245,667	(44,644)		0	0	0	5.3	(8,423)	0
2824	Glide Fire Department	0.00073682%		15,012,321,896	6,664,245,667	(3,231)	1,022,201,249	7,136	6,010	(1,126)	5.3	(610)	(212)
2825 2826	Northern Oregon Corrections Wasco County Soil-Water Conservation District	0.03562769% 0.00327561%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(403,382) (8,547)		314,794 32,437	232,221 32,650	(82,573) 213	5.3 5.3	(76,110) (1,613)	(15,580) 40
2828	Deschutes Public Library District	0.00327361%		15,012,321,896	6,664,245,667	(71,680)		281,141	474.149	193,008	5.3	(13,525)	36,417
2829	Hubbard Rural Fire Protection District	0.00000000%		15.012.321.896	6.664,245,667	(71,000)		201,141	6.016	6.016	5.3	(10,525)	1.135
2830	Netarts-Oceanside Rural Fire Protection District	0.00165552%		15,012,321,896	6,664,245,667	(9,383)		15,774	22,420	6,646	5.3	(1,770)	1,254
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	O O	0
2832	Careoregon	0.00000000%		15,012,321,896	6,664,245,667	916	1,022,201,249	112	0	(112)	5.3	173	(21)
2833	Boardman Rural Fire Protection District	0.00346372%		15,012,321,896	6,664,245,667	(20,064)		32,949	57,970	25,021	5.3	(3,786)	4,721
2834	Crescent Rural Fire Protection District	0.00105308%		15,012,321,896	6,664,245,667	59,357	1,022,201,249	18,033	30,415	12,382	5.3	11,199	2,336
2835	North Clackamas County Water Commission	0.00261693%		15,012,321,896	6,664,245,667	(39,118)		21,960	18,413	(3,547)	5.3	(7,381)	(669)
2837 2838	NORCOM High Desert Parks & Recreation District	0.01216606% 0.00008022%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	29,524 16,907	1,022,201,249 1,022,201,249	127,977 2,890	111,364 2,724	(16,613) (166)	5.3 5.3	5,571 3,190	(3,135) (31)
2839	North Morrow Vector Control District	0.00008022%		15,012,321,896	6,664,245,667	(5,283)	1,022,201,249	13,915	17,837	3,922	5.3	(997)	740
2840	Cannon Beach Rural Fire Protection District	0.00221190%		15,012,321,896	6,664,245,667	(34,878)		18,339	19,961	1,622	5.3	(6,581)	306
2841	Jefferson County Soil & Water Conservation District	0.00102659%		15,012,321,896	6,664,245,667	(6,167)		9,739	18,075	8,336	5.3	(1,164)	1,573
2842	Tualatin Valley Water District	0.10111622%	0.10137772%	15,012,321,896	6,664,245,667	21,830	1,022,201,249	1,036,284	1,118,246	81,962	5.3	4,119	15,465
2843	Yachats Rural Fire Protection District	0.00266857%		15,012,321,896	6,664,245,667	302,823	1,022,201,249	64,358	44,760	(19,598)	5.3	57,136	(3,698)
2844	Crook County Rural Fire Protection District 1	0.02361991%		15,012,321,896	6,664,245,667	29,861	1,022,201,249	245,099	264,979	19,880	5.3	5,634	3,751
2845	Sunrise Water Authority	0.01225408%		15,012,321,896	6,664,245,667	(91,345)	1,022,201,249	114,076	209,121	95,045	5.3	(17,235)	17,933
2846 2847	Jefferson County Library District	0.00211074%		15,012,321,896	6,664,245,667	9,437	1,022,201,249	22,732	28,398	5,666	5.3	1,781	1,069
2847 2848	Sweet Home Fire and Ambulance District Lane Transit District	0.01295315% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	67,904	1,022,201,249 1,022,201,249	140,722	152,313	11,591	5.3 5.3	12,812	2,187 0
2849	Lebanon Aquatic District	0.00211776%		15,012,321,896	6,664,245,667	841	1,022,201,249	21,751	23,175	1,424	5.3	159	269
2850	Lake County 4-H & Extension Service	0.00057818%		15,012,321,896	6,664,245,667	(48,267)		0	0	0	5.3	(9,107)	0
2851	East Umatilla County Rural Fire Protection District	0.00071758%	0.00079104%	15,012,321,896	6,664,245,667	6,132	1,022,201,249	8,086	10,678	2,592	5.3	1,157	489
2852	Ochoco Irrigation District	0.00371493%	0.00456370%	15,012,321,896	6,664,245,667	70,856	1,022,201,249	46,650	29,826	(16,824)	5.3	13,369	(3,174)
2853	Mill City Rural Fire Protection District	0.00053505%		15,012,321,896	6,664,245,667	(2,428)		5,172	5,486	314	5.3	(458)	59
2854	Sunset Empire Transportation District	0.00000000%		15,012,321,896	6,664,245,667	0		0	0	0	5.3	0	0
2855 2856	Harney Hospital	0.09187897%		15,012,321,896	6,664,245,667 6,664,245,667	312,794	1,022,201,249	977,489	833,287 0	(144,202)	5.3 5.3	59,018	(27,208)
2857	Mid-Columbia Council Of Governments Sunriver Service District	0.00017038% 0.02236151%		15,012,321,896 15,012,321,896	6,664,245,667	(1,794) (258,829)		1,522 196.887	192,473	(1,522) (4,414)	5.3	(338) (48,836)	(287) (833)
2858	Nesika Beach-Ophir Water District	0.02230131%		15,012,321,896	6,664,245,667	(3,294)	1,022,201,249	11.070	9.337	(1,733)	5.3	(622)	(327)
2859	South Lane County Fire and Rescue	0.02966945%		15,012,321,896	6,664,245,667	(289,209)		267,869	374.332	106,463	5.3	(54,568)	20,087
2860	Coos County Airport District	0.00671811%		15,012,321,896	6,664,245,667	9,352	1,022,201,249	69,818	51,909	(17,909)	5.3	1,765	(3,379)
2861	Mt Angel Fire District	0.00035156%		15,012,321,896	6,664,245,667	(2,565)	1,022,201,249	3,280	6,210	2,930	5.3	(484)	553
2864	Tri-City Water and Sanitary Authority	0.00407520%		15,012,321,896	6,664,245,667	(2,749)		41,320	36,198	(5,122)	5.3	(519)	(966)
2865	Tri-County Cooperative Weed Management Area	0.00036012%		15,012,321,896	6,664,245,667	(6,317)		2,908	4,740	1,832	5.3	(1,192)	346
2866 2867	Jefferson Behavioral Health West Multnomah Soil And Water Conservation District	0.00004815%		15,012,321,896	6,664,245,667	(250) (50,354)		462 57,752	0 91,207	(462) 33,455	5.3 5.3	(47) (9,501)	(87) 6,312
2869	Nehalem Bay Fire & Rescue	0.00625295% 0.00230636%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	108,620	1,022,201,249 1,022,201,249	36,876	40,510	3,634	5.3	20,494	686
2870	Clackamas River Water Providers	0.00230030%		15,012,321,896	6,664,245,667	(5,518)		6,277	12,621	6,344	5.3	(1,041)	1,197
2872	Emergency Communications of Southern Oregon	0.00003803%		15,012,321,896	6,664,245,667	(366)		344	0	(344)	5.3	(69)	(65)
2873	Mosier Fire District	0.00035334%		15,012,321,896	6,664,245,667	(4,189)		3,099	4,245	1,146	5.3	(790)	216
2874	Umatilla-Morrow Radio and Data District	0.00082428%		15,012,321,896	6,664,245,667	(7,012)		7,567	15,531	7,964	5.3	(1,323)	1,503
2876	Oregon Municipal Electric Utilities Association	0.00042218%		15,012,321,896	6,664,245,667	(5,378)	1,022,201,249	3,657	7,443	3,786	5.3	(1,015)	714
2877	Mid-Columbia Fire And Rescue V1-801	0.01656950%		15,012,321,896	6,664,245,667	(35,234)	1,022,201,249	165,059	246,562	81,503	5.3	(6,648)	15,378
2878	Yamhill Fire Protection District	0.00101753%		15,012,321,896	6,664,245,667	(27,061)		7,088	8,778	1,690 3,293	5.3 5.3	(5,106)	319 621
2879 2880	LaGrande Rural Fire Protection District Oregon Health & Science University	0.00067642% 3.50511750%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(789) (30,030,292)	1,022,201,249 1,022,201,249	6,818 32,152,220	10,111 31,371,042	(781,178)	5.3 5.3	(149) (5,666,093)	(147,392)
2881	Lake Chinook Fire and Rescue District	0.00031971%		15,012,321,896	6,664,245,667	(30,030,292)		2,800	5,205	2,405	5.3	(721)	(147,392)
2883	Lane Fire Authority	0.03539866%		15,012,321,896	6,664,245,667	(158,881)	1,022,201,249	342,391	464,390	121,999	5.3	(29,978)	23,019
2884	North Central Public Health District	0.01506929%		15,012,321,896	6,664,245,667	(359,597)		110,007	157,084	47,077	5.3	(67,848)	8,882



### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
Employer		Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Outflow(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share	Employer Actual	Net Deferred Outflow(Inflow) Due to	Amortization	Change in Proportionate Share Recognized During	Employer Contributions Recognized During
Number	Employer Name		Measurement Date	Measurement Date	Measurement Date		Measurement Period		Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
2885	Siletz Rural Fire Protection District	0.00121429%		15,012,321,896	6,664,245,667	(49,610)			11,615	5,277	5.3	(9,360)	996
2886 2887	Idanha-Detroit Rural Fire Protection District	0.00000000%		15,012,321,896	6,664,245,667 6.664,245,667	122.010	1,022,201,249 1.022,201,249		31,835 417,375	31,835 120,867	5.3 5.3	0 24.909	6,007 22,805
2887	Umatilla County Fire District #1 Clatsop Community College	0.02742535% 0.03822211%		15,012,321,896 15,012,321,896	6,664,245,667	132,019 290,338	1,022,201,249		417,375 215,846	(210,412)	5.3 5.3	24,909 54,781	(39,700)
2900	Blue Mountain Community College	0.03822211%		15,012,321,896	6,664,245,667	290,336 519.491	1,022,201,249		720.752	(210,412)	5.3	98.017	(29,586)
2902	Treasure Valley Community College	0.07011585%		15,012,321,896	6,664,245,667	242,944	1,022,201,249	746,473	339,720	(406,753)	5.3	45,838	(76,746)
2903	Umpqua Community College	0.10999775%		15,012,321,896	6,664,245,667	(414,391)			920,612	(153,045)	5.3	(78,187)	(28,876)
2904	Lane Community College	0.38654318%		15,012,321,896	6,664,245,667	(3,330,655)			2,591,018	(952,401)	5.3	(628,425)	(179,698)
2905	Mt Hood Community College	0.17768341%	6 0.21906501%	15,012,321,896	6,664,245,667	3,454,568	1,022,201,249	2,239,285	561,326	(1,677,959)	5.3	651,805	(316,596)
2906	Klamath Community College	0.04655981%		15,012,321,896	6,664,245,667	1,479,247	1,022,201,249		942,961	285,896	5.3	279,103	53,943
2908	Clackamas Community College	0.21643614%		15,012,321,896	6,664,245,667	922,560	1,022,201,249		1,496,683	(828,695)	5.3	174,068	(156,358)
2910	Linn-Benton Community College	0.20367682%		15,012,321,896	6,664,245,667	228,438	1,022,201,249		1,627,289	(482,670)	5.3 5.3	43,102	(91,070)
2918 2919	Portland Community College Chemeketa Community College	1.11144907% 0.33252589%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(1,559,193) 1,889,146			8,955,713 2,276,413	(2,214,614) (1,353,992)	5.3 5.3	(294,187) 356,443	(417,852) (255,470)
2919	Roque Community College	0.33252569%		15,012,321,896	6,664,245,667	501.257	1,022,201,249		1,483,914	(296,188)	5.3	94.577	(255,470)
2995	Oregon Coast Community College	0.01804934%		15,012,321,896	6,664,245,667	(315,811)	1,022,201,249	145,830	103,360	(42,470)	5.3	(59,587)	(8,013)
2996	Columbia Gorge Community College	0.05359039%		15,012,321,896	6,664,245,667	(908,504)			431,808	(4,750)	5.3	(171,416)	(896)
2997	Tillamook Bay Community College	0.01368188%	6 0.01466998%	15,012,321,896	6,664,245,667	82,488	1,022,201,249	149,957	91,160	(58,797)	5.3	15,564	(11,094)
2998	Southwestern Community College	0.07679160%	6 0.07992328%	15,012,321,896	6,664,245,667	261,435	1,022,201,249	816,977	492,978	(323,999)	5.3	49,327	(61,132)
2999	Central Oregon Community College	0.24471489%		15,012,321,896	6,664,245,667	(1,010,570)			2,449,782	72,045	5.3	(190,674)	13,593
3003	Baker School District 5J	0.09313534%		15,012,321,896	6,664,245,667	(178,882)			709,001	(221,126)	5.3	(33,751)	(41,722)
3008	Huntington School District 16J	0.00736950%		15,012,321,896	6,664,245,667	(15,333)			84,820	11,366	5.3	(2,893)	2,145
3016 3027	Burnt River High School	0.00576741% 0.01862472%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	122,907 (101,563)	1,022,201,249 1,022,201,249	74,004 177,946	90,719 206,771	16,715 28,825	5.3 5.3	23,190 (19,163)	3,154 5,439
3027	Pine-Eagle School District 61 Alsea School	0.01528724%		15,012,321,896	6,664,245,667	(101,563)			217.283	63,317	5.3 5.3	(3,545)	11.947
3039	Corvallis School District 509J	0.31084737%		15,012,321,896	6,664,245,667	(676,544)			2,292,215	(802,430)	5.3	(127,650)	(151,402)
3043	Philomath School District 17J	0.06545461%		15.012.321.896	6.664.245.667	(288,860)			568,095	(65,613)	5.3	(54,502)	(12,380)
3049	Monroe Elementary School	0.00000000%	6 0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3075	West Linn School District	0.52213225%	6 0.49772491%	15,012,321,896	6,664,245,667	(2,037,543)	1,022,201,249	5,087,750	4,907,333	(180,417)	5.3	(384,442)	(34,041)
3083	Welches Elementary School	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3094	Damascus-Union School District 26	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3102	Molalla Elementary School 35	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3109 3111	Boring School District	0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	0	1,022,201,249 1,022,201,249		0	0	5.3 5.3	0	0
3116	Sandy Elementary School District 46 Colton School District 53	0.00000000% 0.04668957%		15,012,321,896	6,664,245,667	(367,378)			585,467	153,190	5.3	(69,317)	28,904
3122	Oregon City School District 62	0.44751909%		15,012,321,896	6,664,245,667	(610,693)		4,499,768	3,607,561	(892,207)	5.3	(115,225)	(168,341)
3138	Canby Elementary School District 86	0.00000000%		15.012.321.896	6.664,245,667	(0.10,000)	1.022.201.249		0	(002,201)	5.3	(1.0,220)	0
3160	Gladstone School District 115	0.03245975%	6 0.04708857%	15,012,321,896	6,664,245,667	1,221,225	1,022,201,249	481,340	2,467	(478,873)	5.3	230,420	(90,353)
3174	Canby Union High School	0.00000000%	6 0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3175	Sandy Union High School	0.00000000%		15,012,321,896	6,664,245,667	0	.,022,201,210		0	0	5.3	0	0
3176	Molalla Union High School	0.00000000%		15,012,321,896	6,664,245,667	0	.,022,201,210		0	0	5.3	0	0
3179	Clatsop County School District 1C	0.04543070%		15,012,321,896	6,664,245,667	497,160			0	(525,269)	5.3	93,804	(99,107)
3186 3187	Jewell School District 8 Seaside Schools	0.02838376% 0.09622785%		15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	(425,327) (511,823)		238,059 920,971	300,233 848,786	62,174 (72,185)	5.3 5.3	(80,250) (96,570)	11,731 (13,620)
3195	Warrenton-Hammond School District	0.05233151%		15,012,321,896	6,664,245,667	96,976			499,744	(47,064)	5.3	18,297	(8,880)
3230	Vernonia School District	0.04958600%		15,012,321,896	6,664,245,667	(342,549)			601,102	136,178	5.3	(64,632)	25,694
3241	Coquille School District 8	0.06633261%		15,012,321,896	6,664,245,667	(282,116)			944,830	301,322	5.3	(53,229)	56,853
3242	Coos Bay School District 9	0.16484579%		15,012,321,896	6,664,245,667	(839,895)			1,685,851	103,638	5.3	(158,471)	19,554
3245	North Bend Public Schools	0.11646646%	6 0.11554500%	15,012,321,896	6,664,245,667	(76,925)	1,022,201,249	1,181,102	955,417	(225,685)	5.3	(14,514)	(42,582)
3252	Powers School District	0.01274848%		15,012,321,896	6,664,245,667	(248,478)			164,339	64,449	5.3	(46,883)	12,160
3257	Myrtle Point School District 41	0.05768874%		15,012,321,896	6,664,245,667	133,023			576,658	(29,325)	5.3	25,099	(5,533)
3264	Bandon School District	0.05313217%		15,012,321,896	6,664,245,667	(677,623)			682,612	222,467	5.3	(127,853)	41,975
3274 3275	Crook County School District	0.08531263% 0.02561757%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	484,467 (97,781)	1,022,201,249 1,022,201,249	931,388 249,890	5,546 304,966	(925,842) 55,076	5.3 5.3	91,409 (18,449)	(174,687)
3275 3277	Port Orford-Langlois School District 2Cj Curry County School District 3C	0.02561757%		15,012,321,896	6,664,245,667	(97,781)			304,966	55,076	5.3 5.3	(18,449)	10,392 0
3281	Ophir School	0.0000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3282	Pistol River School District 16	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3283	Brookings-Harbor School District 17C	0.05453839%		15,012,321,896	6,664,245,667	567,894			119,108	(507,921)	5.3	107,150	(95,834)
3288	Central Curry School District 1	0.03796608%	6 0.03007642%	15,012,321,896	6,664,245,667	(658,635)	1,022,201,249	307,442	458,603	151,161	5.3	(124,271)	28,521



### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

												New Deferred	New Deferred
						Net Deferred						Outflow/(Inflow) Due to	Outflow/(Inflow) Due to
		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer	Frankrick Name	Share at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior Measurement Date	Change in Proportionate Share	Contributions for Measurement Period*	Proportionate Share of Contributions*	Employer Actual Contributions*	Outflow(Inflow) Due to Employer Contributions	Amortization Period	Share Recognized During Measurement Period	Recognized During Measurement Period
Number 3291	Employer Name Bend-La Pine Public Schools	0.95112141%	Measurement Date 0.94035783%	Measurement Date 15,012,321,896	6,664,245,667	(898.552)			8,422,256	(1,190,093)	5.3	(169,538)	(224.546)
3296	Sisters School District	0.93112141%	0.94035763%	15,012,321,896	6,664,245,667	298,770	1,022,201,249		86,033	(347,808)	5.3	56,372	(65,624)
3307	Oakland School District	0.04416198%		15,012,321,896	6,664,245,667	(493,184)			517,333	126,298	5.3	(93,054)	23,830
3310	Roseburg Public Schools	0.22760213%		15,012,321,896	6,664,245,667	830,597	1,022,201,249	2,428,256	1,330,008	(1,098,248)	5.3	156,716	(207,217)
3316	Glide School District 12	0.03528050%		15,012,321,896	6,664,245,667	(63,488)		352,864	302,289	(50,575)	5.3	(11,979)	(9,542)
3318	Days Creek School District 15	0.01688762%	0.01527797%	15,012,321,896	6,664,245,667	(134,375)	1,022,201,249	156,172	220,343	64,171	5.3	(25,354)	12,108
3319	South Umpqua School District	0.00736832%	0.01800157%	15,012,321,896	6,664,245,667	887,672	1,022,201,249	184,012	0	(184,012)	5.3	167,485	(34,719)
3320	Camas Valley School District 21	0.01628858%		15,012,321,896	6,664,245,667	(67,007)		158,297	228,875	70,578	5.3	(12,643)	13,317
3321	North Douglas School District 22	0.02809520%		15,012,321,896	6,664,245,667	(254,017)		256,086	323,461	67,375	5.3	(47,928)	12,712
3324	Yoncalla School District 32	0.02572618%		15,012,321,896	6,664,245,667	(393,543)		214,785	250,742	35,957	5.3	(74,253)	6,784
3325 3331	Elkton School District 34	0.01880114%		15,012,321,896	6,664,245,667	(133,569)		175,830	236,337	60,507	5.3	(25,202)	11,416 0
3335	Umpqua School District Riddle School District	0.00000000% 0.02907038%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	0 13,068	1,022,201,249 1,022,201,249	298,758	392,817	94,059	5.3 5.3	2.466	17,747
3338	Glendale 77	0.02430314%		15,012,321,896	6,664,245,667	(93,941)		236,924	303,906	66,982	5.3	(17,725)	12,638
3349	Winston-Dillard Schools	0.02430314%		15,012,321,896	6,664,245,667	763,557	1,022,201,249	104,564	303,900	(104,564)	5.3	144,067	(19,729)
3353	Sutherlin School District 130	0.03754066%		15.012.321.896	6.664.245.667	723,236	1.022,201,249	472.300	0	(472,300)	5.3	136.460	(89.113)
3361	Arlington Public Schools	0.01652657%		15,012,321,896	6,664,245,667	(193,667)		145,221	205,713	60,492	5.3	(36,541)	11,414
3364	Condon Admin School District 25J	0.01303610%		15,012,321,896	6,664,245,667	(304,795)		95,934	144,068	48,134	5.3	(57,508)	9,082
3370	Prairie City School District 4	0.01466061%	0.01442352%	15,012,321,896	6,664,245,667	(19,793)	1,022,201,249	147,437	156,993	9,556	5.3	(3,735)	1,803
3372	Monument School District 8	0.00847127%		15,012,321,896	6,664,245,667	(73,364)	1,022,201,249	77,610	109,898	32,288	5.3	(13,842)	6,092
3375	Dayville School District 16J	0.00961728%		15,012,321,896	6,664,245,667	(118,834)		83,757	110,741	26,984	5.3	(22,422)	5,091
3376	Long Creek Schools	0.00538459%		15,012,321,896	6,664,245,667	(14,090)		53,316	95,378	42,062	5.3	(2,658)	7,936
3392	Burns-Slater School District	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3394	Crane Elementary School	0.00386248%		15,012,321,896	6,664,245,667	(7,085)		38,615	46,024	7,409	5.3	(1,337)	1,398
3395 3396	Pine Creek School	0.00051516%		15,012,321,896	6,664,245,667	(3,789)		4,802	6,969 1.455	2,167	5.3	(715)	409
3396	Diamond School District 7 Suntex School District	0.00185910% 0.00193142%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(14,420) (26,137)		17,238 16,543	20.700	(15,783) 4,157	5.3 5.3	(2,721) (4,932)	(2,978) 784
3398	Drewsey School	0.00000000%		15,012,321,896	6,664,245,667	(20,137)		10,343	8,526	8,526	5.3	(4,932)	1,609
3399	Frenchglen School District	0.00191379%		15,012,321,896	6,664,245,667	(31,563)		15.698	20.966	5.268	5.3	(5,955)	994
3405	Fields-Trout Creek 33	0.00157987%		15,012,321,896	6,664,245,667	26,359	1,022,201,249	19,377	21,353	1,976	5.3	4,973	373
3407	Crane Union High School	0.01187136%		15,012,321,896	6,664,245,667	(276,475)		87,496	92,267	4,771	5.3	(52,165)	900
3408	Burns Union High School	0.00000000%		15,012,321,896	6,664,245,667	0		0	0	0	5.3	0	0
3409	Hood River County School District	0.24385860%	0.24659758%	15,012,321,896	6,664,245,667	228,652	1,022,201,249	2,520,724	1,932,884	(587,840)	5.3	43,142	(110,913)
3414	City of Phoenix School District	0.10533443%	0.11036155%	15,012,321,896	6,664,245,667	419,667	1,022,201,249	1,128,117	919,760	(208,357)	5.3	79,182	(39,313)
3415	Ashland Public Schools	0.23026013%		15,012,321,896	6,664,245,667	(1,163,367)		2,211,271	2,888,971	677,700	5.3	(219,503)	127,868
3416	Central Point School District 6	0.32885809%		15,012,321,896	6,664,245,667	(2,252,174)		3,085,818	4,280,610	1,194,792	5.3	(424,938)	225,432
3417	Eagle Point School District 9	0.28263035%		15,012,321,896	6,664,245,667	(2,052,865)		2,637,683	3,683,136	1,045,453	5.3	(387,333)	197,255
3424	Rogue River School District	0.05562412%		15,012,321,896	6,664,245,667	(423,636)		516,717	795,888	279,171	5.3	(79,931)	52,674
3432 3439	Prospect School District	0.01811084% 0.01882263%		15,012,321,896	6,664,245,667	(65,939)		177,055 167,152	237,371	60,316	5.3 5.3	(12,441)	11,380 12,330
3439 3440	Butte Falls School District Pinehurst School	0.00306492%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(206,235) (125,351)		15,981	232,501 22,493	65,349 6,512	5.3	(38,912) (23,651)	1,229
3445	Culver School District 4	0.05515161%		15,012,321,896	6,664,245,667	(48,425)		557,831	717,180	159,349	5.3	(23,031)	30,066
3446	Ashwood School	0.00059411%		15.012.321.896	6.664,245,667	(6.101)		5.326	6.373	1.047	5.3	(1.151)	198
3447	Madras School District	0.20920767%		15.012.321.896	6,664,245,667	(1,341,284)		1,974,286	1,917,020	(57,266)	5.3	(253,072)	(10,805)
3451	Black Butte School District	0.00335913%		15,012,321,896	6,664,245,667	(74,055)		25,269	27,344	2,075	5.3	(13,973)	392
3453	Josephine County School District Cu	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3454	Grants Pass School District	0.51956595%	0.47519853%	15,012,321,896	6,664,245,667	(3,703,826)	1,022,201,249	4,857,485	6,774,086	1,916,601	5.3	(698,835)	361,623
3455	Klamath Falls School District 1	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3456	Klamath County School District	0.48785596%		15,012,321,896	6,664,245,667	2,010,412		5,233,040	6,627,982	1,394,942	5.3	379,323	263,197
3457	Klamath Falls City Schools	0.26404411%		15,012,321,896	6,664,245,667	(2,302,371)		2,417,143	3,402,572	985,429	5.3	(434,410)	185,930
3460	Union School District 5	0.00000000%		15,012,321,896	6,664,245,667	0		0	0	0	5.3	0	0
3461	Lake County School District 7	0.06389148%		15,012,321,896	6,664,245,667	(465,950)		596,045	799,453	203,408	5.3	(87,915)	38,379
3462 3463	Paisley School District	0.01224303%		15,012,321,896	6,664,245,667	(158,741)		105,711	156,168	50,457	5.3	(29,951)	9,520
3463 3464	North Lake School District 14 Plush School District	0.02151645% 0.00153299%		15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	(366,827)		175,024 14.321	255,892 19.161	80,868 4,840	5.3 5.3	(69,213) (2,080)	15,258 913
3464 3465	Adel School District 21	0.00153299%	0.00140095%	15,012,321,896	6,664,245,667	(11,023)		14,321	19,161	4,840 4,425	5.3 5.3	(2,080)	913 835
3470	Pleasant Hill School District	0.06352305%	0.06232300%	15,012,321,896	6,664,245,667	(100,181)		637,066	836,847	199,781	5.3	(18,902)	37,695
3473	Eugene School District 4J	1.14553912%		15,012,321,896	6,664,245,667	(2,413,910)		11,414,138	12,604,598	1,190,460	5.3	(455,455)	224,615
3487	Springfield School District 19	0.57518871%		15,012,321,896	6,664,245,667	(1,399,604)		5,708,208	4,811,177	(897,031)	5.3	(264,076)	(169,251)
0.0.	-1 0	5.5.5.537170	2.250 .20 .070	. 2,0 . 2,02 . ,000	2,00 1,2 10,001	(1,000,004)	,522,201,240	0,.00,200	.,,	(55.,561)	5.0	(20.,070)	(.00,20.)



### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

						Net Deferred						New Deferred Outflow/(Inflow) Due to	New Deferred Outflow/(Inflow) Due to
		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		Share at Prior	Share at Current		Outflow/(Inflow) at Prior	Change in		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number 3494	Employer Name	0.05956165%	Measurement Date 0.05836260%	Measurement Date	Measurement Date 6,664,245,667		Measurement Period* 1,022,201,249	596,583	Contributions* 312,854	Employer Contributions	Period 5.3	Measurement Period	Measurement Period
3494	Fern Ridge School District Mapleton School District	0.02215418%		15,012,321,896 15,012,321,896	6,664,245,667	(100,097) (219,358)	1,022,201,249	199,601	252,517	(283,729) 52,916	5.3	(18,886) (41,388)	(53,534) 9,984
3502	Creswell School District 40	0.08595052%		15.012.321.896	6.664.245.667	(389.879)		830.848	936.432	105.584	5.3	(73,562)	19,922
3506	South Lane School District	0.10597055%		15,012,321,896	6,664,245,667	1,346,184	1,022,201,249	1,248,069	229,776	(1,018,293)	5.3	253,997	(192,131)
3510	Bethel School District	0.42663054%	0.40884065%	15,012,321,896	6,664,245,667	(1,485,114)	1,022,201,249	4,179,174	5,622,607	1,443,433	5.3	(280,210)	272,346
3517	Crow-Applegate-Lorane District 66	0.02655744%		15,012,321,896	6,664,245,667	(9,531)	1,022,201,249	270,303	379,464	109,161	5.3	(1,798)	20,596
3519	McKenzie School District	0.02482073%		15,012,321,896	6,664,245,667	(112,057)		239,997	298,142	58,145	5.3	(21,143)	10,971
3520	Junction City School District 69	0.13160828%		15,012,321,896	6,664,245,667	(1,851,524)	1,022,201,249	1,118,587	1,535,236	416,649	5.3	(349,344)	78,613
3522 3524	Lowell School District	0.02624425%		15,012,321,896	6,664,245,667 6,664,245,667	(128,036)	1,022,201,249	252,591	356,532	103,941	5.3 5.3	(24,158) (78,782)	19,612 37,390
3524 3527	Oakridge School District Marcola School District 79	0.04549383% 0.01913700%		15,012,321,896 15,012,321,896	6,664,245,667	(417,545) 115,515	1,022,201,249 1,022,201,249	413,911 209,763	612,077 257,467	198,166 47,704	5.3	21,795	9,001
3533	Triangle Lake Schools	0.02480880%		15,012,321,896	6,664,245,667	(141,726)	1,022,201,249	236,242	298,104	61,862	5.3	(26,741)	11,672
3537	Siuslaw School District 97J	0.06483781%		15,012,321,896	6,664,245,667	445,604	1,022,201,249	717,336	400,105	(317,231)	5.3	84,076	(59,855)
3579	Lincoln County School District	0.00000000%		15,012,321,896	6,664,245,667	384,946	1,022,201,249	47,136	0	(47,136)	5.3	72,631	(8,894)
3582	Linn County School District 5	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3613	Harris School	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3615 3618	Central Linn School District 552C	0.05722421%		15,012,321,896	6,664,245,667	(265,060)		552,491	724,267	171,776	5.3 5.3	(50,011)	32,411
3618 3626	Sweet Home School District 55 Wyatt School District 63Cj	0.04971373% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	1,398,054	1,022,201,249 1,022,201,249	679,363	0	(679,363)	5.3	263,784	(128,182)
3647	Scio School District 95C	0.05966089%		15,012,321,896	6,664,245,667	(977,890)		490,114	641,732	151,618	5.3	(184,508)	28,607
3665	Santiam Canyon School District	0.01362642%		15,012,321,896	6,664,245,667	452,129	1,022,201,249	194,652	041,732	(194,652)	5.3	85,307	(36,727)
3676	Harrisburg High School	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3684	Ontario School District 8C	0.14361273%	0.14188113%	15,012,321,896	6,664,245,667	(144,555)	1,022,201,249	1,450,311	1,269,099	(181,212)	5.3	(27,275)	(34,191)
3687	Juntura Grade School	0.00093303%		15,012,321,896	6,664,245,667	2,040	1,022,201,249	9,787	13,102	3,315	5.3	385	625
3689	Vale School District 15	0.0000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3694	Nyssa School District 26	0.09667970%		15,012,321,896	6,664,245,667	(823,597)		887,414	1,156,924	269,510	5.3	(155,396)	50,851
3696 3707	Annex Elementary School Adrian School District 61	0.00387215% 0.02313379%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(49,810) (242,021)	1,022,201,249 1,022,201,249	33,482 206,839	41,259 323,524	7,777 116,685	5.3 5.3	(9,398) (45,664)	1,467 22,016
3707	Harper School District 66	0.02313379%		15,012,321,896	6,664,245,667	(242,021)		108,168	185,714	77,546	5.3	(8,666)	14,631
3712	W W Jones School	0.00168081%		15,012,321,896	6,664,245,667	10,752	1,022,201,249	18,498	18,508	10	5.3	2,029	14,001
3715	Vale High School	0.00000000%		15,012,321,896	6.664.245.667	0	1,022,201,249	0	0	0	5.3	-,	0
3720	Silverton RFD	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3727	Aumsville Elementary	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3729	Jefferson School District 14Cj	0.03582210%		15,012,321,896	6,664,245,667	9,157	1,022,201,249	367,295	83,347	(283,948)	5.3	1,728	(53,575)
3730	North Marion School District 15	0.08840541%		15,012,321,896	6,664,245,667	297,692	1,022,201,249	940,133	467,818	(472,315)	5.3 5.3	56,168	(89,116)
3732 3735	Marion Elementary School Salem-Keizer Public Schools	0.00000000% 2.20142811%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	0 10,348,343	1,022,201,249 1,022,201,249	23,770,155	18,145,798	0 (5,624,357)	5.3	0 1,952,518	(1,061,199)
3750	St Paul School District	0.02697643%		15,012,321,896	6,664,245,667	(276,711)	1,022,201,249	23,770,133	320.493	78,622	5.3	(52,210)	14,834
3759	Eldriedge Elementary	0.00000000%		15,012,321,896	6.664.245.667	(270,711)	1,022,201,249	241,071	0.20,430	0,022	5.3	(02,210)	0
3760	West Stayton School District	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3761	Bethany Elementary	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3769	Scotts Mills School	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3771	Gervais Elementary School	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3772	Stayton School District 77J	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0 (00 000)	0
3780 3781	Mt Angel School District 91 Silver Crest School District 93	0.06263130% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(171,516)	1,022,201,249 1,022,201,249	619,216	828,846	209,630	5.3 5.3	(32,362)	39,553
3786	Woodburn School District	0.49356637%		15,012,321,896	6,664,245,667	(4,212,801)		4,529,395	6,078,734	1,549,339	5.3	(794,868)	292,328
3794	Detroit School District 123J	0.0000000%		15,012,321,896	6.664.245.667	(1,212,001)	1,022,201,249	0	0,0.0,70.	0	5.3	(101,000)	0
3804	Monitor School District 142J	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3806	Cloverdale School District 144	0.00000000%	0.0000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3809	Morrow County Schools	0.11978354%		15,012,321,896	6,664,245,667	(196,255)		1,200,398	1,203,218	2,820	5.3	(37,029)	532
3818	Portland Public Schools	1.38021655%		15,012,321,896	6,664,245,667	60,227,102	1,022,201,249	21,483,250	0	(21,483,250)	5.3	11,363,604	(4,053,443)
3820	Parkrose School District	0.27927314%		15,012,321,896	6,664,245,667	(3,109,429)		2,473,992	3,288,435	814,443	5.3	(586,685)	153,668
3821 3823	Gresham Grade School District 4 Orient School	0.00000000% 0.00000000%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	0	1,022,201,249 1,022,201,249	0	0	0	5.3 5.3	0	0
3824	Reynolds School District	0.55118029%		15,012,321,896	6,664,245,667	6,948,363	1,022,201,249	6,484,982	2,404,114	(4,080,868)	5.3	1,311,012	(769,975)
3842	Corbett School District 39	0.08611782%		15,012,321,896	6,664,245,667	(58,050)		873,189	1,131,812	258,623	5.3	(10,953)	48,797
3843	David Douglas School District	0.98932400%		15,012,321,896	6,664,245,667	(4,296,373)		9,586,802	11,776,939	2,190,137	5.3	(810,636)	413,233
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### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow(Inflow) Due to Change in Proportionate Share		Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3847	Riverdale School	0.04060387%	0.04580344%	15,012,321,896	6,664,245,667	434,064	1,022,201,249	468,203	274,307	(193,896)	5.3	81,899	(36,584)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249		0	0	5.3	0	0
3850	Dallas School District	0.23182264%		15,012,321,896	6,664,245,667	(1,089,247)		2,236,318	3,144,522	908,204	5.3	(205,518)	171,359
3859	Central School District 13J	0.11736839%	0.14387448%	15,012,321,896	6,664,245,667	2,212,749	1,022,201,249	1,470,687	409,270	(1,061,417)	5.3	417,500	(200,267)
3865	Perrydale School District 21	0.02641198%		15,012,321,896	6,664,245,667	(339,166)		228,453	295,723	67,270	5.3	(63,994)	12,692
3887	Falls City School District	0.00240269%		15,012,321,896	6,664,245,667	412,712	1,022,201,249	75,096	0	(75,096)	5.3	77,870	(14,169)
3894	Sherman County School District 9	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3902	Tillamook Public Schools	0.04539899%	0.06103374%	15,012,321,896	6,664,245,667	1,305,201	1,022,201,249	623,888	0	(623,888)	5.3	246,264	(117,715)
3920 3927	Neah-Kah-Nie School District	0.09294666%		15,012,321,896	6,664,245,667	(1,028,894)	1,022,201,249	824,116	1,105,033	280,917	5.3 5.3	(194,131)	53,003
3927	Echo School District Umatilla School District 6R	0.01542253% 0.08749763%	0.01608316% 0.07662361%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	55,150	1,022,201,249 1,022,201,249	164,402	101,859 803,895	(62,543)	5.3	10,406	(11,801)
3926	Ferndale School District 10	0.00000000%		15,012,321,896	6,664,245,667	(907,772)	1,022,201,249	783,247 0	003,095	20,648	5.3	(171,278)	3,896
3931	Pendleton School District 16R	0.08004534%		15,012,321,896	6,664,245,667	1,377,013	1,022,201,249	986,836	3.444	(983,392)	5.3	259,814	(185,546)
3935	Athena-Weston School District 29Rj	0.05187637%	0.04865426%	15,012,321,896	6,664,245,667	(268,985)	1,022,201,249	497,344	589,464	92,120	5.3	(50,752)	17,381
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	(200,300)	1,022,201,249	0	000,404	0	5.3	(00,702)	17,561
3942	Stanfield School District	0.01986426%		15,012,321,896	6,664,245,667	(294,541)	1,022,201,249	166,987	42,937	(124,050)	5.3	(55,574)	(23,406)
3944	Ukiah School	0.00635286%		15,012,321,896	6,664,245,667	(77,763)	1,022,201,249	55,417	96,532	41,115	5.3	(14,672)	7,758
3957	Helix School District	0.01479290%	0.01405897%	15,012,321,896	6,664,245,667	(61,269)	1,022,201,249	143,711	184,503	40,792	5.3	(11,560)	7,697
3958	Pilot Rock School District 2R	0.01743680%	0.01516516%	15,012,321,896	6,664,245,667	(189,638)	1,022,201,249	155,018	113,064	(41,954)	5.3	(35,781)	(7,916)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
3965	La Grande Public Schools	0.09335457%	0.09160639%	15,012,321,896	6,664,245,667	(145,939)	1,022,201,249	936,402	711,006	(225,396)	5.3	(27,536)	(42,528)
3966	Union County School District	0.01485453%		15,012,321,896	6,664,245,667	(23,149)		149,009	102,721	(46,288)	5.3	(4,368)	(8,734)
3967	North Powder School District	0.02123342%		15,012,321,896	6,664,245,667	(478,828)	1,022,201,249	158,417	269,829	111,412	5.3	(90,345)	21,021
3969	Imbler School District	0.02589412%		15,012,321,896	6,664,245,667	(135,947)	1,022,201,249	248,044	283,756	35,712	5.3	(25,650)	6,738
3970	Cove School District	0.02037473%		15,012,321,896	6,664,245,667	5,088	1,022,201,249	208,894	299,439	90,545	5.3	960	17,084
3973	Elgin School District 23	0.02871524%		15,012,321,896	6,664,245,667	6,787	1,022,201,249	294,358	399,107	104,749	5.3	1,281	19,764
3986	Joseph School District 6	0.02513655%	0.02288637%	15,012,321,896	6,664,245,667	(187,846)	1,022,201,249	233,945	378,416	144,471	5.3	(35,443)	27,259
3990	Wallowa School	0.02025587%		15,012,321,896	6,664,245,667	(16,675)	1,022,201,249	205,014	286,025	81,011	5.3	(3,146)	15,285
3993 4003	Enterprise School District 21 Troy School District 54	0.02948464% 0.00080764%		15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(266,062) (3,469)	1,022,201,249 1,022,201,249	268,814 7,831	376,635 8.916	107,821 1,085	5.3 5.3	(50,200) (655)	20,344 205
4003	Chenowith School District	0.00000764%		15,012,321,896	6,664,245,667	(3,409)	1,022,201,249	7,031	0,910	1,085	5.3	(655)	205
4012	Dufur Schools	0.02727375%		15,012,321,896	6,664,245,667	(275,169)		245,099	356,088	110,989	5.3	(51,919)	20,941
4022	Maupin Grade School 84	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	(270,100)	1,022,201,249	240,000	000,000	0	5.3	(01,515)	20,541
4025	West Union School District 1	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4034	Gaston Public Schools	0.02300985%	0.02662587%	15,012,321,896	6,664,245,667	301,869	1,022,201,249	272,170	0	(272,170)	5.3	56,956	(51,353)
4035	Banks School District	0.05775408%	0.06140261%	15,012,321,896	6,664,245,667	304,582	1,022,201,249	627,658	664,568	36,910	5.3	57,468	6,964
4047	Reedville School District 29	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4055	Groner School	0.00000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4062	Beaverton School District	2.24099494%		15,012,321,896	6,664,245,667	16,269,451	1,022,201,249	24,899,632	19,611,679	(5,287,953)	5.3	3,069,708	(997,727)
4080	North Plains School District 70	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4109 4114	Spray School District 1	0.00828048%		15,012,321,896	6,664,245,667	(51,383)	1,022,201,249	78,352	74,353 278,644	(3,999)	5.3 5.3	(9,695)	(755) 20,819
4114	Fossil School District 21J Yamhill Grade School	0.01402521% 0.00000000%	0.01646454% 0.00000000%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	203,637	1,022,201,249 1,022,201,249	168,301	270,044	110,343	5.3	38,422	20,819
4135	Newberg School District 29Jt	0.19706656%		15,012,321,896	6,664,245,667	2,858,065	1,022,201,249	2,364,380	811,610	(1,552,770)	5.3	539,258	(292,975)
4142	McMinnville Schools	0.40701617%		15,012,321,896	6,664,245,667	(1,934,225)	1,022,201,249	3,923,683	3,773,701	(1,332,770)	5.3	(364,948)	(28,298)
4144	Sheridan School District 48J	0.07427670%	0.06161424%	15,012,321,896	6,664,245,667	(1,057,072)	1,022,201,249	629,822	887,351	257,529	5.3	(199,448)	48,590
4166	Yamhill-Carlton School District 1	0.02154002%	0.02330264%	15,012,321,896	6,664,245,667	147,145	1,022,201,249		0	(238,200)	5.3	27,763	(44,943)
4185	Lebanon School District Uh-1	0.0000000%		15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4189	Wasco County High School	0.0000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4203	Victor Point School	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4219	Grant County Education Service District	0.01194735%	0.00894340%	15,012,321,896	6,664,245,667	(250,772)		91,420	112,649	21,229	5.3	(47,315)	4,005
4220	Jefferson County Education Service District	0.01420838%	0.01446783%	15,012,321,896	6,664,245,667	21,659	1,022,201,249	147,890	186,390	38,500	5.3	4,087	7,264
4221	Marion Education Service District	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4223	InterMountain Education Service District	0.08970043%	0.08514505%	15,012,321,896	6,664,245,667	(380,286)	1,022,201,249	870,354	738,886	(131,468)	5.3	(71,752)	(24,805)
4224	Wallowa County Region 18	0.01688948%	0.01386752%	15,012,321,896	6,664,245,667	(252,275)	1,022,201,249	141,754	196,268	54,514	5.3	(47,599)	10,286
4225	Washington County Education Service District	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0



### Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

	North Central Education Service District		Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date		Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
		0.01266604%	0.00843683%	15,012,321,896	6,664,245,667	(353,058)	1,022,201,249	86,241	123,554	37,313	5.3	(66,615)	7,040
	Cascade School District Uh5	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
	Mari-Linn School District	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	(000 040)	1,022,201,249	0	0	0	5.3 5.3	0 (440 504)	0
	South Coast Education Service District Region 7 Douglas Education Service District	0.07255952% 0.12406504%	0.06503425% 0.11610577%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(628,216) (664,446)	1,022,201,249 1,022,201,249	664,781 1,186,835	877,382 1,314,068	212,601 127,233	5.3	(118,531) (125,367)	40,113 24,006
	Multnomah Education Service District	0.12406504%	0.14250332%	15,012,321,896	6,664,245,667	1,019,741	1,022,201,249	1,456,671	498,645	(958,026)	5.3	192,404	(180,760)
	Clatsop County Education Service District	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	1,013,741	1,022,201,249	1,430,071	430,043	(936,020)	5.3	192,404	(160,760)
	High Desert Education Service District	0.12022239%	0.11412590%	15,012,321,896	6,664,245,667	(508,940)	1,022,201,249	1,166,596	1,012,031	(154,565)	5.3	(96,026)	(29,163)
	Willamette Education Service District	0.09412228%	0.10659328%	15,012,321,896	6,664,245,667	1,041,089	1,022,201,249	1,089,598	131,684	(957,914)	5.3	196,432	(180,738)
4258 H	Hermiston School District 8R	0.23325901%	0.24299212%	15,012,321,896	6,664,245,667	812,528	1,022,201,249	2,483,868	2,162,676	(321,192)	5.3	153,307	(60,602)
4259 C	Clackamas Education Service District	0.14864769%	0.14031968%	15,012,321,896	6,664,245,667	(695,229)	1,022,201,249	1,434,350	1,201,426	(232,924)	5.3	(131,175)	(43,948)
	Greater Albany School District 8J	0.51654612%		15,012,321,896	6,664,245,667	(730,565)	1,022,201,249	5,190,685	4,658,469	(532,216)	5.3	(137,842)	(100,418)
	Lake Oswego School District	0.30770937%	0.31657479%	15,012,321,896	6,664,245,667	740,092	1,022,201,249	3,236,031	1,864,795	(1,371,236)	5.3	139,640	(258,724)
	Silver Falls School District	0.19341615%	0.19727372%	15,012,321,896	6,664,245,667	322,033	1,022,201,249	2,016,534	1,359,852	(656,682)	5.3	60,761	(123,902)
	Malheur Education Service District Region 14 Linn-Benton-Lincoln Education Service District	0.02802407% 0.18179495%	0.02726612% 0.16130741%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(63,274) (1,710,315)	1,022,201,249 1,022,201,249	278,715 1,648,886	412,371 2,364,410	133,656 715,524	5.3 5.3	(11,938) (322,701)	25,218 135,005
	Double O School District	0.00060679%	0.00074572%	15,012,321,896	6,664,245,667	11,598	1,022,201,249	7,623	2,364,410 8,440	715,524 817	5.3	2,188	155,005
	Tillamook County Education Service District	0.00000079%	0.00074372%	15.012.321.896	6.664.245.667	0	1.022.201.249	7,025	0,440	017	5.3	2,100	0
	Lane County Education Service District	0.08519485%	0.08189010%	15,012,321,896	6.664.245.667	(275,883)	1,022,201,249	837.082	868,526	31.444	5.3	(52,053)	5.933
	Mitchell School	0.00951441%		15,012,321,896	6,664,245,667	(82,258)	1,022,201,249	87,184	101,489	14,305	5.3	(15,520)	2,699
4279 S	St Helens School District 502	0.07688166%	0.09285862%	15,012,321,896	6,664,245,667	1,333,769	1,022,201,249	949,202	0	(949,202)	5.3	251,655	(179,095)
4280 N	Northwest Regional Education Service District	0.40881723%	0.36301371%	15,012,321,896	6,664,245,667	(3,823,713)	1,022,201,249	3,710,731	5,155,590	1,444,859	5.3	(721,455)	272,615
	Southern Oregon Education Service District	0.18029237%	0.15117423%	15,012,321,896	6,664,245,667	(2,430,805)	1,022,201,249	1,545,305	1,897,069	351,764	5.3	(458,642)	66,371
	Medford School District 549C	0.77142527%	0.75042472%	15,012,321,896	6,664,245,667	(1,753,142)	1,022,201,249	7,670,851	8,748,478	1,077,627	5.3	(330,782)	203,326
	Dayton Public Schools	0.03427705%	0.03638061%	15,012,321,896	6,664,245,667	175,607	1,022,201,249	371,883	90,527	(281,356)	5.3	33,133	(53,086)
	Lake County Education Service District	0.00904373%	0.00726491%	15,012,321,896	6,664,245,667	(148,497)	1,022,201,249	74,262	98,775	24,513	5.3	(28,018)	4,625
	Harney Education Service District Region XVII	0.01891474%	0.01654631%	15,012,321,896	6,664,245,667	(197,718)	1,022,201,249	169,137	195,357	26,220	5.3	(37,305)	4,947
	Wasco County Education Service District Yamhill Education Service District	0.01960472% 0.00000000%	0.02085765% 0.00000000%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	104,596 0	1,022,201,249 1,022,201,249	213,207	309,278	96,071	5.3 5.3	19,735	18,127 0
	Amity School District	0.0000000%	0.00351608%	15,012,321,896	6,664,245,667	257,176	1,022,201,249	240,382	1,100	(239,282)	5.3	48,524	(45,148)
	Columbia School District 5J	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	237,170	1,022,201,249	240,302	1,100	(233,262)	5.3	40,324	(43,148)
	Scappoose School District	0.15427429%	0.14399742%	15,012,321,896	6,664,245,667	(857,921)	1,022,201,249	1,471,943	2,029,457	557.514	5.3	(161,872)	105,191
	Redmond School District 2J	0.37804563%	0.37618526%	15,012,321,896	6,664,245,667	(155,305)	1,022,201,249	3,845,370	3,371,712	(473,658)	5.3	(29,303)	(89,369)
4312 F	Reedsport School District	0.02403158%	0.02043034%	15,012,321,896	6,664,245,667	(300,635)	1,022,201,249	208,839	65,651	(143,188)	5.3	(56,724)	(27,017)
4313 F	Forest Grove School District	0.36115006%	0.36976841%	15,012,321,896	6,664,245,667	719,466	1,022,201,249	3,779,777	3,471,651	(308,126)	5.3	135,748	(58,137)
	Willamina School District 30J	0.05314398%	0.05505168%	15,012,321,896	6,664,245,667	159,256	1,022,201,249	562,739	603,397	40,658	5.3	30,048	7,671
	John Day School District	0.03201385%	0.03479999%	15,012,321,896	6,664,245,667	232,589	1,022,201,249	355,726	234,598	(121,128)	5.3	43,885	(22,854)
	Tigard-Tualatin School District 23J	0.84314819%		15,012,321,896	6,664,245,667	(4,083,603)	1,022,201,249	8,118,644	10,009,305	1,890,661	5.3	(770,491)	356,728
	Sherwood School District 88J Rainier School District 13	0.32512171% 0.04290273%	0.31832337% 0.04020844%	15,012,321,896 15,012,321,896	6,664,245,667 6.664,245,667	(567,531) (224,921)	1,022,201,249 1,022,201,249	3,253,905 411,011	3,658,116 222,404	404,211 (188,607)	5.3 5.3	(107,081) (42,438)	76,266 (35,586)
	North Clackamas School District 12	0.63269493%	0.70273021%	15,012,321,896	6,664,245,667	5,846,599	1,022,201,249	7,183,317	2,518,483	(4,664,834)	5.3	1,103,132	(880,157)
	Estacada School District 108	0.08636201%		15.012.321.896	6.664.245.667	(82.666)	1.022,201,249	872.671	641.690	(230.981)	5.3	(15,597)	(43,581)
	Centennial School District 28	0.58697455%	0.51666941%	15,012,321,896	6,664,245,667	(5,869,127)	1,022,201,249	5,281,401	7,168,544	1,887,143	5.3	(1,107,382)	356,065
	Harney County School District 3	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	(',''',''',''',''	0
4327 J	Jordan Valley School District 3	0.00746508%	0.00504501%	15,012,321,896	6,664,245,667	(202,030)	1,022,201,249	51,570	134,076	82,506	5.3	(38,119)	15,567
4329	Gervais School District 1	0.03470273%	0.03644586%	15,012,321,896	6,664,245,667	145,518	1,022,201,249	372,550	828	(371,722)	5.3	27,456	(70,136)
	Vale School District 84	0.08482684%	0.07460364%	15,012,321,896	6,664,245,667	(853,441)	1,022,201,249	762,599	1,051,231	288,632	5.3	(161,027)	54,459
	Molalla River School District	0.02899653%	0.04506986%	15,012,321,896	6,664,245,667	1,341,814	1,022,201,249	460,705	0	(460,705)	5.3	253,172	(86,925)
	Gresham-Barlow School District 10	0.53565279%	0.52578290%	15,012,321,896	6,664,245,667	(823,946)	1,022,201,249	5,374,559	3,946,327	(1,428,232)	5.3	(155,462)	(269,478)
	Canby School District	0.12330547%		15,012,321,896	6,664,245,667	2,767,114	1,022,201,249	1,599,256	0	(1,599,256)	5.3	522,097	(301,746)
	Cascade School District 5 Milton-Freewater Unified School District 7	0.07437904% 0.05309031%	0.07804980% 0.04947276%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	306,438 (301,996)	1,022,201,249 1,022,201,249	797,826 505,711	112,664	(685,162) (505,711)	5.3 5.3	57,818 (56,980)	(129,276)
	Nestucca Valley School District 101	0.05309031%	0.04947276%	15,012,321,896	6,664,245,667	(301,996)	1,022,201,249	350,890	364,096	(505,711)	5.3	(56,980)	(95,417) 2,492
	Sherman County School District	0.03730405%	0.03432688%	15,012,321,896	6,664,245,667	(248,536)	1,022,201,249	350,890 210,927	364,096 245,104	13,206 34,177	5.3	(36,369)	2,492 6,448
	Three Rivers U J School District	0.24374556%	0.24404680%	15,012,321,896	6,664,245,667	25,148	1,022,201,249	2,494,649	2,086,527	(408,122)	5.3	4,745	(77,004)
	Lebanon Community School District	0.27550889%	0.26393540%	15,012,321,896	6,664,245,667	(966,164)	1,022,201,249	2,697,951	3,753,991	1,056,040	5.3	(182,295)	199,253
	Monroe School District 1J	0.02579987%	0.02785234%	15,012,321,896	6,664,245,667	171,341	1,022,201,249	284,707	256,073	(28,634)	5.3	32,328	(5,403)
4341 H	Hillsboro School District 1J	1.11394819%	1.17474591%	15,012,321,896	6,664,245,667	5,075,440	1,022,201,249	12,008,267	9,552,463	(2,455,804)	5.3	957,630	(463,359)
4342 N	North Santiam School District 29J	0.07654891%		15,012,321,896	6,664,245,667	780,486	1,022,201,249	878,052	233,575	(644,477)	5.3	147,262	(121,599)



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date \*Excludes contributions attributable to principal payments on

PreSLGRP or Transition Liabilities. Includes accrual adjustments to
match total contributions in PERS CAFR; adjustments were allocated
pro-rata to employers.

4343 4344 4345	Harrisburg Sschool District 7	Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Outflow(Inflow) Due to Change in Proportionate Share		Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow(Inflow) Due to Employer Contributions	Amortization Period	Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
		0.07244534%	0.06574522%	15,012,321,896	6,664,245,667	(559,332)	1,022,201,249	672,048	822,233	150,185	5.3	(105,534)	28,337
4345	South Wasco County School District 1	0.02405170%	0.02215069%	15,012,321,896	6,664,245,667	(158,698)	1,022,201,249	226,425	276,331	49,906	5.3	(29,943)	9,416
	Oregon Trail School District 46	0.31898262%	0.27919925%	15,012,321,896	6,664,245,667	(3,321,146)	1,022,201,249	2,853,978	3,928,756	1,074,778	5.3	(626,631)	202,788
4346	Knappa School District 4	0.04185983%	0.03807531%	15,012,321,896	6,664,245,667	(315,934)	1,022,201,249	389,206	501,703	112,497	5.3	(59,610)	21,226
4347	Clatskanie School District 6J	0.06317554%	0.05697926%	15,012,321,896	6,664,245,667	(517,270)	1,022,201,249	582,443	774,418	191,975	5.3	(97,598)	36,222
4348	Lourdes Charter School	0.00261665%	0.00253520%	15,012,321,896	6,664,245,667	(6,800)	1,022,201,249	25,915	37,573	11,658	5.3	(1,283)	2,200
4350	Ridgeline Montessori	0.01224254%	0.01094288%	15,012,321,896	6,664,245,667	(108,496)	1,022,201,249	111,858	151,504	39,646	5.3	(20,471)	7,480
4351 4352	The Village School Armadillo Technical Institute	0.00285749% 0.00728580%	0.00265042% 0.00642702%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(17,286) (71,692)	1,022,201,249 1,022,201,249	27,093 65,697	34,854 64,872	7,761 (825)	5.3 5.3	(3,262) (13,527)	1,464 (156)
4354	Opal Charter School	0.00726360%	0.00547733%	15,012,321,896	6,664,245,667	211,575	1,022,201,249	55,989	38.851	(17,138)	5.3	39,920	(3,234)
4355	Three Rivers Charter School	0.00254252%	0.00863658%	15,012,321,896	6,664,245,667	(6,184)	1,022,201,249	88,283	121,553	33,270	5.3	(1,167)	6,277
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	(0,101)	1,022,201,249	00,200	0	0	5.3	(1,101)	0,2.7
4360	Luckiamute Valley Charter School	0.01157011%	0.01150498%	15,012,321,896	6,664,245,667	(5,438)	1,022,201,249	117,604	149,139	31,535	5.3	(1,026)	5,950
4361	Rimrock Expeditionary Alternative Learning	0.01026868%	0.00000000%	15,012,321,896	6,664,245,667	(857,237)	1,022,201,249	0	0	0	5.3	(161,743)	0
4362	Kings Valley Charter School	0.00063725%	0.00122586%	15,012,321,896	6,664,245,667	49,138	1,022,201,249	12,531	7,943	(4,588)	5.3	9,271	(866)
4363	Multisensory Learning Academy	0.01555236%	0.01806038%	15,012,321,896	6,664,245,667	209,371	1,022,201,249	184,613	273,080	88,467	5.3	39,504	16,692
4365	Mitch Charter School	0.00990495%	0.01105715%	15,012,321,896	6,664,245,667	96,187	1,022,201,249	113,026	153,101	40,075	5.3	18,148	7,561
4366	Sand Ridge Charter School	0.01295724%	0.01300797%	15,012,321,896	6,664,245,667	4,235	1,022,201,249	132,968	183,404	50,436	5.3	799	9,516
4367	Arthur Academy Charter School	0.00607489%	0.03452118%	15,012,321,896	6,664,245,667	2,374,718	1,022,201,249	352,876	493,205	140,329	5.3	448,060	26,477
4369 4370	Trillium Charter School Howard Street Charter School, Inc.	0.01226690% 0.00272689%	0.01746296% 0.00450814%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	433,771 148,700	1,022,201,249 1,022,201,249	178,507 46,082	231,130 63.332	52,623 17,250	5.3 5.3	81,844 28,057	9,929 3,255
4370	The Lighthouse School	0.00272889%	0.01018091%	15,012,321,896	6,664,245,667	(35,680)	1,022,201,249	104,069	126,413	22,344	5.3	(6,732)	3,255 4,216
4373	Sheridan Japanese School Foundation	0.00388552%	0.00346998%	15,012,321,896	6,664,245,667	(34,689)	1,022,201,249	35,470	60,033	24.563	5.3	(6,732)	4,635
4374	Ione School District	0.02314909%	0.02213493%	15,012,321,896	6,664,245,667	(84,663)	1,022,201,249	226,264	273,251	46.987	5.3	(15,974)	8,865
4375	Eddyville Charter School	0.01133676%	0.00949846%	15,012,321,896	6,664,245,667	(153,463)	1,022,201,249	97.093	147,493	50.400	5.3	(28,955)	9.509
4376	Four Rivers Community School	0.01598216%	0.01383150%	15,012,321,896	6,664,245,667	(179,539)	1,022,201,249	141,386	195,339	53,953	5.3	(33,875)	10,180
4378	Mosier Community School	0.01033137%	0.00816704%	15,012,321,896	6,664,245,667	(180,680)	1,022,201,249	83,484	148,945	65,461	5.3	(34,091)	12,351
4379	Siletz Valley School	0.01361619%	0.01322537%	15,012,321,896	6,664,245,667	(32,626)	1,022,201,249	135,190	150,924	15,734	5.3	(6,156)	2,969
4380	The Emerson School	0.00672277%	0.00524100%	15,012,321,896	6,664,245,667	(123,699)	1,022,201,249	53,574	71,153	17,579	5.3	(23,339)	3,317
4381	North Wasco County School District 21	0.14009676%	0.13883269%	15,012,321,896	6,664,245,667	(105,525)	1,022,201,249	1,419,149	992,844	(426,305)	5.3	(19,910)	(80,435)
4382	Self Enhancement Inc	0.00572594%	0.00586819%	15,012,321,896	6,664,245,667	11,875	1,022,201,249	59,985	67,011	7,026 6.997	5.3 5.3	2,241	1,326
4383 4386	City View Charter School Nixyaawii Community School	0.00997381% 0.00614544%	0.00978936% 0.00523724%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(15,398) (75,817)	1,022,201,249 1,022,201,249	100,067 53,535	107,064 69,192	6,997 15,657	5.3 5.3	(2,905) (14,305)	1,320 2,954
4388	West Lane Tech	0.00496424%	0.00323724%	15.012.321.896	6.664.245.667	(185,358)	1.022.201.249	28.048	62.255	34,207	5.3	(34,973)	6.454
4390	Oregon Connections Academy	0.10468564%	0.09969752%	15.012.321.896	6.664.245.667	(416,412)	1.022.201.249	1.019.109	1.326.529	307.420	5.3	(78,568)	58.004
4392	Eagleridge High School	0.00934260%	0.01061220%	15,012,321,896	6,664,245,667	105,987	1,022,201,249	108,478	108,994	516	5.3	19.998	97
4393	Cascade Heights Public Charter School	0.00922422%	0.00980074%	15,012,321,896	6,664,245,667	48,128	1,022,201,249	100,183	133,413	33,230	5.3	9,081	6,270
4395	Siletz Valley Early College Academy	0.00427773%	0.00391959%	15,012,321,896	6,664,245,667	(29,898)	1,022,201,249	40,066	54,127	14,061	5.3	(5,641)	2,653
4396	Sweet Home Charter School	0.00764529%	0.00405202%	15,012,321,896	6,664,245,667	(299,969)	1,022,201,249	41,420	89,119	47,699	5.3	(56,598)	9,000
4397	Springwater Environmental Sciences School	0.01247495%	0.00902692%	15,012,321,896	6,664,245,667	(287,844)	1,022,201,249	92,273	115,366	23,093	5.3	(54,310)	4,357
4398	LEP High	0.02652984%	0.00000000%	15,012,321,896	6,664,245,667	(2,214,731)	1,022,201,249	0	480	480	5.3	(417,874)	91
4400 4401	Phoenix School	0.00040714%	0.00399576% 0.00353552%	15,012,321,896	6,664,245,667	299,581	1,022,201,249	40,845	83,217	42,372 14,066	5.3 5.3	56,525 (2,751)	7,995 2,654
4401	Ballston Community School Sage Community School	0.00371019% 0.00408839%	0.00353552%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	(14,582) (162,776)	1,022,201,249 1,022,201,249	36,140 21,860	50,206 35,637	13,777	5.3	(30,712)	2,654
4403	Portland Village School	0.01744179%	0.01624656%	15,012,321,896	6,664,245,667	(99,779)	1,022,201,249	166,073	208,826	42,753	5.3	(18,826)	8,067
4404	Alliance Charter Academy	0.02333706%	0.02259297%	15,012,321,896	6,664,245,667	(62,117)	1,022,201,249	230,946	264,998	34,052	5.3	(11,720)	6,425
4405	Forest Grove Community School	0.01060269%	0.01051882%	15,012,321,896	6,664,245,667	(7,002)	1,022,201,249	107,524	128,037	20,513	5.3	(1,321)	3,870
4407	Madrone Trail Public Charter School	0.01150177%	0.01112150%	15,012,321,896	6,664,245,667	(31,745)	1,022,201,249	113,684	109,097	(4,587)	5.3	(5,990)	(865)
4408	Muddy Creek Charter School	0.00430206%	0.00504358%	15,012,321,896	6,664,245,667	61,902	1,022,201,249	51,556	59,919	8,363	5.3	11,680	1,578
4409	Southwest Charter School	0.00792931%	0.00925561%	15,012,321,896	6,664,245,667	110,720	1,022,201,249	94,611	109,269	14,658	5.3	20,891	2,766
4410	Ace Academy	0.00643978%	0.00516895%	15,012,321,896	6,664,245,667	(106,090)	1,022,201,249	52,837	11,691	(41,146)	5.3	(20,017)	(7,763)
4411	Sherwood Charter School	0.00739755%	0.00938834%	15,012,321,896	6,664,245,667	166,193	1,022,201,249	95,968	119,059	23,091	5.3	31,357	4,357
4412	Estacada Web Academy	0.02273158%	0.02001644%	15,012,321,896	6,664,245,667	(226,662)	1,022,201,249	204,608	282,530	77,922	5.3	(42,766)	14,702
4418 4419	Lewis And Clark Montessori Charter School	0.01175624%	0.01382304%	15,012,321,896	6,664,245,667	172,538 108,336	1,022,201,249 1,022,201,249	141,299 40,958	222,590 64,774	81,291 23,816	5.3 5.3	32,554	15,338 4,494
4419 4420	Silvies River Web Academy Oregon Virtual Academy	0.00270912% 0.04127169%	0.00400686% 0.04418750%	15,012,321,896 15,012,321,896	6,664,245,667 6,664,245,667	108,336 243.414	1,022,201,249	40,958 451.685	645,656	23,816 193.971	5.3 5.3	20,441 45.927	4,494 36.598
4421	Home Scholars Academy of Oakridge and Westfir	0.00039574%	0.00000000%	15,012,321,896	6,664,245,667	(33,037)	1,022,201,249		045,656	193,971	5.3	(6.233)	30,398
4422	Redmond Proficiency Academy	0.03616460%	0.03124093%	15,012,321,896	6,664,245,667	(411,032)	1,022,201,249	319.345	430.514	111.169	5.3	(77,553)	20.975
4423	Molalla River Academy	0.00825257%	0.00785130%	15,012,321,896	6,664,245,667	(33,498)	1,022,201,249	80,256	124,128	43,872	5.3	(6,320)	8,278



# Deferred Outflows/(Inflows) for Employer-Specific Adjustments June 30, 2017 Measurement Date

												New Deferred	New Deferred
						Net Deferred						Outflow/(Inflow) Due to	Outflow/(Inflow) Due to
		Proportionate	Proportionate	Collective Net Pension	Collective Deferred	Outflow(Inflow) Due to	System	Employer		Net Deferred		Change in Proportionate	Employer Contributions
Employer		Share at Prior	Share at Current	Liability at Prior	Outflow/(Inflow) at Prior	Change in		Proportionate Share	Employer Actual	Outflow(Inflow) Due to	Amortization	Share Recognized During	Recognized During
Number	Employer Name	Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period*	of Contributions*	Contributions*	Employer Contributions	Period	Measurement Period	Measurement Period
4424	The Ivy School	0.00530760%	0.00423485%	15,012,321,896	6,664,245,667	(89,554)	1,022,201,249	43,289	148,743	105,454	5.3	(16,897)	19,897
4429	Clackamas Web Academy	0.00030506%	0.00020952%	15,012,321,896	6,664,245,667	(7,976)	1,022,201,249	2,142	1,998	(144)	5.3	(1,505)	(27)
4430	Clackamas Charter Alliance 2	0.00123177%	0.00115706%	15,012,321,896	6,664,245,667	(6,237)	1,022,201,249	11,827	14,060	2,233	5.3	(1,177)	421
4431	Corbett Charter School	0.01236888%	0.00000000%	15,012,321,896	6,664,245,667	(1,032,563)	1,022,201,249	0	0	0	5.3	(194,823)	0
4432	Renaissance Public Academy	0.00190198%	0.00383777%	15,012,321,896	6,664,245,667	161,601	1,022,201,249	39,230	55,194	15,964	5.3	30,491	3,012
4433	Powell Butte Community Charter School	0.00961512%	0.00573575%	15,012,321,896	6,664,245,667	(323,853)	1,022,201,249	58,631	119,936	61,305	5.3	(61,104)	11,567
4434	Logos Public Charter School	0.04241438%	0.03619347%	15,012,321,896	6,664,245,667	(519,326)	1,022,201,249	369,970	450,822	80,852	5.3	(97,986)	15,255
4435	Sunny Wolf Charter School	0.00427871%	0.00432736%	15,012,321,896	6,664,245,667	4,061	1,022,201,249	44,234	91,418	47,184	5.3	766	8,903
4436	Academy Of Arts & Academics	0.00814468%	0.00724263%	15,012,321,896	6,664,245,667	(75,304)	1,022,201,249	74,034	86,480	12,446	5.3	(14,208)	2,348
4437	Center for Advance Learning	0.01028396%	0.00989113%	15,012,321,896	6,664,245,667	(32,794)	1,022,201,249	101,107	149,715	48,608	5.3	(6,188)	9,171
4439	Homesource Family Charter	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	0	0	5.3	0	0
4440	Sheridan Allprep Academy	0.00323124%	0.00472539%	15,012,321,896	6,664,245,667	124,733	1,022,201,249	48,303	70,789	22,486	5.3	23,535	4,243
4441	Baker Web Academy	0.02659380%	0.03171647%	15,012,321,896	6,664,245,667	427,645	1,022,201,249	324,206	567,407	243,201	5.3	80,688	45,887
4443	Knova Learning Oreogn	0.01349135%	0.01262643%	15,012,321,896	6,664,245,667	(72,205)	1,022,201,249	129,068	177,803	48,735	5.3	(13,624)	9,195
4444	Bennett Pearson Academy, Inc.	0.00637623%	0.00539646%	15,012,321,896	6,664,245,667	(81,792)	1,022,201,249	55,163	73,774	18,611	5.3	(15,432)	3,512
4446	Coburg Community Charter School	0.00841009%	0.01165827%	15,012,321,896	6,664,245,667	271,160	1,022,201,249	119,171	146,579	27,408	5.3	51,162	5,171
4447	Arco Iris Spanish Immersion Charter School	0.00783327%	0.01037210%	15,012,321,896	6,664,245,667	211,943	1,022,201,249	106,024	141,832	35,808	5.3	39,989	6,756
4448	Gresham Barlow Web Academy	0.01775809%	0.01746145%	15,012,321,896	6,664,245,667	(24,764)	1,022,201,249	178,491	226,339	47,848	5.3	(4,672)	9,028
4449	Mosier Middle School	0.00468735%	0.00401301%	15,012,321,896	6,664,245,667	(56,294)	1,022,201,249	41,021	8,048	(32,973)	5.3	(10,622)	(6,221)
4450	Sauvie Island Academy	0.01430780%	0.01094563%	15,012,321,896	6,664,245,667	(280,677)	1,022,201,249	111,886	141,294	29,408	5.3	(52,958)	5,549
4451	River's Edge Academy Charter School	0.00684074%	0.00776972%	15,012,321,896	6,664,245,667	77,551	1,022,201,249	79,422	77,302	(2,120)	5.3	14,632	(400)
4452	South Columbia Family School	0.00168134%	0.00190281%	15,012,321,896	6,664,245,667	18,489	1,022,201,249	19,451	30,321	10,870	5.3	3,488	2,051
4453	Woodland Educational Initiative	0.00549803%	0.00615521%	15,012,321,896	6,664,245,667	54,862	1,022,201,249	62,919	64,166	1,247	5.3	10,351	235
4454	Le Monde Immersion Charter School	0.00726423%	0.00915498%	15,012,321,896	6,664,245,667	157,841	1,022,201,249	93,582	138,176	44,594	5.3	29,781	8,414
4455	Hope Chinese Charter School	0.00778829%	0.00750785%	15,012,321,896	6,664,245,667	(23,412)	1,022,201,249	76,745	136,980	60,235	5.3	(4,417)	11,365
4456	Insight School of Oregon Charter	0.01351708%	0.00868144%	15,012,321,896	6,664,245,667	(403,683)	1,022,201,249	88,742	156,398	67,656	5.3	(76,167)	12,765
4457	Oregon Virtual Education East	0.00092397%	0.00072414%	15,012,321,896	6,664,245,667	(16,682)	1,022,201,249	7,402	11,593	4,191	5.3	(3,148)	791
4458	Oregon Virtual Education West	0.00055332%	0.00072414%	15,012,321,896	6,664,245,667	14,260	1,022,201,249	7,402	11,593	4,191	5.3	2,691	791
4459	Crater Lake Charter Academy	0.00459279%	0.00698941%	15,012,321,896	6,664,245,667	200,071	1,022,201,249	71,446	172,421	100,975	5.3	37,749	19,052
4460	Kairos Pdx	0.00063284%	0.00388265%	15,012,321,896	6,664,245,667	271,297	1,022,201,249	39,688	96,243	56,555	5.3	51,188	10,671
4461	Mountain View Academy	0.00168146%	0.00434338%	15,012,321,896	6,664,245,667	222,219	1,022,201,249	44,398	19,760	(24,638)	5.3	41,928	(4,649)
4462	Bend International School	0.00000000%	0.00380173%	15,012,321,896	6,664,245,667	317,371	1,022,201,249	38,861	110,099	71,238	5.3	59,881	13,441
4463	Dallas Community School-Community Innovation Partners	0.00000000%	0.00249902%	15,012,321,896	6,664,245,667	208,620	1,022,201,249	25,545	59,558	34,013	5.3	39,362	6,418
4464	The Valley School Of Southern Oregon	0.00000000%	0.00136843%	15,012,321,896	6,664,245,667	114,237	1,022,201,249	13,988	41,959	27,971	5.3	21,554	5,278
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	15,012,321,896	6,664,245,667	0	1,022,201,249	0	16,544	16,544	5.3	0	3,122



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
1000	State Agencies	6/30/2016	Proportion	5.3	4.3	44,833,733	36,374,538	8,459,195	8,459,195	8,459,195	8,459,195	8,459,195	2,537,758	(
1000 1000	State Agencies	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(4,689,210) 89,569,878	(3,804,453) 55,769,924	(884,757) 16,899,977	(884,757) 16,899,977	(884,757) 16,899,977	(884,757) 16,899,977	(884,757) 5,069,993	(265,425)	(
1000	State Agencies State Agencies	6/30/2015	Contribution	5.3	3.3	2,145,447	1,335,845	404,801	404,801	404,801	404,801	121,442	0	(
1000	State Agencies	6/30/2014	Proportion	5.4	2.4	36,702,174	16,312,077	6,796,699	6,796,699	6,796,699	2,718,679	0	0	(
1000	State Agencies	6/30/2014	Contribution	5.4	2.4	(60,762,076)	(27,005,368)		(11,252,236)		(4,500,896)	ō	0	Ċ
1000	State Agencies	6/30/2013	Contribution	5.6	1.6	11,709,214	3,345,490	2,090,931	2,090,931	1,254,559	0	0	0	(
2000	Lake County	6/30/2016	Proportion	5.3	4.3	594,476	482,311	112,165	112,165	112,165	112,165	112,165	33,651	(
2000	Lake County	6/30/2016	Contribution	5.3	4.3	(68,161)	(55,300)		(12,861)		(12,861)	(12,861)	(3,856)	(
2000	Lake County	6/30/2015	Proportion	5.3 5.3	3.3 3.3	(273,389) 52,748	(170,223)		(51,583)	(51,583) 9,952	(51,583) 9,952	(15,474) 2,988	0	(
2000 2000	Lake County Lake County	6/30/2015 6/30/2014	Contribution Proportion	5.4	2.4	(25,063)	32,844 (11,140)	9,952 (4,641)	9,952 (4,641)		(1,858)	2,900	0	(
2000	Lake County	6/30/2014	Contribution	5.4	2.4	(127,117)	(56,497)		(23,540)		(9,417)	0	0	(
2000	Lake County	6/30/2013	Contribution	5.6	1.6	(79,762)	(22,790)		(14,243)		0	0	0	Ċ
2001	Clackamas County	6/30/2016	Proportion	5.3	4.3	(4,961,335)	(4,025,234)		(936,101)	(936,101)	(936,101)	(936,101)		(
2001	Clackamas County	6/30/2016	Contribution	5.3	4.3	5,267,983	4,274,024	993,959	993,959	993,959	993,959	993,959	298,188	(
2001	Clackamas County	6/30/2015	Proportion	5.3	3.3	(10,989,155)	(6,842,305)		(2,073,425)		(2,073,425)	(622,030)	0	(
2001 2001	Clackamas County Clackamas County	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	5,424,463 741,852	3,377,495 329,712	1,023,484 137,380	1,023,484 137,380	1,023,484 137,380	1,023,484 54.952	307,043	0	(
2001	Clackamas County Clackamas County	6/30/2014 6/30/2014	Contribution	5.4 5.4	2.4	(3,617,792)	(1,607,909)		137,380 (669,961)	137,380 (669,961)	54,952 (267,987)	0	0	(
2001	Clackamas County	6/30/2013	Contribution	5.6	1.6	46,206	13,202	8,251	8,251	4,951	(207,907) N	0	0	(
2002	Curry County	6/30/2016	Proportion	5.3	4.3	304,321	246,902	57,419	57,419	57,419	57,419	57,419	17,226	Č
2002	Curry County	6/30/2016	Contribution	5.3	4.3	(370,059)	(300,237)	(69,822)	(69,822)	(69,822)	(69,822)	(69,822)	(20,949)	(
2002	Curry County	6/30/2015	Proportion	5.3	3.3	(442,586)	(275,572)		(83,507)		(83,507)	(25,051)	0	(
2002	Curry County	6/30/2015	Contribution	5.3	3.3	(223,156)	(138,946)		(42,105)		(42,105)	(12,631)	0	(
2002	Curry County	6/30/2014	Proportion	5.4	2.4	9,779	4,346	1,811	1,811	1,811	724	0	0	(
2002 2002	Curry County	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(438,873) (284,464)	(195,054) (81,276)		(81,273) (50,797)		(32,508)	0	0	(
2002	Curry County Douglas County	6/30/2016	Proportion	5.3	4.3	(1,596,169)	(1,295,005)		(301,164)		(301,164)	(301,164)	(90,349)	(
2003	Douglas County	6/30/2016	Contribution	5.3	4.3	(150,248)	(121,899)		(28,349)		(28,349)	(28,349)	(8,503)	(
2003	Douglas County	6/30/2015	Proportion	5.3	3.3	(6,946,006)	(4,324,872)		(1,310,567)		(1,310,567)	(393,171)	0	Ċ
2003	Douglas County	6/30/2015	Contribution	5.3	3.3	52,365	32,605	9,880	9,880	9,880	9,880	2,965	0	(
2003	Douglas County	6/30/2014	Proportion	5.4	2.4	(224,433)	(99,747)		(41,562)		(16,623)	0	0	(
2003	Douglas County	6/30/2014	Contribution	5.4	2.4	(2,201,267)	(978,341)		(407,642)		(163,057)	0	0	(
2003	Douglas County	6/30/2013	Contribution	5.6	1.6 4.3	(36,325)	(10,377)		(6,487)		(40.005)	(40.005)	(4.000)	(
2004 2004	Harney County Harney County	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	(88,324) (29,686)	(71,659) (24,085)		(16,665) (5,601)	(16,665) (5,601)	(16,665) (5,601)	(16,665) (5,601)	(4,999) (1,681)	(
2004	Harney County	6/30/2015	Proportion	5.3	3.3	(56,220)	(35,004)		(10,608)		(10,608)	(3,180)	(1,001)	(
2004	Harney County	6/30/2015	Contribution	5.3	3.3	5.740	3,574	1.083	1.083	1.083	1.083	325	0	Č
2004	Harney County	6/30/2014	Proportion	5.4	2.4	57,911	25,739	10,724	10,724	10,724	4,291	0	0	Ċ
2004	Harney County	6/30/2014	Contribution	5.4	2.4	(137,736)	(61,215)		(25,507)		(10,201)	0	0	(
2004	Harney County	6/30/2013	Contribution	5.6	1.6	(34,680)	(9,908)		(6,193)		0	0	0	(
2005	Jackson County	6/30/2016	Proportion	5.3	4.3	(1,391,550)	(1,128,993)		(262,557)		(262,557)	(262,557)	(78,765)	(
2005 2005	Jackson County	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	609,148 (2,639,385)	494,214	114,934 (497,997)	114,934 (497,997)	114,934 (497,997)	114,934 (497,997)	114,934 (149,400)	34,478	(
2005	Jackson County Jackson County	6/30/2015	Proportion Contribution	5.3	3.3	501,352	(1,643,391) 312,162	94,595	94,595	94,595	94,595	28,377	0	(
2005	Jackson County	6/30/2014	Proportion	5.4	2.4	(449,855)	(199,937)	(83,306)	(83,306)		(33,325)	0	0	Č
2005	Jackson County	6/30/2014	Contribution	5.4	2.4	(1,306,346)	(580,598)	(241,916)	(241,916)		(96,766)	0	0	(
2005	Jackson County	6/30/2013	Contribution	5.6	1.6	(915,594)	(261,598)		(163,499)		0	0	0	(
2006	Jefferson County	6/30/2016	Proportion	5.3	4.3	(412,389)	(334,580)		(77,809)		(77,809)	(77,809)	(23,344)	(
2006	Jefferson County	6/30/2016	Contribution	5.3	4.3	158,938	128,950	29,988	29,988	29,988	29,988	29,988	8,998	
2006 2006	Jefferson County Jefferson County	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(98,098) 47,710	(61,080) 29,706		(18,509) 9,002	(18,509) 9,002	(18,509) 9,002	(5,553) 2,700	0	
2006	Jefferson County	6/30/2014	Proportion	5.4	2.4	(76,934)	(34,193)		(14,247)		(5,699)	2,700	0	
2006	Jefferson County	6/30/2014	Contribution	5.4	2.4	(123,599)	(54,932)		(22,889)		(9,154)	0	0	
2006	Jefferson County	6/30/2013	Contribution	5.6	1.6	(57,507)	(16,431)		(10,269)		0	0	0	Ċ
2007	Klamath County	6/30/2016	Proportion	5.3	4.3	(516,875)	(419,351)		(97,524)		(97,524)	(97,524)	(29,255)	(
2007	Klamath County	6/30/2016	Contribution	5.3	4.3	(210,132)	(170,484)		(39,648)		(39,648)	(39,648)	(11,892)	(
2007	Klamath County	6/30/2015	Proportion	5.3	3.3	1,043,197	649,537	196,830	196,830	196,830	196,830	59,047	0	(
2007	Klamath County	6/30/2015	Contribution	5.3	3.3	(240,324)	(149,636)		(45,344)		(45,344)	(13,604)	0	(
2007 2007	Klamath County Klamath County	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	6,560 (173,713)	2,915 (77,206)	1,215 (32,169)	1,215 (32,169)	1,215 (32,169)	485 (12,868)	0	0	
2007	Klamath County Klamath County	6/30/2014	Contribution	5.4	2.4 1.6	(173,713)	(77,206)		(32,169)		(12,868)	0	0	
2007	Lane County	6/30/2016	Proportion	5.3	4.3	(1,992,440)	(1,616,508)		(375,932)		(375,932)	(375,932)	(112,780)	
2008	Lane County	6/30/2016	Contribution	5.3	4.3	(848,415)	(688,337)		(160,078)		(160,078)	(160,078)	(48,025)	
2008	Lane County	6/30/2015	Proportion	5.3	3.3	112,850	70,266	21,292	21,292	21,292	21,292	6,390	0	
2008	Lane County	6/30/2015	Contribution	5.3	3.3	(1,451,225)	(903,593)	(273,816)	(273,816)	(273,816)	(273,816)	(82,145)	0	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition		Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense		Recognized in Subsequent Expense
2008	Lane County	6/30/2014	Proportion	5.4	2.4	106,908	47,514	19,798	19,798	19,798	7,918	0	0	0
2008	Lane County	6/30/2014	Contribution	5.4	2.4	(4,162,459)	(1,849,981)	(770,826)	(770,826)	(770,826)	(308,329)	0	0	0
2008	Lane County	6/30/2013	Contribution	5.6	1.6	(2,966,711)	(847,631)		(529,770)		0	0	0	0
2009	Marion County	6/30/2016	Proportion	5.3	4.3	323,394	262,376	61,018	61,018	61,018	61,018	61,018	18,304	0
2009	Marion County	6/30/2016	Contribution	5.3	4.3	(776,209)	(629,754)		(146,455)		(146,455)	(146,455)		0
2009	Marion County	6/30/2015	Proportion	5.3	3.3	(837,470)	(521,444)		(158,013)		(158,013)	(47,405)		0
2009	Marion County	6/30/2015	Contribution	5.3	3.3	(551,841)	(343,599)		(104,121)		(104,121)	(31,236)	0	0
2009	Marion County	6/30/2014	Proportion	5.4 5.4	2.4 2.4	388,336 (2,673,530)	172,594	71,914 (495,098)	71,914 (495,098)	71,914	28,766	0	0	0
2009 2009	Marion County Marion County	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	(2,673,530)	(1,188,236) (326,111)		(495,098)		(198,040)	0	0	0
2003	Washington County	6/30/2016	Proportion	5.3	4.3	(10,154,383)	(8,238,462)		(1,915,921)	(1,915,921)	(1,915,921)	(1,915,921)	(574,778)	0
2011	Washington County	6/30/2016	Contribution	5.3	4.3	3,280,827	2,661,803	619,024	619,024	619,024	619,024	619,024	185,707	0
2011	Washington County	6/30/2015	Proportion	5.3	3.3	(9,057,813)	(5,639,771)		(1,709,021)		(1,709,021)	(512,708)		0
2011	Washington County	6/30/2015	Contribution	5.3	3.3	2.047.027	1,274,563	386.232	386,232	386.232	386.232	115.867	0	0
2011	Washington County	6/30/2014	Proportion	5.4	2.4	127,669	56,743	23,642	23,642	23.642	9.459	0	0	0
2011	Washington County	6/30/2014	Contribution	5.4	2.4	(4,044,072)	(1,797,366)	(748,902)	(748,902)	(748,902)	(299,562)	0	0	0
2011	Washington County	6/30/2013	Contribution	5.6	1.6	(1,056,571)	(301,879)	(188,673)	(188,673)	(113,206)	0	0	0	0
2012	Grant County	6/30/2016	Proportion	5.3	4.3	189,913	154,080	35,833	35,833	35,833	35,833	35,833	10,748	0
2012	Grant County	6/30/2016	Contribution	5.3	4.3	(192,126)	(155,876)	(36,250)	(36,250)		(36,250)	(36,250)	(10,876)	0
2012	Grant County	6/30/2015	Proportion	5.3	3.3	637,418	396,882	120,268	120,268	120,268	120,268	36,078	o o	0
2012	Grant County	6/30/2015	Contribution	5.3	3.3	(140,632)	(87,564)		(26,534)		(26,534)	(7,962)	0	0
2012	Grant County	6/30/2014	Proportion	5.4	2.4	73,048	32,467	13,527	13,527	13,527	5,413	0	0	0
2012	Grant County	6/30/2014	Contribution	5.4	2.4	(77,663)	(34,517)		(14,382)		(5,753)	0	0	0
2012	Grant County	6/30/2013	Contribution	5.6	1.6	(31,827)	(9,095)		(5,683)		0	0	0	0
2013	Umatilla County	6/30/2016	Proportion	5.3	4.3	897,422	728,097	169,325	169,325	169,325	169,325	169,325	50,797	0
2013	Umatilla County	6/30/2016	Contribution	5.3	4.3	(282,076)	(228,854)		(53,222)		(53,222)	(53,222)	(15,966)	0
2013	Umatilla County	6/30/2015	Proportion	5.3	3.3	96,345	59,989	18,178	18,178	18,178	18,178	5,455	0	0
2013	Umatilla County	6/30/2015	Contribution	5.3	3.3	(181,099)	(112,759)		(34,170)		(34,170)	(10,249)	0	0
2013	Umatilla County	6/30/2014	Proportion	5.4	2.4	(58,396)	(25,954)		(10,814)		(4,326)	0	0	0
2013	Umatilla County	6/30/2014	Contribution	5.4	2.4	(418,750)	(186,112)		(77,546)		(31,020)	0	0	0
2013 2014	Umatilla County	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(208,637) (2.581,573)	(59,609) (2,094,484)		(37,257) (487,089)		(487.089)	(487,089)	(146,128)	0
2014	Linn County Linn County	6/30/2016	Proportion Contribution	5.3 5.3	4.3	(2,581,573) 1,324,584	1,074,662	249,922	(487,089)	(487,089)	(487,089)	249,922	74.974	0
2014	Linn County Linn County	6/30/2015	Proportion	5.3 5.3	4.3 3.3	(3,686,333)	(2,295,263)		(695,535)		(695,535)	(208,658)		0
2014	Linn County	6/30/2015	Contribution	5.3	3.3	973,568	(2,295,265)	183,692	183,692	183,692	183,692	55,108	0	0
2014	Linn County	6/30/2014	Proportion	5.4	2.4	1.857	825	344	344	344	137	33,100	0	0
2014	Linn County	6/30/2014	Contribution	5.4	2.4	(1,080,992)	(480,440)		(200,184)		(80,072)	0	0	0
2014	Linn County	6/30/2013	Contribution	5.6	1.6	(283,144)	(80,900)		(50,561)	(30,339)	(00,0.2)	0	0	0
2015	Yamhill County	6/30/2016	Proportion	5.3	4.3	(160,202)	(129,975)		(30,227)		(30,227)	(30,227)	(9.067)	0
2015	Yamhill County	6/30/2016	Contribution	5.3	4.3	601.388	487,919	113,469	113.469	113.469	113.469	113,469	34.043	0
2015	Yamhill County	6/30/2015	Proportion	5.3	3.3	(952,857)	(593,289)	(179,784)	(179,784)	(179,784)	(179,784)	(53,937)	0	0
2015	Yamhill County	6/30/2015	Contribution	5.3	3.3	590,952	367,952	111,500	111,500	111,500	111,500	33,452	0	0
2015	Yamhill County	6/30/2014	Proportion	5.4	2.4	69,068	30,698	12,790	12,790	12,790	5,118	0	0	0
2015	Yamhill County	6/30/2014	Contribution	5.4	2.4	(874,007)	(388,448)	(161,853)	(161,853)	(161,853)	(64,742)	0	0	0
2015	Yamhill County	6/30/2013	Contribution	5.6	1.6	(509,402)	(145,542)	(90,965)	(90,965)	(54,577)	0	0	0	0
2016	Sherman County	6/30/2016	Proportion	5.3	4.3	(134,142)	(108,832)		(25,310)		(25,310)	(25,310)		0
2016	Sherman County	6/30/2016	Contribution	5.3	4.3	102,560	83,209	19,351	19,351	19,351	19,351	19,351	5,805	0
2016	Sherman County	6/30/2015	Proportion	5.3	3.3	(177,290)	(110,388)		(33,451)		(33,451)	(10,035)	0	0
2016	Sherman County	6/30/2015	Contribution	5.3	3.3	92,878	57,830	17,524	17,524	17,524	17,524	5,258	0	0
2016	Sherman County	6/30/2014	Proportion	5.4	2.4	(21,579)	(9,591)		(3,996)		(1,599)	0	0	0
2016	Sherman County	6/30/2014	Contribution	5.4	2.4	(28,257)	(12,558)		(5,233)		(2,092)	0	0	0
2016	Sherman County	6/30/2013	Contribution	5.6	1.6 4.3	41,459	11,847	7,403	7,403	4,444	0	07.004	0 8.158	0
2017	Columbia County	6/30/2016	Proportion	5.3	4.3 4.3	144,163	116,962	27,201	27,201	27,201	27,201	27,201		0
2017	Columbia County	6/30/2016	Contribution	5.3		(30,794)	(24,984)		(5,810)		(5,810)	(5,810) (22,736)		0
2017 2017	Columbia County Columbia County	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(401,656) (58,186)	(250,088) (36,230)		(75,784) (10,978)		(75,784) (10,978)	(22,736)		0
2017	Columbia County  Columbia County	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(204,390)	(36,230)		(37,850)		(10,978)	(3,296)	0	0
2017	Columbia County Columbia County	6/30/2014	Contribution	5.4 5.4	2.4	(204,390)	(90,840)		(37,850)		(15,140)	0	0	0
2017	Columbia County  Columbia County	6/30/2014	Contribution	5.6	1.6	(188,788)	(53,940)		(33,712)		(17,009)	0	0	0
2017	Coos County	6/30/2013	Proportion	5.3	4.3	(439,623)	(356,675)		(82,948)		(82,948)	(82,948)	(24,883)	0
2018	Coos County	6/30/2016	Contribution	5.3	4.3	662.572	537.558	125.014	125.014	125.014	125.014	125.014	37.502	0
2018	Coos County	6/30/2015	Proportion	5.3	3.3	(1,049,884)	(653,702)		(198,091)		(198,091)	(59.429)		0
2018	Coos County	6/30/2015	Contribution	5.3	3.3	612,426	381,322	115,552	115,552	115,552	115,552	34,666	0	0
2018	Coos County	6/30/2014	Proportion	5.4	2.4	(15,359)	(6,827)		(2,844)		(1,139)	0-1,000	n	0
2018	Coos County	6/30/2014	Contribution	5.4	2.4	(173,822)	(77,255)		(32,189)		(12,877)	0	0	0
			Contribution	5.6	1.6	121,947	34,843	21,776	21,776	13,067	(12,011)	0	0	0
2018	Coos County	6/30/2013												



Exhibit I

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

June 30, 2017 Measurement Date

F1		Beginning of Measurement	0	Onio: 1	Paradalan 6 (1) (1)	Oriental D. 1	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral A	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2020	Wasco County	6/30/2016	Contribution	5.3	4.3	140,852	114,276	26,576	26,576	26,576	26,576	26,576	7,972	0
2020	Wasco County	6/30/2015	Proportion	5.3	3.3	(771,890)	(480,610)	(145,640)	(145,640)	(145,640)	(145,640)	(43,690)	0	0
2020	Wasco County	6/30/2015	Contribution	5.3	3.3	51,815	32,263	9,776	9,776	9,776	9,776	2,935	0	0
2020	Wasco County	6/30/2014	Proportion	5.4	2.4	(402,842)	(179,042)	(74,600)	(74,600)		(29,842)	0	0	0
2020	Wasco County	6/30/2014	Contribution	5.4	2.4	(255,598)	(113,599)	(47,333)	(47,333)	(47,333)	(18,933)	0	0	0
2020 2021	Wasco County	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(200,231) (34,748)	(57,207)	(35,756)	(35,756)	(21,451) (6,556)	(6,556)	(6,556)	(1,968)	0
2021	Baker County Baker County	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(34,748) 51,868	(28,192) 42,082	(6,556) 9,786	(6,556) 9,786	9,786	9,786	9,786	2,938	0
2021	Baker County	6/30/2015	Proportion	5.3	3.3	(502,712)	(313,010)	(94,851)	(94,851)	(94,851)	(94,851)	(28,457)	2,930	0
2021	Baker County	6/30/2015	Contribution	5.3	3.3	47.457	29,549	8.954	8.954	8.954	8,954	2.687	0	0
2021	Baker County	6/30/2014	Proportion	5.4	2.4	4,407	1,959	816	816	816	327	0	0	0
2021	Baker County	6/30/2014	Contribution	5.4	2.4	(222,514)	(98,896)	(41,206)	(41,206)	(41,206)	(16,484)	0	0	0
2021	Baker County	6/30/2013	Contribution	5.6	1.6	(67,666)	(19,334)		(12,083)		0	0	0	0
2022	Gilliam County	6/30/2016	Proportion	5.3	4.3	(146,813)	(119,112)		(27,701)	(27,701)	(27,701)	(27,701)	(8,308)	0
2022	Gilliam County	6/30/2016	Contribution	5.3	4.3	31,467	25,530	5,937	5,937	5,937	5,937	5,937	1,782	0
2022	Gilliam County	6/30/2015	Proportion	5.3	3.3	(166,949)	(103,949)		(31,500)		(31,500)	(9,449)	0	0
2022	Gilliam County	6/30/2015	Contribution	5.3 5.4	3.3 2.4	20,357	12,675	3,841 5.104	3,841 5,104	3,841 5.104	3,841 2.043	1,152 0	0	0
2022 2022	Gilliam County Gilliam County	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	27,563 (73,066)	12,251 (32,473)		5,104 (13,531)	5,104 (13,531)	2,043 (5,411)	0	0	0
2022	Gilliam County	6/30/2013	Contribution	5.4 5.6	1.6	(37,061)	(32,473)		(13,531)		(5,411)	0	0	0
2022	Morrow County Rural School District Board	6/30/2016	Proportion	5.3	4.3	(37,001)	(10,369)	(3,010)	(0,018)	(3,971)	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2016	Contribution	5.3	4.3	Ö	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2015	Proportion	5.3	3.3	(762)	(474)	(144)	(144)	(144)	(144)	(42)	0	0
2023	Morrow County Rural School District Board	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2014	Proportion	5.4	2.4	4	1	1	1	1	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2014	Contribution	5.4	2.4	(129)	(57)	(24)	(24)		(9)	0	0	0
2023	Morrow County Rural School District Board	6/30/2013	Contribution	5.6	1.6	(104)	(28)	(19)	(19)		0	0	0	0
2027 2027	Deschutes County	6/30/2016	Proportion	5.3 5.3	4.3 4.3	28,588 (282,231)	23,194 (228,980)	5,394 (53,251)	5,394 (53,251)	5,394 (53,251)	5,394 (53,251)	5,394 (53,251)	1,618 (15,976)	0
2027	Deschutes County Deschutes County	6/30/2016 6/30/2015	Contribution Proportion	5.3	4.3	(1,463,211)	(228,980)		(276,078)		(276,078)	(82,821)	(15,976)	0
2027	Describes County  Describes County	6/30/2015	Contribution	5.3	3.3	(215,780)	(134,354)		(40,713)		(40,713)	(12,215)	0	0
2027	Deschutes County	6/30/2014	Proportion	5.4	2.4	638.748	283,887	118,287	118,287	118,287	47.313	(12,210)	0	0
2027	Deschutes County	6/30/2014	Contribution	5.4	2.4	(2,222,530)	(987,790)	(411,580)	(411,580)	(411,580)	(164,630)	0	Ö	0
2027	Deschutes County	6/30/2013	Contribution	5.6	1.6	(879,536)	(251,296)		(157,060)		0	0	0	0
2028	Union County	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2028 2028	Union County	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	0	0	0	0	0	0	0	0	0
2028	Union County Union County	6/30/2013	Contribution	5.4 5.6	2.4 1.6	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2016	Proportion	5.3	4.3	148,210	120,246	27,964	27,964	27,964	27,964	27,964	8,390	0
2035	Hood River County	6/30/2016	Contribution	5.3	4.3	(261,542)	(212,194)	(49,348)	(49,348)	(49,348)	(49,348)	(49,348)	(14,802)	0
2035	Hood River County	6/30/2015	Proportion	5.3	3.3	396,379	246,803	74,788	74,788	74,788	74,788	22,439	0	0
2035	Hood River County	6/30/2015	Contribution	5.3	3.3	(218,506)	(136,050)	(41,228)	(41,228)	(41,228)	(41,228)	(12,366)	0	0
2035	Hood River County	6/30/2014	Proportion	5.4	2.4	113,135	50,282	20,951	20,951	20,951	8,380	0	0	0
2035	Hood River County	6/30/2014	Contribution	5.4	2.4	(182,730)	(81,213)	(33,839)	(33,839)	(33,839)	(13,535)	0	0	0
2035	Hood River County	6/30/2013	Contribution	5.6	1.6 4.3	(50,999)	(14,571)		(9,107)		(00.004)	0	0	0
2036 2036	Clatsop County Clatsop County	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(353,108) (138,400)	(286,484) (112,287)	(66,624) (26,113)	(66,624) (26,113)		(66,624) (26,113)	(66,624) (26,113)	(19,988) (7,835)	0
2036	Clatsop County  Clatsop County	6/30/2015	Proportion	5.3	4.3	(412,013)	(256,537)	(26,113)	(26,113)	(26,113)	(77,738)	(23,323)	(7,835)	0
2036	Clatsop County	6/30/2015	Contribution	5.3	3.3	(164,480)	(102,412)		(31,034)	(31,034)	(31,034)	(9,310)	0	0
2036	Clatsop County	6/30/2014	Proportion	5.4	2.4	(94,236)	(41,883)	(17,451)	(17,451)	(17,451)	(6,981)	(3,310)	0	0
2036	Clatsop County	6/30/2014	Contribution	5.4	2.4	(481,031)	(213,791)		(89,080)	(89,080)	(35,631)	0	0	Ö
2036	Clatsop County	6/30/2013	Contribution	5.6	1.6	(278,270)	(79,506)	(49,691)	(49,691)	(29,815)	0	0	0	Ō
2037	Polk County	6/30/2016	Proportion	5.3	4.3	77,088	62,543	14,545	14,545	14,545	14,545	14,545	4,363	0
2037	Polk County	6/30/2016	Contribution	5.3	4.3	407,646	330,732	76,914	76,914	76,914	76,914	76,914	23,076	C
2037	Polk County	6/30/2015	Proportion	5.3	3.3	(2,194,435)	(1,366,347)	(414,044)	(414,044)	(414,044)	(414,044)	(124,215)	0	0
2037	Polk County	6/30/2015	Contribution	5.3	3.3	253,425	157,793	47,816	47,816	47,816	47,816	14,345	0	0
2037	Polk County	6/30/2014	Proportion	5.4	2.4	(197,289)	(87,684)	(36,535)	(36,535)	(36,535)	(14,614)	0	0	(
2037 2037	Polk County Polk County	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(840,979) (458,812)	(373,768) (131,088)	(155,737) (81,931)	(155,737) (81,931)	(155,737) (49,157)	(62,294)	0	0	(
2037	Multnomah County	6/30/2016	Proportion	5.8	4.3	(1,410,346)	(1,144,243)	(266,103)	(266,103)	(266,103)	(266,103)	(266,103)	(79,831)	
2038	Multnomah County	6/30/2016	Contribution	5.3	4.3	28.414.405	23,053,197	5,361,208	5,361,208	5,361,208	5,361,208	5,361,208	1.608.365	(
2038	Multnomah County	6/30/2015	Proportion	5.3	3.3	(5,385,900)	(3,353,484)	(1,016,208)	(1,016,208)	(1,016,208)	(1,016,208)	(304,860)	1,000,000	0
2038	Multnomah County	6/30/2015	Contribution	5.3	3.3	2,864,396	1,783,492	540,452	540,452	540,452	540,452	162,136	0	Ċ
2038	Multnomah County	6/30/2014	Proportion	5.4	2.4	3,629,587	1,613,149	672,146	672,146	672,146	268,857	0	0	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2038	Multnomah County	6/30/2014	Contribution	5.4	2.4	(10,035,753)	(4,460,334)		(1,858,473)		(743,388)	0	0	0
2038	Multnomah County	6/30/2013	Contribution	5.6	1.6	(3,124,086)	(892,598)		(557,872)		0 (57.078)	0	0	0
2039 2039	Malheur County Malheur County	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(305,683) 182,244	(248,007) 147,858	(57,676) 34,386	(57,676) 34,386	(57,676) 34,386	(57,676) 34,386	(57,676) 34,386	(17,303) 10,314	0
2039	Malheur County	6/30/2015	Proportion	5.3	3.3	(28,875)	(17,979)		(5,448)		(5,448)	(1,635)	10,314	0
2039	Malheur County	6/30/2015	Contribution	5.3	3.3	164,336	102,322	31,007	31,007	31,007	31,007	9,301	0	0
2039	Malheur County	6/30/2014	Proportion	5.4	2.4	(167,328)	(74,367)		(30,987)		(12,393)	0,001	0	Ö
2039	Malheur County	6/30/2014	Contribution	5.4	2.4	(33,215)	(14,762)		(6,151)		(2,460)	0	0	0
2039	Malheur County	6/30/2013	Contribution	5.6	1.6	17,076	4,880	3,049	3,049	1,831	0	0	0	0
2040	Benton County	6/30/2016	Proportion	5.3	4.3	1,887,137	1,531,073	356,064	356,064	356,064	356,064	356,064	106,817	0
2040	Benton County	6/30/2016	Contribution	5.3	4.3	(441,270)	(358,012)		(83,258)		(83,258)	(83,258)	(24,980)	0
2040	Benton County	6/30/2015	Proportion	5.3	3.3	(93,140)	(57,992)		(17,574)		(17,574)	(5,270)	0	0
2040	Benton County	6/30/2015	Contribution	5.3	3.3	(199,234)	(124,052)		(37,591)		(37,591)	(11,279)	0	0
2040	Benton County	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	160,326 (792,373)	71,256 (352,165)	29,690 (146,736)	29,690 (146,736)	29,690	11,876	0	0	0
2040 2040	Benton County Benton County	6/30/2014 6/30/2013	Contribution	5.4 5.6	2.4 1.6	(792,373)	(352,165)		(146,736) (54,111)		(58,693)	0	0	0
2040	Josephine County	6/30/2013	Proportion	5.3	4.3	(1.025.177)	(831.747)		(193,430)		(193,430)	(193,430)	(58.027)	0
2042	Josephine County	6/30/2016	Contribution	5.3	4.3	385.869	313.064	72.805	72.805	72.805	72.805	72.805	21.844	0
2042	Josephine County	6/30/2015	Proportion	5.3	3.3	(1,106,459)	(688,927)		(208,766)		(208,766)	(62,629)	21,044	0
2042	Josephine County	6/30/2015	Contribution	5.3	3.3	246,821	153,681	46.570	46,570	46,570	46.570	13,971	0	0
2042	Josephine County	6/30/2014	Proportion	5.4	2.4	(474,599)	(210,932)		(87,889)		(35,154)	0	0	Ö
2042	Josephine County	6/30/2014	Contribution	5.4	2.4	(36,783)	(16,347)		(6,812)		(2,723)	0	0	0
2042	Josephine County	6/30/2013	Contribution	5.6	1.6	(317,212)	(90,632)	(56,645)	(56,645)	(33,987)	0	0	0	0
2043	Lincoln County	6/30/2016	Proportion	5.3	4.3	(56,372)	(45,736)	(10,636)	(10,636)		(10,636)	(10,636)	(3,192)	0
2043	Lincoln County	6/30/2016	Contribution	5.3	4.3	(72,588)	(58,892)		(13,696)		(13,696)	(13,696)	(4,108)	0
2043	Lincoln County	6/30/2015	Proportion	5.3	3.3	(355,056)	(221,072)		(66,992)		(66,992)	(20,096)	0	0
2043	Lincoln County	6/30/2015	Contribution	5.3	3.3	(55,886)	(34,796)		(10,545)		(10,545)	(3,161)	0	0
2043	Lincoln County	6/30/2014	Proportion	5.4	2.4	241,709	107,426	44,761	44,761	44,761	17,904	0	0	0
2043	Lincoln County	6/30/2014	Contribution	5.4	2.4	(214,140)	(95,172)		(39,656)		(15,860)	0	0	0
2043 2044	Lincoln County Crook County	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	31,167 (64,049)	8,903 (51,964)	5,566 (12,085)	5,566 (12,085)	3,337 (12,085)	(12,085)	0 (12,085)	(3,624)	0
2044	Crook County	6/30/2016	Contribution	5.3	4.3	(6,595)	(5,351)		(1,244)		(1,244)	(1,244)		0
2044	Crook County	6/30/2015	Proportion	5.3	3.3	8.964	5.582	1.691	1,691	1.691	1.691	509	(5/5)	0
2044	Crook County	6/30/2015	Contribution	5.3	3.3	(14,482)	(9,018)		(2,732)		(2,732)	(822)	0	0
2044	Crook County	6/30/2014	Proportion	5.4	2.4	(1,568)	(698)	(290)	(290)		(118)	0	0	Ö
2044	Crook County	6/30/2014	Contribution	5.4	2.4	(31,280)	(13,901)	(5,793)	(5,793)	(5,793)	(2,315)	0	0	0
2044	Crook County	6/30/2013	Contribution	5.6	1.6	(17,500)	(5,000)	(3,125)	(3,125)	(1,875)	0	0	0	0
2050	Wallowa County	6/30/2016	Proportion	5.3	4.3	(12,903)	(10,468)		(2,435)		(2,435)	(2,435)		0
2050	Wallowa County	6/30/2016	Contribution	5.3	4.3	1,686	1,368	318	318	318	318	318	96	0
2050	Wallowa County	6/30/2015	Proportion	5.3	3.3	18,590	11,574	3,508	3,508	3,508	3,508	1,050	0	0
2050	Wallowa County	6/30/2015	Contribution	5.3	3.3	(128)	(80)		(24)		(24)	(8)	0	0
2050	Wallowa County	6/30/2014	Proportion	5.4 5.4	2.4 2.4	22,363	9,940 2,519	4,141	4,141	4,141 1,050	1,658 419	0	0	0
2050 2050	Wallowa County Wallowa County	6/30/2014 6/30/2013	Contribution Contribution	5.6	2.4 1.6	5,669 17,174	2,519 4,906	1,050 3,067	1,050 3,067	1,839	419	0	0	0
2050	Tillamook County	6/30/2016	Proportion	5.3	4.3	(1,009)	4,906		(190)		(190)	(190)	(59)	0
2052	Tillamook County	6/30/2016	Contribution	5.3	4.3	(945)	(767)		(178)		(178)	(178)		0
2052	Tillamook County	6/30/2015	Proportion	5.3	3.3	(1,440)	(896)		(272)		(272)	(80)		0
2052	Tillamook County	6/30/2015	Contribution	5.3	3.3	(1,022)	(636)		(193)		(193)	(57)		0
2052	Tillamook County	6/30/2014	Proportion	5.4	2.4	(11)	(5)		(2)		(1)	° o′	0	0
2052	Tillamook County	6/30/2014	Contribution	5.4	2.4	(1,418)	(629)		(263)		(103)	0	0	0
2052	Tillamook County	6/30/2013	Contribution	5.6	1.6	(1,171)	(335)		(209)		0	0	0	0
2099	State Judiciary	6/30/2016	Proportion	5.3	4.3	1,697,710	1,377,387	320,323	320,323	320,323	320,323	320,323	96,095	0
2099	State Judiciary	6/30/2016	Contribution	5.3	4.3	748,479	607,257	141,222	141,222	141,222	141,222	141,222	42,369	0
2099	State Judiciary	6/30/2015	Proportion	5.3	3.3	7,231,180	4,502,432	1,364,374	1,364,374	1,364,374	1,364,374	409,310	0	0
2099 2099	State Judiciary State Judiciary	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	2,439,769 (746,373)	1,519,101 (331,722)	460,334 (138,217)	460,334 (138,217)	460,334 (138,217)	460,334 (55,288)	138,099 0	0	0
2099	State Judiciary State Judiciary	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(746,373) 863.354	(331,722)	(138,217)	(138,217) 159.880	(138,217) 159.880	(55,288)	0	0	0
2099	State Judiciary State Judiciary	6/30/2014	Contribution	5.4	2.4 1.6	2,122,242	383,714 606.354	378,972	378,972	227.382	03,954	0	0	0
2100	City of Roseburg	6/30/2013	Proportion	5.3	4.3	(1,021,641)	(828,879)		(192,762)		(192,762)	(192,762)	(57,831)	0
2100	City of Roseburg	6/30/2016	Contribution	5.3	4.3	340,660	276,385	64,275	64,275	64,275	64,275	64,275	19,285	0
2100	City of Roseburg	6/30/2015	Proportion	5.3	3.3	(1,218,021)	(758,391)		(229,815)		(229,815)	(68,946)	0,200	0
2100	City of Roseburg	6/30/2015	Contribution	5.3	3.3	199,987	124,521	37,733	37,733	37,733	37,733	11,322	0	ő
2100	City of Roseburg	6/30/2014	Proportion	5.4	2.4	1,169	521	216	216	216	89	0	0	0
2100	City of Roseburg	6/30/2014	Contribution	5.4	2.4	(346,966)	(154,207)	(64,253)	(64,253)		(25,701)	0	0	0
2100	City of Roseburg	6/30/2013	Contribution	5.6	1.6	4,850,397	1,385,829	866,142	866,142	519,687	0	0	0	0
2101	City of Salem	6/30/2016	Proportion	5.3	4.3	(2,211,823)	(1,794,498)		(417,325)		(417,325)	(417,325)		0
2101	City of Salem	6/30/2016	Contribution	5.3	4.3	595,514	483,153	112,361	112,361	112,361	112,361	112,361	33,709	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of		Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4		Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2101 2101	City of Salem	6/30/2015	Proportion	5.3	3.3 3.3	(2,149,448)	(1,338,336)		(405,556)	(405,556)	(405,556)	(121,668) 30,083	0	(
2101	City of Salem City of Salem	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	531,433 (405,814)	330,893 (180,361)	100,270 (75,151)	100,270 (75,151)	100,270 (75,151)	100,270 (30,059)	30,083	0	(
2101	City of Salem	6/30/2014	Contribution	5.4	2.4	(1,476,715)	(656,317)		(273,466)	(273,466)	(109,385)	0	0	(
2101	City of Salem	6/30/2013	Contribution	5.6	1.6	263,107	75,175	46,983	46,983	28,192	(100,000)	0	0	
2102	City of Medford	6/30/2016	Proportion	5.3	4.3	(640,139)	(519,358)		(120,781)	(120,781)	(120,781)	(120,781)	(36,234)	Ċ
2102	City of Medford	6/30/2016	Contribution	5.3	4.3	(118,554)	(96,185		(22,369)	(22,369)	(22,369)	(22,369)	(6,709)	(
2102	City of Medford	6/30/2015	Proportion	5.3	3.3	(784,277)	(488,323)		(147,977)		(147,977)	(44,392)		(
2102	City of Medford	6/30/2015	Contribution	5.3	3.3	(32,654)	(20,332)		(6,161)	(6,161)	(6,161)	(1,849)	0	(
2102	City of Medford	6/30/2014	Proportion	5.4	2.4	289,575	128,700	53,625	53,625	53,625	21,450	0	0	(
2102 2102	City of Medford	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(938,627) (193,157)	(417,167)		(173,820) (34,492)	(173,820)	(69,527)	0	0	(
2102	City of Medford City of Albany	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	(810,571)	(55,189) (657,633)		(152,938)	(20,697) (152,938)	(152,938)	(152,938)	(45,881)	(
2103	City of Albany	6/30/2016	Contribution	5.3	4.3	551.817	447.701	104.116	104.116	104.116	104.116	104.116	31.237	(
2103	City of Albany	6/30/2015	Proportion	5.3	3.3	(2,513,499)	(1,565,009)		(474,245)	(474,245)	(474.245)	(142,274)	0.,20,	Č
2103	City of Albany	6/30/2015	Contribution	5.3	3.3	563,169	350,653	106,258	106,258	106,258	106,258	31,879	0	Ċ
2103	City of Albany	6/30/2014	Proportion	5.4	2.4	317,578	141,145	58,811	58,811	58,811	23,523	0	0	(
2103	City of Albany	6/30/2014	Contribution	5.4	2.4	(852,555)	(378,912)		(157,881)	(157,881)	(63,150)	0	0	(
2103	City of Albany	6/30/2013	Contribution	5.6	1.6	(37,438)	(10,698)		(6,685)	(4,013)	0	0	0	(
2104	City of Ashland	6/30/2016	Proportion	5.3	4.3	(1,367,543)	(1,109,516)		(258,027)	(258,027)	(258,027)	(258,027)	(77,408)	(
2104 2104	City of Ashland	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	540,422 (1,828,442)	438,456 (1,138,464)	101,966 (344,989)	101,966 (344,989)	101,966 (344,989)	101,966 (344,989)	101,966 (103,497)	30,592	(
2104 2104	City of Ashland City of Ashland	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(1,828,442) 404,457	(1,138,464,	76,313	(344,989) 76,313	(344,989) 76,313	(344,989) 76,313	(103,497)	0	(
2104	City of Ashland	6/30/2014	Proportion	5.4	2.4	360,589	160,261	66,776	66,776	66,776	26,709	22,092	0	(
2104	City of Ashland	6/30/2014	Contribution	5.4	2.4	(399,252)	(177,444		(73,936)	(73,936)	(29,572)	0	0	(
2104	City of Ashland	6/30/2013	Contribution	5.6	1.6	(20,419)	(5,835)		(3,646)	(2,189)	0	0	0	Ċ
2105	City of Astoria	6/30/2016	Proportion	5.3	4.3	510,169	413,911	96,258	96,258	96,258	96,258	96,258	28,879	(
2105	City of Astoria	6/30/2016	Contribution	5.3	4.3	137,636	111,667	25,969	25,969	25,969	25,969	25,969	7,791	(
2105	City of Astoria	6/30/2015	Proportion	5.3	3.3	(745,441)	(464,143)		(140,649)	(140,649)	(140,649)	(42,196)	0	(
2105	City of Astoria	6/30/2015	Contribution	5.3	3.3	220,178	137,092	41,543	41,543	41,543	41,543	12,463	0	(
2105	City of Astoria	6/30/2014 6/30/2014	Proportion	5.4	2.4 2.4	44,245	19,663	8,194	8,194	8,194	3,275	0	0	(
2105 2105	City of Astoria City of Astoria	6/30/2014	Contribution Contribution	5.4 5.6	1.6	(77,150) 51,058	(34,289)	(14,287) 9,118	(14,287) 9.118	(14,287) 5,468	(5,715)	0	0	(
2105	City of Beaverton	6/30/2013	Proportion	5.3	4.3	(675,615)	(548,140		(127,475)	(127,475)	(127,475)	(127,475)	(38,240)	(
2106	City of Beaverton	6/30/2016	Contribution	5.3	4.3	(243,631)	(197,663)		(45,968)	(45,968)	(45,968)	(45,968)	(13,791)	(
2106	City of Beaverton	6/30/2015	Proportion	5.3	3.3	(2,525,588)	(1,572,536)		(476,526)	(476,526)	(476,526)	(142,958)	0	·
2106	City of Beaverton	6/30/2015	Contribution	5.3	3.3	(162,900)	(101,428)		(30,736)	(30,736)	(30,736)	(9,220)	0	Ċ
2106	City of Beaverton	6/30/2014	Proportion	5.4	2.4	802,780	356,791	148,663	148,663	148,663	59,465	0	0	(
2106	City of Beaverton	6/30/2014	Contribution	5.4	2.4	(2,592,762)	(1,152,339)		(480,141)	(480,141)	(192,057)	0	0	(
2106	City of Beaverton	6/30/2013	Contribution	5.6	1.6	(1,158,934)	(331,126		(206,952)	(124,174)	0	0	0	(
2107	City of Bend	6/30/2016	Proportion	5.3	4.3	1,813,279	1,471,151	342,128	342,128	342,128	342,128	342,128	102,639	(
2107 2107	City of Bend	6/30/2016	Contribution	5.3 5.3	4.3 3.3	1,351,729 59,751	1,096,686	255,043 11,274	255,043	255,043	255,043 11,274	255,043 3,381	76,514	(
2107	City of Bend City of Bend	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	1,380,752	37,203 859,714	260,519	11,274 260,519	11,274 260,519	260,519	78,157	0	(
2107	City of Bend	6/30/2014	Proportion	5.4	2.4	(135)	(60)	(25)	(25)	(25)	(10)	0,107	0	Č
2107	City of Bend	6/30/2014	Contribution	5.4	2.4	(409,763)	(182,117		(75,882)		(30,353)	0	0	(
2107	City of Bend	6/30/2013	Contribution	5.6	1.6	31,009	8,861	5,537	5,537	3,324	O O	0	0	(
2109	City of Canby	6/30/2016	Proportion	5.3	4.3	261,417	212,093	49,324	49,324	49,324	49,324	49,324	14,797	(
2109	City of Canby	6/30/2016	Contribution	5.3	4.3	(22,788)	(18,488)		(4,300)	(4,300)	(4,300)	(4,300)		(
2109	City of Canby	6/30/2015	Proportion	5.3	3.3	(713,896)	(444,502)		(134,697)	(134,697)	(134,697)	(40,411)	0	(
2109	City of Canby	6/30/2015	Contribution	5.3	3.3 2.4	130,223	81,083	24,570	24,570	24,570	24,570	7,373	0	9
2109 2109	City of Canby City of Canby	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	95,898 (375,450)	42,621 (166,866)	17,759 (69,528)	17,759 (69,528)	17,759 (69,528)	7,103 (27,810)	0	0	
2109	City of Cariby  City of Canby	6/30/2014	Contribution	5.6	1.6	(90,627)	(25,895)		(16,183)	(9,712)	(27,010)	0	0	(
2110	City of Coquille	6/30/2016	Proportion	5.3	4.3	19.397	15,737	3,660	3,660	3,660	3,660	3,660	1,097	
2110	City of Coquille	6/30/2016	Contribution	5.3	4.3	7,503	6,087	1,416	1,416	1,416	1,416	1,416	423	
2110	City of Coquille	6/30/2015	Proportion	5.3	3.3	(192,278)	(119,720)	(36,279)	(36,279)	(36,279)	(36,279)	(10,883)	0	Ċ
2110	City of Coquille	6/30/2015	Contribution	5.3	3.3	38,753	24,129	7,312	7,312	7,312	7,312	2,193	0	(
2110	City of Coquille	6/30/2014	Proportion	5.4	2.4	59,252	26,333	10,973	10,973	10,973	4,387	0	0	(
2110	City of Coquille	6/30/2014	Contribution	5.4	2.4	(48,008)	(21,338)		(8,890)	(8,890)	(3,558)	0	0	(
2110	City of Coquille	6/30/2013	Contribution	5.6	1.6	36,057	10,301	6,439	6,439	3,862	0	0	0	
2111	City of Eugene	6/30/2016	Proportion	5.3 5.3	4.3 4.3	1,127,722	914,944	212,778 180.741	212,778	212,778 180,741	212,778 180,741	212,778	63,832	
2111 2111	City of Eugene	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	957,926	777,185	,	180,741 361,548	180,741 361,548	180,741 361,548	180,741 108,466	54,221	
2111	City of Eugene City of Eugene	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	1,916,206 1,209,105	1,193,110 752,839	361,548 228,133	361,548 228,133	361,548 228,133	361,548 228,133	108,466	0	
2111	City of Eugene City of Eugene	6/30/2014	Proportion	5.4	2.4	(677,884)	(301,282)		(125,534)	(125,534)	(50,214)	00,440	0	
	City of Eugene	6/30/2014	Contribution	5.4	2.4	(3,152,038)	(1,400,905)		(583,711)	(583,711)	(233,483)	0	-	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date  Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2111	City of Eugene	6/30/2013	Contribution	5.6	1.6	(1,249,573)	(357,021)		(223,138)		0	0	0	0
2112	City Of Forest Grove	6/30/2016	Proportion	5.3	4.3	(1,072)	(870)		(202)		(202)			0
2112 2112	City Of Forest Grove City Of Forest Grove	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	51,530 (1,559)	41,807 (971)	9,723 (294)	9,723 (294)	9,723 (294)	9,723 (294)	9,723 (89)	2,915	0
2112	City Of Forest Grove	6/30/2015	Contribution	5.3	3.3	3,612	2,248	(294) 682	(294)	(294)	(294)	(89)	0	0
2112	City Of Forest Grove	6/30/2013	Proportion	5.4	2.4	3,612	2,240	602	6	602	002	202	0	0
2112	City Of Forest Grove	6/30/2014	Contribution	5.4	2.4	(1,125)	(501)		(208)	(208)	(85)	0	0	0
2112	City Of Forest Grove	6/30/2013	Contribution	5.6	1.6	(912)	(260)		(163)		0	0	0	0
2113	City of Grants Pass	6/30/2016	Proportion	5.3	4.3	(841,779)	(682,953)		(158,826)		(158,826)	(158,826)	(47,649)	Ö
2113	City of Grants Pass	6/30/2016	Contribution	5.3	4.3	572,565	464,534	108,031	108,031	108,031	108,031	108,031	32,410	0
2113	City of Grants Pass	6/30/2015	Proportion	5.3	3.3	(1,817,012)	(1,131,348)	(342,832)	(342,832)	(342,832)	(342,832)	(102,852)	0	0
2113	City of Grants Pass	6/30/2015	Contribution	5.3	3.3	326,715	203,427	61,644	61,644	61,644	61,644	18,495	0	0
2113	City of Grants Pass	6/30/2014	Proportion	5.4	2.4	(101,426)	(45,077)		(18,783)		(7,511)	0	0	0
2113	City of Grants Pass	6/30/2014	Contribution	5.4	2.4	(354,370)	(157,498)		(65,624)		(26,250)	0	0	0
2113	City of Grants Pass	6/30/2013	Contribution	5.6	1.6	(40,647)	(11,615)		(7,258)		0	0	0	0
2114	City of Gresham	6/30/2016	Proportion	5.3	4.3	622,518	505,062	117,456	117,456	117,456	117,456	117,456	35,238	0
2114	City of Gresham	6/30/2016	Contribution	5.3	4.3	(1,629,300)	(1,321,885)		(307,415)		(307,415)	(307,415)	(92,225)	0
2114	City of Gresham	6/30/2015	Proportion	5.3	3.3 3.3	(15,215)	(9,473)		(2,871)		(2,871)	(860)	0	0
2114 2114	City of Gresham	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(1,473,522)	(917,476)		(278,023)	(278,023) 239,639	(278,023) 95,856	(83,407)	0	0
2114 2114	City of Gresham City of Gresham	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	1,294,051 (3,059,944)	575,134 (1,359,976)	239,639 (566,656)	239,639 (566,656)	239,639 (566,656)	95,856 (226,664)	0	0	0
2114	City of Gresham	6/30/2014	Contribution	5.4	1.6	(3,059,944)	(441,733)		(276,082)		(220,004) n	0	0	0
2115	City of Hillsboro	6/30/2016	Proportion	5.3	4.3	(2,469,907)	(2,003,887)		(466,020)		(466,020)	(466,020)	(139,807)	0
2115	City of Hillsboro	6/30/2016	Contribution	5.3	4.3	2,496,297	2,025,298	470,999	470,999	470,999	470,999	470,999	141,302	0
2115	City of Hillsboro	6/30/2015	Proportion	5.3	3.3	(3,071,382)	(1,912,370)	(579,506)	(579,506)	(579,506)	(579,506)	(173,852)	0	0
2115	City of Hillsboro	6/30/2015	Contribution	5.3	3.3	1,871,947	1,165,551	353,198	353,198	353,198	353,198	105,957	0	0
2115	City of Hillsboro	6/30/2014	Proportion	5.4	2.4	(279,270)	(124,119)	(51,717)	(51,717)	(51,717)	(20,685)	0	0	0
2115	City of Hillsboro	6/30/2014	Contribution	5.4	2.4	(1,223,125)	(543,610)	(226,505)	(226,505)	(226,505)	(90,600)	0	0	0
2115	City of Hillsboro	6/30/2013	Contribution	5.6	1.6	(324,823)	(92,807)	(58,004)	(58,004)	(34,803)	0	0	0	0
2117	City of McMinnville	6/30/2016	Proportion	5.3	4.3	(959,114)	(778,149)		(180,965)		(180,965)	(180,965)		0
2117	City of McMinnville	6/30/2016	Contribution	5.3	4.3	5,345,046	4,336,547	1,008,499	1,008,499	1,008,499	1,008,499	1,008,499	302,551	0
2117	City of McMinnville	6/30/2015	Proportion	5.3	3.3	(1,919,788)	(1,195,340)		(362,224)		(362,224)	(108,668)	0	0
2117	City of McMinnville	6/30/2015	Contribution	5.3	3.3	710,400	442,324	134,038	134,038	134,038	134,038	40,210	0	0
2117	City of McMinnville	6/30/2014	Proportion	5.4	2.4	141,049	62,689	26,120	26,120	26,120	10,449	0	0	0
2117	City of McMinnville	6/30/2014	Contribution	5.4	2.4	(342,791)	(152,351)		(63,480)		(25,391)	0	0	0
2117 2118	City of McMinnville City of Ontario	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	388,088 384,280	110,884 311,774	69,301 72,506	69,301 72,506	41,583 72,506	72,506	72.506	21.750	0
2118	City of Ontario	6/30/2016	Contribution	5.3	4.3	(241,454)	(195,897)	(45,557)	(45,557)	(45,557)	(45,557)	(45,557)	(13,669)	0
2118	City of Ontario	6/30/2015	Proportion	5.3	3.3	(957,225)	(596,009)		(180,608)		(180,608)	(54.185)	(13,009)	0
2118	City of Ontario	6/30/2015	Contribution	5.3	3.3	(125,086)	(77,884)		(23,601)	(23,601)	(23,601)	(7,081)	0	0
2118	City of Ontario	6/30/2014	Proportion	5.4	2.4	(51,295)	(22,798)		(9,499)		(3,800)	(1,001)	0	0
2118	City of Ontario	6/30/2014	Contribution	5.4	2.4	(458,890)	(203,950)		(84,980)	(84,980)	(33,990)	0	0	0
2118	City of Ontario	6/30/2013	Contribution	5.6	1.6	(119,863)	(34,247)		(21,404)		0	0	0	0
2119	City of Oregon City	6/30/2016	Proportion	5.3	4.3	74,666	60,578	14,088	14,088	14,088	14,088	14,088	4,226	0
2119	City of Oregon City	6/30/2016	Contribution	5.3	4.3	3,183	2,582	601	601	601	601	601	178	0
2119	City of Oregon City	6/30/2015	Proportion	5.3	3.3	(248,084)	(154,468)	(46,808)	(46,808)	(46,808)	(46,808)	(14,044)	0	0
2119	City of Oregon City	6/30/2015	Contribution	5.3	3.3	20,576	12,812	3,882	3,882	3,882	3,882	1,166	0	0
2119	City of Oregon City	6/30/2014	Proportion	5.4	2.4	207,992	92,441	38,517	38,517	38,517	15,407	0	0	0
2119	City of Oregon City	6/30/2014	Contribution	5.4	2.4	(319,677)	(142,080)		(59,199)		(23,682)	0	0	0
2119	City of Oregon City	6/30/2013	Contribution	5.6	1.6	(25,628)	(7,324)		(4,576)		0	0	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	5.3	4.3	(2,532,276)	(2,054,488)		(477,788)		(477,788)	(477,788)		0
2120	City of Lake Oswego	6/30/2016	Contribution	5.3	4.3 3.3	969,800 (3,120,720)	786,819	182,981	182,981	182,981	182,981	182,981	54,895	0
2120	City of Lake Oswego	6/30/2015	Proportion	5.3	3.3		(1,943,090)		(588,815) 140,494		(588,815) 140,494	(176,645)	0	0
2120 2120	City of Lake Oswego City of Lake Oswego	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	744,617 (124,644)	463,629 (55,398)	140,494 (23,082)	140,494 (23,082)	140,494 (23,082)	140,494 (9,234)	42,147 0	0	0
2120	City of Lake Oswego City of Lake Oswego	6/30/2014	Contribution	5.4	2.4	(765,898)	(340,398)		(23,082)		(56,733)	0	0	0
2120	City of Lake Oswego  City of Lake Oswego	6/30/2014	Contribution	5.6	1.6	(331.922)	(94,834)		(59,272)		(30,733)		0	0
2121	City of Portland	6/30/2016	Proportion	5.3	4.3	(5,860,243)	(4,754,537)		(1,105,706)		(1,105,706)	(1,105,706)	(331.713)	0
2121	City of Portland	6/30/2016	Contribution	5.3	4.3	(982,761)	(797,334)		(185,427)		(185,427)	(185,427)		0
2121	City of Portland	6/30/2015	Proportion	5.3	3.3	184,914	115,136	34,889	34,889	34,889	34,889	10,469	(50,020)	0
2121	City of Portland	6/30/2015	Contribution	5.3	3.3	(2,041,421)	(1,271,073)		(385,174)		(385,174)	(115,551)	0	0
2121	City of Portland	6/30/2014	Proportion	5.4	2.4	3,185,984	1,415,993	589,997	589,997	589,997	235,999	0	0	0
2121	City of Portland	6/30/2014	Contribution	5.4	2.4	(15,056,453)	(6,691,757)	(2,788,232)	(2,788,232)	(2,788,232)	(1,115,293)	0	0	0
2121	City of Portland	6/30/2013	Contribution	5.6	1.6	(6,949,034)	(1,985,438)		(1,240,899)		0	0	0	0
2122	City of Redmond	6/30/2016	Proportion	5.3	4.3	163,581	132,717	30,864	30,864	30,864	30,864	30,864	9,261	0
2122	City of Redmond	6/30/2016	Contribution	5.3	4.3	(10,818)	(8,777)		(2,041)	(2,041)	(2,041)	(2,041)	(613)	0
	City of Redmond	6/30/2015	Proportion	5.3	3.3	94,585	58,893	17,846	17,846	17,846	17,846	5,355		0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period			Measurement Period +3		Recognized in Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2122	City of Redmond	6/30/2015	Contribution	5.3	3.3	(40,032)	(24,926)	(7,553)	(7,553)		(7,553)	(2,267)	0	(
2122	City of Redmond	6/30/2014	Proportion	5.4	2.4	121,810	54,139	22,557	22,557	22,557	9,025	0	0	9
2122 2122	City of Redmond City of Redmond	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(213,420) (24,246)	(94,854) (6,926)	(39,522) (4,330)	(39,522) (4,330)		(15,810)	0	0	
2123	City of Reamond City of St Helens	6/30/2016	Proportion	5.3	4.3	(451,890)	(366,628)	(85,262)	(85,262)		(85,262)	(85,262)	(25,580)	
2123	City of St Helens	6/30/2016	Contribution	5.3	4.3	208,613	169,252	39,361	39,361	39,361	39,361	39,361	11,808	
2123	City of St Helens	6/30/2015	Proportion	5.3	3.3	(533,332)	(332,074)	(100,629)	(100,629)		(100,629)	(30,187)	0	
2123	City of St Helens	6/30/2015	Contribution	5.3	3.3	166,810	103,862	31,474	31,474	31,474	31,474	9,440	0	
2123	City of St Helens	6/30/2014	Proportion	5.4	2.4	(35,662)	(15,850)	(6,604)	(6,604)	(6,604)	(2,642)	0	0	
2123	City of St Helens	6/30/2014	Contribution	5.4	2.4	(68,981)	(30,659)	(12,774)	(12,774)	(12,774)	(5,111)	0	0	(
2123	City of St Helens	6/30/2013	Contribution	5.6	1.6	47,939	13,695	8,561	8,561	5,134	0	0	0	(
2125	City of Vernonia	6/30/2016	Proportion	5.3	4.3	161,085	130,692	30,393	30,393	30,393	30,393	30,393	9,120	
2125	City of Vernonia	6/30/2016	Contribution	5.3	4.3	(31,975)	(25,942)		(6,033)		(6,033)	(6,033)	(1,810)	9
2125	City of Vernonia	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(63,574) (9,686)	(39,584)	(11,995)	(11,995)		(11,995) (1,828)	(3,599)	0	
2125 2125	City of Vernonia City of Vernonia	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(9,686)	(6,030)		(1,828) (5,771)		(1,828)	(546)	0	
2125	City of Vernonia	6/30/2014	Contribution	5.4	2.4	(29.681)	(13,030)		(5,771)		(2,201)	0	0	
2125	City of Vernonia	6/30/2014	Contribution	5.6	1.6	(33.091)	(13,193)		(5,496)		(2,201)	0	0	
2126	City of West Linn	6/30/2016	Proportion	5.3	4.3	284.930	231.170	53.760	53.760	53.760	53.760	53.760	16.130	
2126	City of West Linn	6/30/2016	Contribution	5.3	4.3	37.115	30,112	7.003	7,003	7.003	7.003	7,003	2.100	
2126	City of West Linn	6/30/2015	Proportion	5.3	3.3	(466,568)	(290,504)	(88,032)	(88,032)		(88,032)	(26,408)	0	
2126	City of West Linn	6/30/2015	Contribution	5.3	3.3	166,803	103,859	31,472	31,472	31,472	31,472	9,443	0	
2126	City of West Linn	6/30/2014	Proportion	5.4	2.4	(352,428)	(156,636)	(65,264)	(65,264)	(65,264)	(26,108)	0	0	(
2126	City of West Linn	6/30/2014	Contribution	5.4	2.4	(288,609)	(128,271)	(53,446)	(53,446)		(21,379)	0	0	(
2126	City of West Linn	6/30/2013	Contribution	5.6	1.6	(290,139)	(82,895)	(51,811)	(51,811)		0	0	0	(
2127	City of Cottage Grove	6/30/2016	Proportion	5.3	4.3	194,034	157,424	36,610	36,610	36,610	36,610	36,610	10,984	(
2127	City of Cottage Grove	6/30/2016	Contribution	5.3	4.3	(45,351)	(36,794)	(8,557)	(8,557)		(8,557)	(8,557)	(2,566)	
2127	City of Cottage Grove	6/30/2015	Proportion	5.3	3.3	23,190	14,440	4,375	4,375	4,375	4,375	1,315	0	
2127	City of Cottage Grove	6/30/2015	Contribution	5.3	3.3	(10,861)	(6,763)	(2,049)	(2,049)		(2,049) 6.141	(616)	0	9
2127 2127	City of Cottage Grove City of Cottage Grove	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	82,911 (125,641)	36,849 (55,840)	15,354 (23,267)	15,354 (23,267)	15,354 (23,267)	(9,306)	0	0	
2127	City of Cottage Grove	6/30/2014	Contribution	5.6	1.6	31.764	9.076	5.672	(23,267)	3,404	(9,300)	0	0	
2128	City of Tillamook	6/30/2016	Proportion	5.3	4.3	44.872	36,406	8,466	8,466	8,466	8.466	8,466	2,542	
2128	City of Tillamook	6/30/2016	Contribution	5.3	4.3	13,223	10,728	2,495	2,495	2,495	2,495	2,495	748	
2128	City of Tillamook	6/30/2015	Proportion	5.3	3.3	(246,186)	(153,286)	(46,450)	(46,450)		(46,450)	(13,936)	0	
2128	City of Tillamook	6/30/2015	Contribution	5.3	3.3	48,396	30,134	9,131	9,131	9,131	9,131	2,741	0	
2128	City of Tillamook	6/30/2014	Proportion	5.4	2.4	82,413	36,627	15,262	15,262	15,262	6,103	0	0	
2128	City of Tillamook	6/30/2014	Contribution	5.4	2.4	(127,735)	(56,770)	(23,655)	(23,655)	(23,655)	(9,460)	0	0	(
2128	City of Tillamook	6/30/2013	Contribution	5.6	1.6	(23,563)	(6,731)	(4,208)	(4,208)		0	0	0	(
2129	City of Sweet Home	6/30/2016	Proportion	5.3	4.3	264,104	214,273	49,831	49,831	49,831	49,831	49,831	14,949	(
2129	City of Sweet Home	6/30/2016	Contribution	5.3	4.3	(24,627)	(19,980)	(4,647)	(4,647)		(4,647)	(4,647)	(1,392)	(
2129	City of Sweet Home	6/30/2015	Proportion	5.3	3.3	170,025	105,865	32,080	32,080	32,080	32,080	9,625	0	
2129	City of Sweet Home	6/30/2015	Contribution	5.3	3.3	5,792	3,606	1,093	1,093	1,093	1,093	327	0	(
2129	City of Sweet Home	6/30/2014	Proportion	5.4	2.4	04.007	0.400	0 007	0.007	0 007	4.570	0	0	
2129 2129	City of Sweet Home City of Sweet Home	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	21,207 19,704	9,426 5,628	3,927 3,519	3,927 3,519	3,927 2,109	1,572	0	0	
2129	City of Sweet Home City of Drain	6/30/2016	Proportion	5.3	4.3	20,168	16,363	3,805	3,805	3,805	3,805	3,805	1,143	
2131	City of Drain	6/30/2016	Contribution	5.3	4.3	(7,389)	(5,995)	(1,394)	(1,394)		(1,394)	(1,394)	(419)	
2131	City of Drain	6/30/2015	Proportion	5.3	3.3	(52,376)	(32,612)		(9,882)		(9,882)	(2,966)	(1.0)	
2131	City of Drain	6/30/2015	Contribution	5.3	3.3	11,655	7,257	2,199	2,199	2,199	2,199	660	0	
2131	City of Drain	6/30/2014	Proportion	5.4	2.4	21,194	9,419	3,925	3,925	3,925	1,569	0	0	
2131	City of Drain	6/30/2014	Contribution	5.4	2.4	(19,008)	(8,448)		(3,520)		(1,408)	0	0	
2131	City of Drain	6/30/2013	Contribution	5.6	1.6	(584)	(168)	(104)	(104)		0	0	0	
2132	Eugene Water & Electric Board	6/30/2016	Proportion	5.3	4.3	(6,511,919)	(5,283,255)		(1,228,664)	(1,228,664)	(1,228,664)	(1,228,664)		
2132	Eugene Water & Electric Board	6/30/2016	Contribution	5.3	4.3	1,843,747	1,495,870	347,877	347,877	347,877	347,877	347,877	104,362	
2132	Eugene Water & Electric Board	6/30/2015	Proportion	5.3	3.3	(5,785,691)	(3,602,411)		(1,091,640)		(1,091,640)	(327,491)	0	
2132	Eugene Water & Electric Board	6/30/2015	Contribution	5.3	3.3	1,296,679	807,367	244,656	244,656	244,656	244,656	73,399	0	
2132	Eugene Water & Electric Board	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(1,451,499)	(645,111)	(268,796) 148,653	(268,796) 148,653	(268,796) 148,653	(107,519)	0	0	
2132 2132	Eugene Water & Electric Board Eugene Water & Electric Board	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	802,727 1,592,093	356,768 454,885	148,653 284,302	148,653 284,302	148,653 170,583	59,462	0	0	
2132	City of Hood River	6/30/2013	Proportion	5.6	4.3	(278,998)	(226.357)	(52.641)	(52,641)	(52.641)	(52,641)	(52,641)	(15,793)	
2138	City of Hood River	6/30/2016	Contribution	5.3	4.3	135.089	109.601	25.488	25.488	25.488	25.488	25.488	7.649	
2138	City of Hood River	6/30/2015	Proportion	5.3	3.3	32.564	20,276	6.144	6.144	6.144	6.144	1.844	7,049 0	
2138	City of Hood River	6/30/2015	Contribution	5.3	3.3	81,512	50,752	15,380	15,380	15,380	15,380	4,612	n	
2138	City of Hood River	6/30/2014	Proportion	5.4	2.4	(101,394)	(45,063)	(18,777)	(18,777)		(7,509)	0	0	
	City of Hood River	6/30/2014	Contribution	5.4	2.4	(44,202)	(19,644)	(8.186)	(8,186)		(3,272)	0	0	
2138	Oity of Flood River													



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2139 2139	City of Reedsport City of Reedsport	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(8,831) (78,359)	(7,165) (63,574)		(1,666) (14,785)	(1,666) (14,785)	(1,666) (14,785)	(1,666) (14,785)	(501) (4,434)	0
2139	City of Reedsport  City of Reedsport	6/30/2015	Proportion	5.3	3.3	163,191	101,609	30,791	30,791	30,791	30,791	9,236	(4,434)	0
2139	City of Reedsport	6/30/2015	Contribution	5.3	3.3	(68,046)	(42,368)		(12,839)	(12,839)	(12,839)	(3,851)	0	Č
2139	City of Reedsport	6/30/2014	Proportion	5.4	2.4	51,242	22,775	9,489	9,489	9,489	3,797	0	0	C
2139	City of Reedsport	6/30/2014	Contribution	5.4	2.4	(54,648)	(24,288)		(10,120)	(10,120)	(4,048)	0	0	C
2139	City of Reedsport	6/30/2013	Contribution	5.6	1.6	(18,023)	(5,151)		(3,218)	(1,933)	0	0	0	0
2140	City of Lebanon	6/30/2016	Proportion	5.3	4.3	191,780	155,595	36,185	36,185	36,185	36,185	36,185	10,855	0
2140 2140	City of Lebanon City of Lebanon	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	19,252 (584,194)	15,620 (363,744)	3,632 (110,225)	3,632 (110,225)	3,632 (110,225)	3,632 (110,225)	3,632 (33,069)	1,092	0
2140	City of Lebanon	6/30/2015	Contribution	5.3	3.3	23,176	14,430	4,373	4,373	4,373	4,373	1,311	0	0
2140	City of Lebanon	6/30/2014	Proportion	5.4	2.4	78,923	35,078	14,615	14,615	14,615	5,848	0	0	Ō
2140	City of Lebanon	6/30/2014	Contribution	5.4	2.4	(300,048)	(133,356)		(55,564)	(55,564)	(22,228)	0	0	0
2140	City of Lebanon	6/30/2013	Contribution	5.6	1.6	(42,596)	(12,172)		(7,606)	(4,566)	0	0	0	0
2142	City of Sherwood	6/30/2016	Proportion	5.3	4.3	66,925	54,298	12,627	12,627	12,627	12,627	12,627	3,790	0
2142 2142	City of Sherwood City of Sherwood	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	130,276 (513,404)	105,696 (319,666)	24,580 (96.869)	24,580 (96.869)	24,580 (96,869)	24,580 (96,869)	24,580 (29,059)	7,376	0
2142	City of Sherwood  City of Sherwood	6/30/2015	Contribution	5.3	3.3	(513,404)	(319,666)	20.754	(96,869)	20,754	(96,869)	6,228	0	0
2142	City of Sherwood	6/30/2014	Proportion	5.4	2.4	161,216	71,651	29,855	29,855	29,855	11,941	0,220	0	0
2142	City of Sherwood	6/30/2014	Contribution	5.4	2.4	(250,811)	(111,473)		(46,446)	(46,446)	(18,581)	0	0	0
2142	City of Sherwood	6/30/2013	Contribution	5.6	1.6	16,499	4,715	2,946	2,946	1,769	0	0	0	0
2143	City of Oakland	6/30/2016	Proportion	5.3	4.3	5,782	4,691	1,091	1,091	1,091	1,091	1,091	327	0
2143	City of Oakland	6/30/2016	Contribution	5.3	4.3	9,162	7,433	1,729	1,729	1,729	1,729	1,729	517	0
2143 2143	City of Oakland City of Oakland	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	1,233 12,830	767 7,988	233 2,421	233 2,421	233 2,421	233 2,421	68 725	0	0
2143	City of Oakland	6/30/2014	Proportion	5.4	2.4	(10,445)	(4,643)		(1,934)	(1,934)	(775)	0	0	0
2143	City of Oakland	6/30/2014	Contribution	5.4	2.4	4,385	1,949	812	812	812	325	0	0	0
2143	City of Oakland	6/30/2013	Contribution	5.6	1.6	(259)	(75)		(46)	(29)	0	0	0	0
2145	City of Vale	6/30/2016	Proportion	5.3	4.3	17,053	13,835	3,218	3,218	3,218	3,218	3,218	963	0
2145	City of Vale	6/30/2016	Contribution	5.3	4.3	17,879	14,506	3,373	3,373	3,373	3,373	3,373	1,014	0
2145 2145	City of Vale	6/30/2015	Proportion	5.3	3.3 3.3	8,335 24,905	5,189	1,573 4.699	1,573 4,699	1,573 4.699	1,573 4.699	470	0	0
2145 2145	City of Vale City of Vale	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(2,756)	15,507 (1,226)		4,699 (510)	4,699 (510)	4,699	1,410 0	0	0
2145	City of Vale	6/30/2014	Contribution	5.4	2.4	68.436	30,417	12,673	12,673	12,673	5,071	0	0	0
2145	City of Vale	6/30/2013	Contribution	5.6	1.6	(44,555)	(12,731)		(7,956)	(4,775)	0	0	0	o o
2146	City of Prineville	6/30/2016	Proportion	5.3	4.3	158,958	128,966	29,992	29,992	29,992	29,992	29,992	8,998	0
2146	City of Prineville	6/30/2016	Contribution	5.3	4.3	(124,894)	(101,329)		(23,565)	(23,565)	(23,565)	(23,565)	(7,069)	0
2146	City of Prineville	6/30/2015	Proportion	5.3	3.3	(1,465,960)	(912,768)		(276,596)	(276,596)	(276,596)	(82,980)	0	0
2146 2146	City of Prineville	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	14,444 16.891	8,994 7.507	2,725 3,128	2,725 3,128	2,725 3,128	2,725 1,251	819 0	0	0
2146	City of Prineville City of Prineville	6/30/2014	Contribution	5.4	2.4	(257,734)	(114,547)		(47,729)	(47,729)	(19,089)	0	0	r C
2146	City of Prineville	6/30/2013	Contribution	5.6	1.6	2,694,424	769,836	481,147	481,147	288,689	(13,003)	0	0	0
2147	City of Wheeler	6/30/2016	Proportion	5.3	4.3	(3,203)	(2,599)		(604)	(604)	(604)	(604)	(183)	0
2147	City of Wheeler	6/30/2016	Contribution	5.3	4.3	299	243	56	56	56	56	56	19	0
2147	City of Wheeler	6/30/2015	Proportion	5.3	3.3	5,152	3,208	972	972	972	972	292	0	0
2147	City of Wheeler	6/30/2015	Contribution	5.3	3.3	(627)	(391)		(118)		(118) 147	(37)	0	0
2147 2147	City of Wheeler City of Wheeler	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	1,967 (9,635)	875 (4,283)	364 (1,784)	364 (1,784)	364 (1,784)	(715)	0	0	0
2147	City of Wheeler	6/30/2014	Contribution	5.6	1.6	(8,285)	(2,369)		(1,764)		(715)	0	0	0
2148	City of Klamath Falls	6/30/2016	Proportion	5.3	4.3	(258,153)	(209,445)		(48,708)	(48,708)	(48,708)	(48,708)	(14,613)	0
2148	City of Klamath Falls	6/30/2016	Contribution	5.3	4.3	(137,223)	(111,332)		(25,891)	(25,891)	(25,891)	(25,891)	(7,768)	0
2148	City of Klamath Falls	6/30/2015	Proportion	5.3	3.3	121,439	75,613	22,913	22,913	22,913	22,913	6,874	0	0
2148	City of Klamath Falls	6/30/2015	Contribution	5.3	3.3	(136,919)	(85,251)		(25,834)	(25,834)	(25,834)	(7,749)	0	0
2148 2148	City of Klamath Falls City of Klamath Falls	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	279,129 (371,466)	124,056 (165,096)	51,691 (68,790)	51,691 (68,790)	51,691 (68,790)	20,674 (27,516)	0	0	0
2148	City of Klamath Falls	6/30/2014	Contribution	5.6	1.6	(81,901)	(23,401)		(14,625)	(8,776)	(27,510)	0	0	0
2149	City of Canyonville	6/30/2016	Proportion	5.3	4.3	(85,909)	(69,700)		(16,209)	(16,209)	(16,209)	(16,209)	(4,864)	c c
2149	City of Canyonville	6/30/2016	Contribution	5.3	4.3	5,779	4,689	1,090	1,090	1,090	1,090	1,090	329	0
2149	City of Canyonville	6/30/2015	Proportion	5.3	3.3	(33,555)	(20,893)		(6,331)	(6,331)	(6,331)	(1,900)	0	0
2149	City of Canyonville	6/30/2015	Contribution	5.3	3.3	(9,281)	(5,779)		(1,751)	(1,751)	(1,751)	(526)	0	0
2149 2149	City of Canyonville	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(30,082)	(13,369)		(5,571)	(5,571) (4,249)	(2,227)	0	0	0
2149 2149	City of Canyonville City of Canyonville	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(22,946) (26,719)	(10,199) (7,635)		(4,249) (4,771)	(4,249)	(1,701)	0	0	0
2150	City of Bandon	6/30/2016	Proportion	5.3	4.3	(124,400)	(100,928)		(23,472)	(23,472)	(23,472)	(23,472)	(7,040)	0
2150	City of Bandon	6/30/2016	Contribution	5.3	4.3	68,271	55,390	12,881	12,881	12,881	12,881	12,881	3,866	Ö
2150	City of Bandon	6/30/2015	Proportion	5.3	3.3	(374,388)	(233,110)		(70,639)	(70,639)	(70,639)	(21,193)	0	Ō
2150	City of Bandon	6/30/2015	Contribution	5.3	3.3	50,314	31,328	9,493	9,493	9,493	9,493	2,849	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2150 2150	City of Bandon City of Bandon	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(3,802) (94,955)	(1,690) (42,203)	(704) (17,584)	(704) (17,584)		(282) (7,035)	0		U
2150	City of Bandon	6/30/2014	Contribution	5.6	1.6	(31,802)	(9,086)	(5,679)	(5,679)	(3,407)	(7,035)	0	0	0
2152	City of Coos Bay	6/30/2016	Proportion	5.3	4.3	(458,397)	(371,907)	(86,490)	(86,490)	(86,490)	(86,490)	(86,490)	(25,947)	Ö
2152	City of Coos Bay	6/30/2016	Contribution	5.3	4.3	(20,962)	(17,007)	(3,955)	(3,955)	(3,955)	(3,955)	(3,955)		0
2152	City of Coos Bay	6/30/2015	Proportion	5.3	3.3	(521,425)	(324,661)		(98,382)	(98,382)	(98,382)	(29,515)		0
2152	City of Coos Bay	6/30/2015	Contribution	5.3	3.3	(31,160)	(19,402)		(5,879)	(5,879)	(5,879)	(1,765)	) 0	0
2152	City of Coos Bay	6/30/2014	Proportion	5.4	2.4	304,930	135,523	56,469	56,469	56,469	22,585	0	0	0
2152 2152	City of Coos Bay City of Coos Bay	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(527,868) (233,559)	(234,609) (66,731)		(97,753) (41,707)	(97,753) (25,024)	(39,103)	0	0	0
2154	City of Pendleton	6/30/2016	Proportion	5.3	4.3	242,107	196,426	45,681	45,681	45,681	45,681	45,681	13,702	0
2154	City of Pendleton	6/30/2016	Contribution	5.3	4.3	(76,537)	(62,096)		(14,441)	(14,441)	(14,441)	(14,441)		Ō
2154	City of Pendleton	6/30/2015	Proportion	5.3	3.3	(339,164)	(211,178)		(63,993)	(63,993)	(63,993)	(19,199)		0
2154	City of Pendleton	6/30/2015	Contribution	5.3	3.3	33,623	20,935	6,344	6,344	6,344	6,344	1,903	0	0
2154	City of Pendleton	6/30/2014	Proportion	5.4	2.4	(21,790)	(9,685)	(4,035)	(4,035)	(4,035)	(1,615)	0	0	0
2154 2154	City of Pendleton City of Pendleton	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(261,229) (124,064)	(116,101) (35,448)		(48,376) (22,154)	(48,376) (13,294)	(19,349)	0	0	U
2154 2155	City of Pendleton City of Corvallis	6/30/2013 6/30/2016	Proportion	5.6 5.3	1.6 4.3	(124,064)	(35,448)	(22,154)	(22,154)	(13,294)	(220,784)	(220,784)	(66,233)	0
2155	City of Corvallis	6/30/2016	Contribution	5.3	4.3	(149,053)	(120,930)		(28,123)		(28,123)	(28,123)		0
2155	City of Corvallis	6/30/2015	Proportion	5.3	3.3	(1,366,273)	(850,699)	(257,787)	(257,787)	(257,787)	(257,787)	(77,338)		Ö
2155	City of Corvallis	6/30/2015	Contribution	5.3	3.3	(140,680)	(87,594)	(26,543)	(26,543)	(26,543)	(26,543)	(7,965)	) 0	0
2155	City of Corvallis	6/30/2014	Proportion	5.4	2.4	(88,529)	(39,347)	(16,394)	(16,394)	(16,394)	(6,559)	0	0	0
2155	City of Corvallis	6/30/2014	Contribution	5.4	2.4	(1,079,432)	(479,747)	(199,895)	(199,895)	(199,895)	(79,957)	0	0	0
2155 2157	City of Corvallis City of Monmouth	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(513,512) (285,307)	(146,716) (231,475)	(91,699) (53,832)	(91,699) (53,832)	(55,017) (53,832)	(53,832)	(53,832)	) (16,147)	0
2157	City of Monmouth	6/30/2016	Contribution	5.3	4.3	12,005	9,740	2,265	2,265	2,265	2,265	2,265		0
2157	City of Monmouth	6/30/2015	Proportion	5.3	3.3	(97,598)	(60,768)	(18,415)	(18,415)	(18,415)	(18,415)	(5,523)		Ö
2157	City of Monmouth	6/30/2015	Contribution	5.3	3.3	(20,418)	(12,714)		(3,852)	(3,852)	(3,852)	(1,158)		0
2157	City of Monmouth	6/30/2014	Proportion	5.4	2.4	73,848	32,820	13,676	13,676	13,676	5,468	0	0	0
2157	City of Monmouth	6/30/2014	Contribution	5.4	2.4	(143,308)	(63,691)	(26,539)	(26,539)	(26,539)	(10,613)	0	0	0
2157	City of Monmouth	6/30/2013	Contribution	5.6	1.6 4.3	(53,837)	(15,381)	(9,614)	(9,614) (23,998)	(5,767) (23,998)	(00.000)	(00,000)	0 (7.400)	0
2158 2158	City of Milton-Freewater City of Milton-Freewater	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(127,188) 157,527	(103,190) 127,805	(23,998) 29,722	(23,998)	(23,998)	(23,998) 29,722	(23,998) 29,722		U
2158	City of Milton-Freewater	6/30/2016	Proportion	5.3	3.3	(380,131)	(236,685)	(71,723)	(71,723)	(71,723)	(71,723)	(21,516)		0
2158	City of Milton-Freewater	6/30/2015	Contribution	5.3	3.3	122,147	76,053	23,047	23,047	23,047	23,047	6,912		Ö
2158	City of Milton-Freewater	6/30/2014	Proportion	5.4	2.4	(75,312)	(33,471)	(13,947)	(13,947)	(13,947)	(5,577)	0	0	0
2158	City of Milton-Freewater	6/30/2014	Contribution	5.4	2.4	(114,098)	(50,711)	(21,129)	(21,129)	(21,129)	(8,453)	0	0	0
2158	City of Milton-Freewater	6/30/2013	Contribution	5.6	1.6	(15,271)	(4,363)	(2,727)	(2,727)	(1,636)	0	0	0	0
2159 2159	City of Baker City	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(59,510) 78,146	(48,282) 63,401	(11,228) 14,745	(11,228) 14,745	(11,228) 14,745	(11,228) 14,745	(11,228) 14.745		0
2159	City of Baker City City of Baker City	6/30/2016	Proportion	5.3	3.3	(458,244)	(285,322)	(86,461)	(86,461)	(86,461)	(86,461)	(25,939)		0
2159	City of Baker City	6/30/2015	Contribution	5.3	3.3	98.936	61,602	18.667	18,667	18,667	18,667	5,601	, 0	0
2159	City of Baker City	6/30/2014	Proportion	5.4	2.4	(45,640)	(20,284)	(8,452)	(8,452)	(8,452)	(3,380)	0	0	Ō
2159	City of Baker City	6/30/2014	Contribution	5.4	2.4	(135,741)	(60,330)	(25,137)	(25,137)	(25,137)	(10,056)	0	0	0
2159	City of Baker City	6/30/2013	Contribution	5.6	1.6	(37,032)	(10,580)	(6,613)	(6,613)	(3,967)	0	0	0	0
2160	City of Hermiston	6/30/2016	Proportion	5.3	4.3	124,850	101,293	23,557	23,557	23,557	23,557	23,557		0
2160 2160	City of Hermiston City of Hermiston	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	111,325 (894,014)	90,320 (556,650)	21,005 (168,682)	21,005 (168,682)	21,005 (168,682)	21,005 (168,682)	21,005 (50,604)		0
2160	City of Hermiston City of Hermiston	6/30/2015	Contribution	5.3	3.3	(894,014)	99,613	30,185	30,185	30,185	30,185	9,058		0
2160	City of Hermiston	6/30/2014	Proportion	5.4	2.4	177,064	78,694	32,790	32,790	32,790	13,114	0,000	0	Ö
2160	City of Hermiston	6/30/2014	Contribution	5.4	2.4	(195,470)	(86,876)		(36,198)	(36,198)	(14,480)	0	0	0
2160	City of Hermiston	6/30/2013	Contribution	5.6	1.6	67,750	19,358	12,098	12,098	7,260	0	0	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	5.3	4.3	20,604	16,716	3,888	3,888	3,888	3,888	3,888		0
2161 2161	City of Pilot Rock City of Pilot Rock	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	2,242 (82,286)	1,819 (51,234)	423 (15,526)	423 (15,526)	423 (15,526)	423 (15,526)	423 (4,656)		0
2161	City of Pilot Rock City of Pilot Rock	6/30/2015	Contribution	5.3	3.3	(82,286)	(51,234)	1,785	(15,526)	(15,526)	1,785	(4,656)		0
2161	City of Pilot Rock	6/30/2013	Proportion	5.4	2.4	(11,212)	(4,984)	(2,076)	(2,076)	(2,076)	(832)	0	0	0
2161	City of Pilot Rock	6/30/2014	Contribution	5.4	2.4	(11,991)	(5,328)		(2,221)	(2,221)	(886)	0	0	Ö
2161	City of Pilot Rock	6/30/2013	Contribution	5.6	1.6	1,155	331	206	206	125	` o´	0	0	0
2162	City of Clatskanie	6/30/2016	Proportion	5.3	4.3	(73,988)	(60,028)		(13,960)		(13,960)	(13,960)		0
2162	City of Clatskanie	6/30/2016	Contribution	5.3	4.3	(85,751)	(69,572)		(16,179)		(16,179)	(16,179)		0
2162 2162	City of Clatskanie	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(56,281) (43,979)	(35,043) (27,383)	(10,619) (8,298)	(10,619) (8,298)	(10,619) (8,298)	(10,619) (8,298)	(3,186) (2,489)		0
2162 2162	City of Clatskanie City of Clatskanie	6/30/2015 6/30/2014	Proportion	5.3 5.4	3.3 2.4	(43,979) 82,681	(27,383)	(8,298) 15,311	(8,298) 15,311	(8,298) 15,311	(8,298) 6,126	(2,489)	, 0	0
2162	City of Clatskanie	6/30/2014	Contribution	5.4	2.4	(100,024)	(44,455)	(18,523)	(18,523)	(18,523)	(7,409)	0	0	0
2162	City of Clatskanie	6/30/2013	Contribution	5.6	1.6	(39,697)	(11,341)	(7,089)	(7,089)	(4,252)	(1,403)	0	0	Ö
	City of Milwaukie	6/30/2016	Proportion	5.3	4.3	52,491	42,587	9,904	9,904	9,904	9,904	9,904	2,971	Ö



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period			Measurement Period +3		Recognized in Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2163	City of Milwaukie	6/30/2016	Contribution	5.3	4.3	(92,909)	(75,379)		(17,530)		(17,530)	(17,530)	(5,259)	0
2163 2163	City of Milwaukie City of Milwaukie	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	459,173 (68,392)	285,901 (42,584)	86,636 (12,904)	86,636 (12,904)	86,636 (12,904)	86,636 (12,904)	25,993 (3,872)	0	0
2163	City of Milwaukie	6/30/2014	Proportion	5.3 5.4	3.3 2.4	(148,342)	(65,929)		(12,904)		(12,904)	(3,872)	0	Ü
2163	City of Milwaukie	6/30/2014	Contribution	5.4	2.4	(216,597)	(96,264)		(40,111)		(16,042)	0	0	0
2163	City of Milwaukie	6/30/2013	Contribution	5.6	1.6	(158,511)	(45,287)		(28,306)		0	0	0	Ö
2165	City of Cornelius	6/30/2016	Proportion	5.3	4.3	(202,369)	(164,186)		(38,183)		(38,183)	(38,183)	(11,454)	0
2165	City of Cornelius	6/30/2016	Contribution	5.3	4.3	30,813	24,999		5,814	5,814	5,814	5,814	1,743	0
2165	City of Cornelius	6/30/2015	Proportion	5.3	3.3	(371,430)	(231,268)		(70,081)		(70,081)	(21,025)	0	0
2165 2165	City of Cornelius	6/30/2015	Contribution	5.3	3.3 2.4	(403) 29,543	(251)		(76) 5,471	(76) 5,471	(76) 2,188	(23)	0	0
2165	City of Cornelius City of Cornelius	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(159,440)	13,130 (70,862)		(29,526)		(11,810)	0	0	0
2165	City of Cornelius	6/30/2013	Contribution	5.6	1.6	(28,287)	(8,083)		(5,051)	(3,032)	(11,010)	0	0	Ö
2166	City of Nyssa	6/30/2016	Proportion	5.3	4.3	16,789	13,621		3,168	3,168	3,168	3,168	949	0
2166	City of Nyssa	6/30/2016	Contribution	5.3	4.3	(2,943)	(2,388)		(555)		(555)	(555)	(168)	0
2166	City of Nyssa	6/30/2015	Proportion	5.3	3.3	(116,742)	(72,688)		(22,027)		(22,027)	(6,607)	0	0
2166	City of Nyssa	6/30/2015	Contribution	5.3	3.3	12,935	8,053		2,441	2,441	2,441	730	0	0
2166 2166	City of Nyssa City of Nyssa	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	25,838 (33,269)	11,483 (14,786)		4,785 (6,161)	4,785 (6,161)	1,913 (2,464)	0	0	0
2166	City of Nyssa  City of Nyssa	6/30/2013	Contribution	5.6	1.6	(33,269)	(14,700)		(73)		(2,464)	0	0	0
2167	City of Athena	6/30/2016	Proportion	5.3	4.3	83,056	67,385		15.671	15,671	15.671	15,671	4,701	0
2167	City of Athena	6/30/2016	Contribution	5.3	4.3	(9,519)	(7,723)		(1,796)		(1,796)	(1,796)	(539)	0
2167	City of Athena	6/30/2015	Proportion	5.3	3.3	(293)	(183)		(55)		(55)	(18)	0	0
2167	City of Athena	6/30/2015	Contribution	5.3	3.3	1,096	682		207	207	207	61	0	0
2167	City of Athena	6/30/2014	Proportion	5.4	2.4	(1,185)	(528)		(219)		(90)	0	0	0
2167	City of Athena	6/30/2014	Contribution	5.4	2.4	(358)	(160)		(66)		(28)	0	0	0
2167 2168	City of Athena City of Oakridge	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	4,633 (45,600)	1,325 (36,996)		827 (8,604)	498 (8,604)	(8,604)	0 (8,604)	(2,580)	0
2168	City of Oakridge City of Oakridge	6/30/2016	Contribution	5.3	4.3	64,882	52,640		12,242	12,242	12,242	12,242	3,672	0
2168	City of Oakridge	6/30/2015	Proportion	5.3	3.3	(19,774)	(12,312)		(3,731)		(3,731)	(1,119)	0,0.2	0
2168	City of Oakridge	6/30/2015	Contribution	5.3	3.3	74,675	46,495		14,090	14,090	14,090	4,225	0	0
2168	City of Oakridge	6/30/2014	Proportion	5.4	2.4	17,168	7,631		3,179	3,179	1,273	0	0	0
2168	City of Oakridge	6/30/2014	Contribution	5.4	2.4	(6,167)	(2,741)		(1,142)		(457)	0	0	0
2168	City of Oakridge	6/30/2013	Contribution	5.6	1.6	34,270	9,790		6,120	3,670	0	0	0	0
2170 2170	City of Madras City of Madras	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	67,190 22,895	54,513 18.575		12,677 4.320	12,677 4,320	12,677 4,320	12,677 4.320	3,805 1,295	0
2170	City of Madras  City of Madras	6/30/2015	Proportion	5.3	4.3	(463,022)	(288,296)		4,320 (87,363)		(87,363)	(26,207)	1,295	0
2170	City of Madras	6/30/2015	Contribution	5.3	3.3	33,769	21,025		6,372	6,372	6,372	1,909	0	0
2170	City of Madras	6/30/2014	Proportion	5.4	2.4	10,272	4,566		1,902	1,902	762	0	0	0
2170	City of Madras	6/30/2014	Contribution	5.4	2.4	(112,407)	(49,959)	(20,816)	(20,816)	(20,816)	(8,327)	0	0	0
2170	City of Madras	6/30/2013	Contribution	5.6	1.6	(33,206)	(9,486)		(5,930)		0	0	0	0
2172	City of Sandy	6/30/2016	Proportion	5.3	4.3	164,767	133,679		31,088	31,088	31,088	31,088	9,327	0
2172	City of Sandy	6/30/2016	Contribution	5.3	4.3	65,614	53,234		12,380	12,380	12,380	12,380	3,714	0
2172 2172	City of Sandy City of Sandy	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(248,240) 52,870	(154,564) 32,920		(46,838) 9,975	(46,838) 9,975	(46,838) 9,975	(14,050) 2,995	0	0
2172	City of Sandy	6/30/2014	Proportion	5.4	2.4	32,370	14,388		5,994	5,994	2,400	2,995	0	0
2172	City of Sandy	6/30/2014	Contribution	5.4	2.4	(115,591)	(51,373)		(21,406)		(8,561)	0	0	0
2172	City of Sandy	6/30/2013	Contribution	5.6	1.6	(48,405)	(13,829)	(8,644)	(8,644)		0	0	0	0
2174	City of Mt Angel	6/30/2016	Proportion	5.3	4.3	(80,075)	(64,967)		(15,108)		(15,108)	(15,108)	(4,535)	0
2174	City of Mt Angel	6/30/2016	Contribution	5.3	4.3	(5,776)	(4,686)		(1,090)		(1,090)	(1,090)	(326)	0
2174	City of Mt Angel	6/30/2015	Proportion	5.3	3.3	86,823	54,059		16,382	16,382	16,382	4,913	0	0
2174 2174	City of Mt Angel City of Mt Angel	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(11,897) 11,643	(7,407) 5,175		(2,245) 2,156	(2,245) 2,156	(2,245) 863	(672)	0	0
2174	City of Mt Angel	6/30/2014	Contribution	5.4	2.4	(9,452)	(4,202)		(1,750)		(702)	0	0	0
2174	City of Mt Angel	6/30/2013	Contribution	5.6	1.6	552	156	99	(1,730)	57	(102)	0	0	0
2175	City of Umatilla	6/30/2016	Proportion	5.3	4.3	44,158	35,826		8,332	8,332	8,332	8,332	2,498	0
2175	City of Umatilla	6/30/2016	Contribution	5.3	4.3	(61,984)	(50,289)		(11,695)		(11,695)	(11,695)	(3,509)	0
2175	City of Umatilla	6/30/2015	Proportion	5.3	3.3	112,680	70,160		21,260	21,260	21,260	6,380	0	0
2175	City of Umatilla	6/30/2015	Contribution	5.3	3.3	(62,207)	(38,733)		(11,737)		(11,737)	(3,522)	0	0
2175 2175	City of Umatilla	6/30/2014	Proportion	5.4	2.4	87,511	38,893		16,206	16,206	6,481	0	0	0
2175 2175	City of Umatilla City of Umatilla	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(102,159) (37,737)	(45,405) (10,781)		(18,918) (6,739)		(7,569)	0	0	C
2175	City of Ornatilia City of Scappoose	6/30/2016	Proportion	5.6	4.3	335,341	272,069		63,272	(4,042)	63,272	63,272	18,981	
2176	City of Scappoose  City of Scappoose	6/30/2016	Contribution	5.3	4.3	76,080	61,725		14,355	14,355	14,355	14,355	4,305	C
2176	City of Scappoose	6/30/2015	Proportion	5.3	3.3	(252,810)	(157,410)		(47,700)		(47,700)	(14,310)	0	Č
2176	City of Scappoose	6/30/2015	Contribution	5.3	3.3	92,708	57,724		17,492	17,492	17,492	5,248	0	0
2176	City of Scappoose	6/30/2014	Proportion	5.4	2.4	(193,686)	(86,082)	(35,868)	(35,868)	(35,868)	(14,346)	0	0	0



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial		Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral A			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2176 2176	City of Scappoose	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(55,918) (62,208)	(24,853) (17,772)	(10,355) (11,109)	(10,355) (11,109)		(4,143)	0	0	0
2176	City of Scappoose City of Condon	6/30/2013	Proportion	5.8	4.3	12,566	10,195	2.371	2,371	2.371	2.371	2,371	711	0
2177	City of Condon	6/30/2016	Contribution	5.3	4.3	14.484	11,751	2,733	2,733	2,733	2,733	2,733	819	0
2177	City of Condon	6/30/2015	Proportion	5.3	3.3	(41,458)	(25,814)	(7,822)	(7,822)		(7,822)	(2,348)		0
2177	City of Condon	6/30/2015	Contribution	5.3	3.3	22,363	13,925	4,219	4,219	4,219	4,219	1,268	0	Ö
2177	City of Condon	6/30/2014	Proportion	5.4	2.4	(24,571)	(10,921)	(4,550)	(4,550)		(1,821)	0	0	Ċ
2177	City of Condon	6/30/2014	Contribution	5.4	2.4	8,730	3,879	1,617	1,617	1,617	645	0	0	0
2177	City of Condon	6/30/2013	Contribution	5.6	1.6	24,762	7,074	4,422	4,422	2,652	0	0	0	C
2178	City of Boardman	6/30/2016	Proportion	5.3	4.3	115,861	94,000	21,861	21,861	21,861	21,861	21,861	6,556	C
2178	City of Boardman	6/30/2016	Contribution	5.3	4.3	1,390	1,128	262	262	262	262	262	80	C
2178	City of Boardman	6/30/2015	Proportion	5.3	3.3	(221,612)	(137,984)	(41,814)	(41,814)		(41,814)	(12,542)	0	C
2178	City of Boardman	6/30/2015	Contribution	5.3	3.3	42,880	26,698	8,091	8,091	8,091	8,091	2,425	0	0
2178 2178	City of Boardman	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(53,658) (46,416)	(23,847) (20,628)	(9,937) (8,596)	(9,937) (8,596)		(3,973) (3,436)	0	0	0
2178	City of Boardman City of Boardman	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(46,416)	(8,425)	(5,265)	(8,596)		(3,436)	0	0	0
2179	City of Estacada	6/30/2016	Proportion	5.3	4.3	30,369	24,639	5,730	5,730	5,730	5,730	5,730	1,719	0
2179	City of Estacada  City of Estacada	6/30/2016	Contribution	5.3	4.3	42,474	34,460	8.014	8,014	8,014	8,014	8,014	2,404	0
2179	City of Estacada	6/30/2015	Proportion	5.3	3.3	(54,174)	(33,730)	(10,222)	(10,222)		(10,222)	(3,064)		Ö
2179	City of Estacada	6/30/2015	Contribution	5.3	3.3	40,252	25,062	7,595	7,595	7,595	7,595	2,277	0	0
2179	City of Estacada	6/30/2014	Proportion	5.4	2.4	10,971	4,875	2,032	2,032	2,032	811	0	0	Ö
2179	City of Estacada	6/30/2014	Contribution	5.4	2.4	(15,515)	(6,896)	(2,873)	(2,873)		(1,150)	0	0	0
2179	City of Estacada	6/30/2013	Contribution	5.6	1.6	4,933	1,409	881	881	528	0	0	0	0
2180	City of Enterprise	6/30/2016	Proportion	5.3	4.3	(117,702)	(95,494)	(22,208)	(22,208)		(22,208)	(22,208)		0
2180	City of Enterprise	6/30/2016	Contribution	5.3	4.3	21,806	17,692	4,114	4,114	4,114	4,114	4,114		0
2180	City of Enterprise	6/30/2015	Proportion	5.3	3.3	(84,219)	(52,439)	(15,890)	(15,890)		(15,890)	(4,769)	0	0
2180	City of Enterprise	6/30/2015	Contribution	5.3	3.3	10,878	6,774	2,052	2,052	2,052	2,052	618	0	0
2180	City of Enterprise	6/30/2014	Proportion	5.4	2.4 2.4	(33,240)	(14,772)	(6,156) (3,447)	(6,156)		(2,460)	0	0	U
2180 2180	City of Enterprise	6/30/2014 6/30/2013	Contribution	5.4 5.6	1.6	(18,615)	(8,274) (6,940)	(4,339)	(3,447)		(1,380)	0	0	U
2181	City of Enterprise City of Central Point	6/30/2013	Contribution Proportion	5.3	4.3	(24,296) (482,142)	(391,172)	(90,970)	(90,970)		(90,970)	(90,970)	(27,292)	0
2181	City of Central Point	6/30/2016	Contribution	5.3	4.3	87.310	70.836	16.474	16,474	16.474	16.474	16.474	4.940	0
2181	City of Central Point	6/30/2015	Proportion	5.3	3.3	(353,272)	(219,962)	(66,655)	(66,655)		(66,655)	(19,997)		0
2181	City of Central Point	6/30/2015	Contribution	5.3	3.3	60.603	37.733	11.435	11.435	11.435	11.435	3,428	0	Ö
2181	City of Central Point	6/30/2014	Proportion	5.4	2.4	131,623	58,498	24,375	24,375	24,375	9,748	0	0	0
2181	City of Central Point	6/30/2014	Contribution	5.4	2.4	(139,866)	(62,163)	(25,901)	(25,901)	(25,901)	(10,361)	0	0	0
2181	City of Central Point	6/30/2013	Contribution	5.6	1.6	29,086	8,310	5,194	5,194	3,116	0	0	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	5.3	4.3	5,120	4,154	966	966	966	966	966	290	0
2182	City of Cascade Locks	6/30/2016	Contribution	5.3	4.3	31,142	25,266	5,876	5,876	5,876	5,876	5,876	1,762	0
2182	City of Cascade Locks	6/30/2015	Proportion	5.3	3.3	18,512	11,526	3,493	3,493	3,493	3,493	1,047	0	0
2182	City of Cascade Locks	6/30/2015	Contribution	5.3	3.3	58,441	36,387	11,027	11,027	11,027	11,027	3,306	0	0
2182	City of Cascade Locks	6/30/2014	Proportion	5.4	2.4	(35,831)	(15,926)	(6,635)	(6,635)		(2,656)	0	0	0
2182 2182	City of Cascade Locks City of Cascade Locks	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	1,821 18,157	810 5,189	337 3,242	337 3,242	337 1,947	136	0	0	U
2183	City of Myrtle Point	6/30/2013	Proportion	5.3	4.3	(52,094)	(42,265)	(9,829)	(9,829)		(9,829)	(9,829)	(2,949)	0
2183	City of Myrtle Point	6/30/2016	Contribution	5.3	4.3	(33,764)	(27,393)	(6,371)	(6,371)		(6,371)	(6,371)		0
2183	City of Myrtle Point	6/30/2015	Proportion	5.3	3.3	73,246	45,606	13,820	13,820	13,820	13,820	4,146		0
2183	City of Myrtle Point	6/30/2015	Contribution	5.3	3.3	(33,588)	(20,914)	(6,337)	(6,337)		(6,337)	(1,903)		0
2183	City of Myrtle Point	6/30/2014	Proportion	5.4	2.4	75,368	33,497	13,957	13,957	13,957	5,583	0	0	Ö
2183	City of Myrtle Point	6/30/2014	Contribution	5.4	2.4	(71,144)	(31,619)	(13,175)	(13,175)		(5,269)	0	0	Ö
2183	City of Myrtle Point	6/30/2013	Contribution	5.6	1.6	(17,196)	(4,912)	(3,071)	(3,071)	(1,841)	0	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	5.3	4.3	44,499	36,103	8,396	8,396	8,396	8,396	8,396	2,519	0
2184	City of Port Orford	6/30/2016	Contribution	5.3	4.3	2,486	2,017	469	469	469	469	469	141	0
2184	City of Port Orford	6/30/2015	Proportion	5.3	3.3	(35,373)	(22,025)	(6,674)	(6,674)		(6,674)	(2,003)	0	0
2184	City of Port Orford	6/30/2015	Contribution	5.3	3.3	12,490	7,776	2,357	2,357	2,357	2,357	705	0	0
2184	City of Port Orford	6/30/2014	Proportion	5.4	2.4	(791)	(353)	(146)	(146)		(61)	0	0	0
2184 2184	City of Port Orford	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(16,717) 6,717	(7,429)	(3,096) 1,199	(3,096) 1.199	(3,096) 722	(1,237)	0	0	0
2184 2185	City of Port Orford City of Wood Village	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(75,523)	1,921 (61,273)	1,199 (14,250)	1,199 (14,250)		(14,250)	(14,250)	(4,273)	0
2185	City of Wood Village	6/30/2016	Proportion Contribution	5.3 5.3	4.3	(75,523) 12,712	10,314	2.398	2,398	2,398	2,398	2,398	(4,273) 722	0
2185	City of Wood Village	6/30/2016	Proportion	5.3	3.3	(21,900)	(13,636)	(4,132)	(4,132)		(4,132)	(1,240)		0
2185	City of Wood Village	6/30/2015	Contribution	5.3	3.3	(21,900)	(882)	(268)	(268)		(268)	(78)		C
2185	City of Wood Village	6/30/2014	Proportion	5.4	2.4	(8,953)	(3,979)	(1,658)	(1,658)		(663)	(76)	0	(
2185	City of Wood Village	6/30/2014	Contribution	5.4	2.4	(34,737)	(15,438)	(6,433)	(6,433)		(2,572)	0	n	C
2185	City of Wood Village	6/30/2013	Contribution	5.6	1.6	(24,400)	(6,972)	(4,357)	(4,357)		(2,372)	0	0	
	City of Chiloquin	6/30/2016	Proportion	5.3	4.3	(2,555)	(2,073)	(482)	(482)		(482)	(482)	(145)	
2186					4.3	5,315	4,312	1,003	1,003	1,003	1,003	1,003		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Measurement Period +3		Recognized in Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2186	City of Chiloquin	6/30/2015	Proportion	5.3	3.3	(2,241)	(1,395)		(423)		(423)	(126)	0	0
2186 2186	City of Chiloquin City of Chiloquin	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	4,900 (1,193)	3,050 (530)	925 (221)	925 (221)	925 (221)	925 (88)	275 0	0	C
2186	City of Chiloquin	6/30/2014	Contribution	5.4	2.4	(5,632)	(2,503)		(1,043)		(417)	0	0	
2186	City of Chiloquin	6/30/2013	Contribution	5.6	1.6	(4,170)	(1,190)		(745)		0	0	0	Č
2187	City of Philomath	6/30/2016	Proportion	5.3	4.3	(600)	(487)		(113)		(113)	(113)	(35)	Ċ
2187	City of Philomath	6/30/2016	Contribution	5.3	4.3	(6,400)	(5,192)		(1,208)	(1,208)	(1,208)	(1,208)	(360)	(
2187	City of Philomath	6/30/2015	Proportion	5.3	3.3	86,790	54,040		16,375	16,375	16,375	4,915	0	(
2187	City of Philomath	6/30/2015	Contribution	5.3	3.3 2.4	(6,671) (28,371)	(4,153)		(1,259)	(1,259)	(1,259)	(376)	0	(
2187 2187	City of Philomath City of Philomath	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(31,721)	(12,609) (14,099)		(5,254) (5,874)	(5,254) (5,874)	(2,101) (2,351)	0	0	(
2187	City of Philomath	6/30/2013	Contribution	5.6	1.6	(27,519)	(7,863)		(4,914)	(2,949)	(2,331)	0	0	
2188	City of Talent	6/30/2016	Proportion	5.3	4.3	49,824	40,423		9,401	9,401	9,401	9,401	2,819	Č
2188	City of Talent	6/30/2016	Contribution	5.3	4.3	(13,216)	(10,722)	(2,494)	(2,494)	(2,494)	(2,494)	(2,494)	(746)	C
2188	City of Talent	6/30/2015	Proportion	5.3	3.3	50,869	31,673	9,598	9,598	9,598	9,598	2,879	0	C
2188	City of Talent	6/30/2015	Contribution	5.3	3.3	(19,397)	(12,077)		(3,660)	(3,660)	(3,660)	(1,097)	0	C
2188 2188	City of Talent	6/30/2014	Proportion	5.4	2.4	35,104	15,601	6,501	6,501	6,501	2,599	0	0	C
2188 2188	City of Talent City of Talent	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(56,386) (19,970)	(25,060) (5,706)		(10,442) (3,566)		(4,176)	0	0	(
2189	City of Villamina	6/30/2016	Proportion	5.3	4.3	(19,970)	(5,706)	(3,366)	(3,300)	(2,140)	0	0	0	(
2189	City of Willamina	6/30/2016	Contribution	5.3	4.3	4,545	3,687	858	858	858	858	858	255	(
2189	City of Willamina	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
2189	City of Willamina	6/30/2015	Contribution	5.3	3.3	5,578	3,474	1,052	1,052	1,052	1,052	318	0	(
2189	City of Willamina	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	C
2189	City of Willamina	6/30/2014	Contribution	5.4	2.4	9,067	4,030	1,679	1,679	1,679	672	0	0	(
2189 2191	City of Willamina	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	10,020 (6,412)	2,864 (5,202)	1,789 (1,210)	1,789 (1,210)	1,075 (1,210)	0 (1,210)	0 (1,210)	(362)	(
2191	City of Huntington City of Huntington	6/30/2016	Contribution	5.3	4.3	10,727	8,703	2,024	2,024	2,024	2,024	2,024	(302)	(
2191	City of Huntington	6/30/2015	Proportion	5.3	3.3	5,281	3,289	996	996	996	996	301	007	(
2191	City of Huntington	6/30/2015	Contribution	5.3	3.3	21,417	13,335	4,041	4,041	4,041	4,041	1,212	0	Ċ
2191	City of Huntington	6/30/2014	Proportion	5.4	2.4	2,360	1,049	437	437	437	175	0	0	C
2191	City of Huntington	6/30/2014	Contribution	5.4	2.4	25,162	11,182	4,660	4,660	4,660	1,862	0	0	C
2191	City of Huntington	6/30/2013	Contribution	5.6	1.6	35,604	10,172	6,358	6,358	3,814	0	0	0	C
2192 2192	City of North Plains City of North Plains	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(130,954) (5,734)	(106,246) (4,652)		(24,708) (1,082)	(24,708) (1,082)	(24,708) (1,082)	(24,708) (1,082)		(
2192	City of North Plains City of North Plains	6/30/2015	Proportion	5.3	3.3	(38,975)	(24,267)		(7,354)	(7,354)	(7,354)	(2,205)	(324)	(
2192	City of North Plains	6/30/2015	Contribution	5.3	3.3	(15,576)	(9,698)		(2,939)	(2,939)	(2,939)	(881)	0	Č
2192	City of North Plains	6/30/2014	Proportion	5.4	2.4	41,422	18,409	7,671	7,671	7,671	3,067	O O	0	Ċ
2192	City of North Plains	6/30/2014	Contribution	5.4	2.4	(30,761)	(13,673)		(5,696)	(5,696)	(2,281)	0	0	C
2192	City of North Plains	6/30/2013	Contribution	5.6	1.6	10,625	3,037	1,897	1,897	1,140	0	0	0	C
2193	City of Heppner	6/30/2016	Proportion	5.3	4.3	(28,396)	(23,038)		(5,358)	(5,358)	(5,358)	(5,358)		C
2193 2193	City of Heppner	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(7,406) 70,643	(6,009) 43,985	(1,397) 13,329	(1,397) 13,329	(1,397) 13,329	(1,397) 13,329	(1,397) 3,998	(421)	(
2193	City of Heppner City of Heppner	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(10,405)	(6,479)		(1,963)		(1,963)	(590)	0	(
2193	City of Heppner	6/30/2014	Proportion	5.4	2.4	(10,100)	(0, 0)	(1,000)	(1,555)	(1,000)	(1,000)	0	0	Č
2193	City of Heppner	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	Ċ
2193	City of Heppner	6/30/2013	Contribution	5.6	1.6	416	120	74	74	46	0	0	0	(
2194	City of Cave Junction	6/30/2016	Proportion	5.3	4.3	(53,683)	(43,554)		(10,129)		(10,129)	(10,129)		(
2194	City of Cave Junction	6/30/2016	Contribution	5.3	4.3	6,534	5,301	1,233	1,233	1,233	1,233	1,233	369	(
2194 2194	City of Cave Junction City of Cave Junction	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(39,999) 1.406	(24,905) 876	(7,547) 265	(7,547) 265	(7,547) 265	(7,547) 265	(2,264)	0	(
2194	City of Cave Junction  City of Cave Junction	6/30/2015	Proportion	5.3 5.4	3.3 2.4	1,406 5.403	2.400	1,001	1,001	1,001	398	0	0	
2194	City of Cave Junction	6/30/2014	Contribution	5.4	2.4	(37,624)	(16,723)		(6,967)	(6,967)	(2,789)	0	0	
2194	City of Cave Junction	6/30/2013	Contribution	5.6	1.6	(15,839)	(4,527)		(2,828)	(1,699)	0	0	0	
2195	City of Metolius	6/30/2016	Proportion	5.3	4.3	0	0	0	, o	O O	0	0	0	(
2195	City of Metolius	6/30/2016	Contribution	5.3	4.3	227	184	43	43	43	43	43	12	(
2195	City of Metolius	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2195 2195	City of Metolius City of Metolius	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	2,085	1,299	393 0	393 0	393	393	120	0	
2195	City of Metolius City of Metolius	6/30/2014	Contribution	5.4 5.4	2.4	3,785	1,682	701	701	701	280	0	0	
2195	City of Metolius	6/30/2013	Contribution	5.6	1.6	3,428	980	612	612	368	0	0	0	
2196	City of Hubbard	6/30/2016	Proportion	5.3	4.3	(125,719)	(101,998)		(23,721)	(23,721)	(23,721)	(23,721)	(7,114)	
2196	City of Hubbard	6/30/2016	Contribution	5.3	4.3	32,373	26,265	6,108	6,108	6,108	6,108	6,108	1,833	
2196	City of Hubbard	6/30/2015	Proportion	5.3	3.3	(102,644)	(63,910)		(19,367)	(19,367)	(19,367)	(5,809)	0	
2196	City of Hubbard	6/30/2015	Contribution	5.3	3.3	21,889	13,629	4,130	4,130	4,130	4,130	1,239	0	9
2196	City of Hubbard	6/30/2014	Proportion	5.4	2.4	(24,987)	(11,106)		(4,627)	(4,627)	(1,852)	0	0	
2196	City of Hubbard	6/30/2014	Contribution	5.4	2.4	(25,079)	(11,147)	(4,644)	(4,644)	(4,644)	(1,859)	0	0	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2196	City of Hubbard	6/30/2013	Contribution	5.6	1.6	(12,654)	(3,614)	(2,260)	(2,260)		0	0	0	0
2197	City of Myrtle Creek	6/30/2016	Proportion	5.3	4.3	(7,443)	(6,039)	(1,404)	(1,404)	(1,404)	(1,404)	(1,404)	(423)	0
2197	City of Myrtle Creek	6/30/2016	Contribution	5.3	4.3	(14,343)	(11,637)	(2,706)	(2,706)		(2,706)	(2,706)	(813)	0
2197	City of Myrtle Creek	6/30/2015	Proportion	5.3	3.3	(81,354)	(50,654)	(15,350)	(15,350)		(15,350)	(4,604)	0	0
2197	City of Myrtle Creek	6/30/2015	Contribution	5.3	3.3	(1,020)	(636)	(192)	(192)		(192)	(60)	0	0
2197	City of Myrtle Creek	6/30/2014	Proportion	5.4	2.4	13,180	5,857	2,441	2,441	2,441	975	0	0	0
2197	City of Myrtle Creek	6/30/2014	Contribution	5.4	2.4	(45,415)	(20,185)	(8,410)	(8,410)		(3,365)	0	0	0
2197	City of Myrtle Creek	6/30/2013	Contribution	5.6	1.6	(19,799)	(5,655)	(3,536)	(3,536)	(2,119)	0	0	0	0
2198	City of Carlton	6/30/2016	Proportion	5.3	4.3	(35,414)	(28,732)	(6,682)	(6,682)		(6,682)	(6,682)	(2,004)	0
2198	City of Carlton	6/30/2016	Contribution	5.3	4.3 3.3	(25,749)	(20,891)	(4,858)	(4,858) 18.245	(4,858) 18.245	(4,858) 18,245	(4,858) 5.471	(1,459)	0
2198 2198	City of Carlton City of Carlton	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	96,696 (26,243)	60,206 (16,339)	18,245 (4,952)	18,245 (4,952)		18,245 (4,952)	5,471 (1,483)	0	0
2198	City of Carlton	6/30/2014	Proportion	5.4	2.4	20,565	9.141	3,808	3,808	3,808	1.525	(1,403)	0	0
2198	City of Carlton	6/30/2014	Contribution	5.4	2.4	(30,489)	(13,551)	(5,646)	(5,646)		(2,259)	0	0	0
2198	City of Carlton	6/30/2013	Contribution	5.6	1.6	(16,170)	(4,618)	(2,888)	(2,888)	(1,730)	(2,239)	0	0	0
2199	City of Junction City	6/30/2016	Proportion	5.3	4.3	(280,822)	(227,837)	(52,985)	(52,985)	(52,985)	(52,985)	(52,985)	(15,897)	Ö
2199	City of Junction City	6/30/2016	Contribution	5.3	4.3	55,374	44,926	10.448	10.448	10.448	10.448	10.448	3.134	0
2199	City of Junction City	6/30/2015	Proportion	5.3	3.3	(150,958)	(93,992)	(28,483)	(28,483)	(28,483)	(28,483)	(8,543)	0	Ö
2199	City of Junction City	6/30/2015	Contribution	5.3	3.3	20,289	12,633	3,828	3,828	3,828	3,828	1,149	0	0
2199	City of Junction City	6/30/2014	Proportion	5.4	2.4	(24,022)	(10,675)	(4,449)	(4,449)	(4,449)	(1,777)	0	0	0
2199	City of Junction City	6/30/2014	Contribution	5.4	2.4	(48,204)	(21,423)	(8,927)	(8,927)	(8,927)	(3,569)	0	0	0
2199	City of Junction City	6/30/2013	Contribution	5.6	1.6	(24,799)	(7,087)	(4,428)	(4,428)		0	0	0	0
2200	City of Wallowa	6/30/2016	Proportion	5.3	4.3	(640)	(519)	(121)	(121)	(121)	(121)	(121)		0
2200	City of Wallowa	6/30/2016	Contribution	5.3	4.3	(3,763)	(3,053)	(710)	(710)		(710)	(710)	(213)	0
2200	City of Wallowa	6/30/2015	Proportion	5.3	3.3	(2,225)	(1,385)	(420)	(420)		(420)	(125)	0	0
2200	City of Wallowa	6/30/2015	Contribution	5.3	3.3	(4,702)	(2,928)	(887)	(887)		(887)	(267)	0	0
2200	City of Wallowa	6/30/2014	Proportion	5.4	2.4	7,982	3,548	1,478	1,478	1,478	592	0	0	0
2200	City of Wallowa	6/30/2014	Contribution	5.4	2.4	(8,570)	(3,809)	(1,587)	(1,587)		(635)	0	0	0
2200	City of Wallowa	6/30/2013	Contribution	5.6	1.6	(2,301)	(657)	(411)	(411)		0	0	0	0
2201	City of Coburg	6/30/2016	Proportion	5.3	4.3	24,696	20,036	4,660	4,660	4,660	4,660	4,660	1,396	0
2201	City of Coburg	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(19,996) 49,714	(16,223) 30,954	(3,773) 9,380	(3,773) 9,380	(3,773) 9,380	(3,773) 9.380	(3,773) 2,814	(1,131)	0
2201 2201	City of Coburg	6/30/2015 6/30/2015	Proportion	5.3 5.3	3.3	(11,830)	(7,366)	(2,232)	9,380 (2,232)		(2,232)	2,814 (670)	0	0
2201	City of Coburg City of Coburg	6/30/2015	Contribution Proportion	5.3 5.4	3.3 2.4	(11,830)	(4,687)	(2,232)	(2,232)		(2,232)	(670)	0	0
2201	City of Coburg	6/30/2014	Contribution	5.4	2.4	(8,395)	(3,730)	(1,555)	(1,555)		(620)	0	0	0
2201	City of Coburg	6/30/2013	Contribution	5.6	1.6	(4,927)	(1,407)	(880)	(880)	(527)	(020)	0	0	0
2202	City of Dallas	6/30/2016	Proportion	5.3	4.3	(266,892)	(216,535)	(50,357)	(50,357)		(50,357)	(50,357)	(15,107)	0
2202	City of Dallas	6/30/2016	Contribution	5.3	4.3	107,218	86,988	20,230	20,230	20,230	20,230	20,230	6,068	Ö
2202	City of Dallas	6/30/2015	Proportion	5.3	3.3	(317,887)	(197,929)	(59,979)	(59,979)		(59,979)	(17,992)	0	Ö
2202	City of Dallas	6/30/2015	Contribution	5.3	3.3	84,090	52,358	15.866	15.866	15,866	15.866	4.760	0	o o
2202	City of Dallas	6/30/2014	Proportion	5.4	2.4	(52,129)	(23,167)	(9,654)	(9,654)	(9,654)	(3,859)	0	0	0
2202	City of Dallas	6/30/2014	Contribution	5.4	2.4	(86,269)	(38,341)	(15,976)	(15,976)		(6,389)	0	0	0
2202	City of Dallas	6/30/2013	Contribution	5.6	1.6	9,539	2,727	1,703	1,703	1,024	0	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	5.3	4.3	145,731	118,235	27,496	27,496	27,496	27,496	27,496	8,251	0
2203	City of Rockaway Beach	6/30/2016	Contribution	5.3	4.3	4,751	3,855	896	896	896	896	896	271	0
2203	City of Rockaway Beach	6/30/2015	Proportion	5.3	3.3	(78,327)	(48,769)	(14,779)	(14,779)		(14,779)	(4,432)	0	0
2203	City of Rockaway Beach	6/30/2015	Contribution	5.3	3.3	10,091	6,283	1,904	1,904	1,904	1,904	571	0	0
2203	City of Rockaway Beach	6/30/2014	Proportion	5.4	2.4	38,536	17,128	7,136	7,136	7,136	2,856	0	0	0
2203	City of Rockaway Beach	6/30/2014	Contribution	5.4	2.4	(26,034)	(11,571)	(4,821)	(4,821)	(4,821)	(1,929)	0	0	0
2203	City of Rockaway Beach	6/30/2013	Contribution	5.6	1.6	14,328	4,092	2,559	2,559	1,533	0	0 (504)	0	0
2204 2204	City of Burns	6/30/2016	Proportion	5.3	4.3 4.3	(3,093)	(2,509)	(584) 257	(584) 257	(584) 257	(584)	(584) 257	(173) 77	0
2204	City of Burns	6/30/2016 6/30/3015	Contribution	5.3 5.3	4.3 3.3	1,362 (38,139)	1,105 (23,747)		257 (7,196)		257		//	0
2204	City of Burns City of Burns	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(38,139)	(23,747)	(7,196) (267)	(7,196)		(7,196) (267)	(2,159)	0	0
2204	City of Burns City of Burns	6/30/2015 6/30/2014	Proportion	5.3 5.4	3.3 2.4	(1,415) 11.935	(881) 5.305	(267)	(267)	(267)	(267)	(80)	0	0
2204	City of Burns	6/30/2014	Contribution	5.4	2.4	(33.462)	(14,871)	(6.197)	(6,197)		(2,477)	0	0	0
2204	City of Burns	6/30/2013	Contribution	5.6	1.6	(13,651)	(3,899)	(2,438)	(2,438)	(1,461)	(2,477)	0	0	0
2205	City of Elgin	6/30/2016	Proportion	5.3	4.3	(13,031)	(0,039)	(z,=30) N	(2,430) 0	(1,+01)	0	0	0	0
2205	City of Elgin	6/30/2016	Contribution	5.3	4.3	Ö	0	0	Ö	Ö	0	Ö	0	0
2205	City of Elgin	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	o 0	Ö
2205	City of Elgin	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Proportion	5.4	2.4	Ō	0	0	0	0	0	0	Ō	ō
2205	City of Elgin	6/30/2014	Contribution	5.4	2.4	Ō	0	0	0	0	0	0	Ō	ō
2205	City of Elgin	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2206	City of Weston	6/30/2016	Proportion	5.3	4.3	10,208	8,282	1,926	1,926	1,926	1,926	1,926	578	0
2206	City of Weston	6/30/2016	Contribution	5.3	4.3	(2,093)	(1,698)	(395)	(395)	(395)	(395)	(395)	(118)	0
	City of Weston	6/30/2015	Proportion	5.3	3.3	(17,534)	(10,918)	(3,308)	(3,308)	(3,308)	(3,308)	(994)		0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2206	City of Weston	6/30/2015	Contribution	5.3	3.3	(1,704)	(1,060)		(322)		(322)	(94)		(
2206 2206	City of Weston City of Weston	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(4,834) (14,231)	(2,149) (6,326)		(895) (2,635)		(359) (1,056)	0	0	(
2206	City of Weston	6/30/2013	Contribution	5.6	1.6	(10,892)	(3,112)		(1,945)		(1,030)	0	0	(
2207	City of Mill City	6/30/2016	Proportion	5.3	4.3	(35,685)	(28,952)		(6,733)		(6,733)	(6,733)	(2,020)	
2207	City of Mill City	6/30/2016	Contribution	5.3	4.3	(143)	(116)		(27)	(27)	(27)	(27)		(
2207	City of Mill City	6/30/2015	Proportion	5.3	3.3	(19,835)	(12,351)				(3,742)	(1,125)		(
2207	City of Mill City	6/30/2015	Contribution	5.3	3.3	(3,913)	(2,437)		(738)		(738)	(223)	) 0	(
2207 2207	City of Mill City City of Mill City	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(668) (10,268)	(296) (4,565)		(124) (1,901)	(124) (1,901)	(48) (763)	0	0	(
2207	City of Mill City	6/30/2013	Contribution	5.6	1.6	(6,407)	(1,831)		(1,144)		(703)	0	0	(
2208	City of Fairview	6/30/2016	Proportion	5.3	4.3	(171,389)	(139,051)		(32,338)		(32,338)	(32,338)	(9,699)	Č
2208	City of Fairview	6/30/2016	Contribution	5.3	4.3	(6,474)	(5,252)		(1,222)	(1,222)	(1,222)	(1,222		Ċ
2208	City of Fairview	6/30/2015	Proportion	5.3	3.3	98,957	61,615	18,671	18,671	18,671	18,671	5,602		(
2208	City of Fairview	6/30/2015	Contribution	5.3	3.3	8,914	5,550	1,682	1,682	1,682	1,682	504	0	(
2208	City of Fairview	6/30/2014	Proportion	5.4	2.4	(15,465)	(6,873)		(2,864)	(2,864)	(1,145)	0	0	(
2208 2208	City of Fairview City of Fairview	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(80,308) (27.840)	(35,692) (7,956)		(14,872) (4,971)	(14,872) (2,985)	(5,948)	0	0	(
2200	City of Monroe	6/30/2016	Proportion	5.3	4.3	41,969	34.050	7.919	7.919	7.919	7.919	7,919	2,374	(
2209	City of Monroe	6/30/2016	Contribution	5.3	4.3	(5,139)	(4,169)		(970)		(970)	(970)		(
2209	City of Monroe	6/30/2015	Proportion	5.3	3.3	0	0	0	° 0	o o	o o	0	, o	Ċ
2209	City of Monroe	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	•	(
2209	City of Monroe	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	-	(
2209 2209	City of Monroe	6/30/2014	Contribution	5.4 5.6	2.4 1.6	42.000	0	2,358	2,358	0	0	0	-	(
2210	City of Monroe City of Helix	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	13,202 (836)	3,770 (678)		(158)	1,412 (158)	(158)	(158)	-	(
2210	City of Helix	6/30/2016	Contribution	5.3	4.3	(776)	(630)		(146)		(146)	(146)		(
2210	City of Helix	6/30/2015	Proportion	5.3	3.3	(334)	(208)		(63)		(63)	(19		Ċ
2210	City of Helix	6/30/2015	Contribution	5.3	3.3	1,516	944	286	286	286	286	86	0	(
2210	City of Helix	6/30/2014	Proportion	5.4	2.4	(413)	(185)		(76)		(33)	0	0	(
2210	City of Helix	6/30/2014	Contribution	5.4	2.4	245	110		45	45	20	0	0	(
2210 2211	City of Helix	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	617 0	177	110 0	110	67	0	0	•	(
2211	City of Jefferson City of Jefferson	6/30/2016	Proportion Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2211	City of Jefferson	6/30/2015	Proportion	5.3	3.3	Ö	Ö	Ö	Ö	0	0	0	0	(
2211	City of Jefferson	6/30/2015	Contribution	5.3	3.3	1,199	747	226	226	226	226	69	0	
2211	City of Jefferson	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
2211	City of Jefferson	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	(
2211	City of Jefferson	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	(
2212 2212	Town of Lakeview Town of Lakeview	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(69,767) (42,358)	(56,603) (34,366)		(13,164) (7,992)		(13,164) (7,992)	(13,164) (7,992)		(
2212	Town of Lakeview Town of Lakeview	6/30/2015	Proportion	5.3	4.3	(42,358) 67,676	(34,366) 42,138	12,769	(7,992) 12,769	(7,992) 12,769	12,769	3,831		(
2212	Town of Lakeview	6/30/2015	Contribution	5.3	3.3	(42,019)	(26,163)		(7,928)	(7,928)	(7,928)	(2,379)		(
2212	Town of Lakeview	6/30/2014	Proportion	5.4	2.4	10,136	4,505	1,877	1,877	1,877	751	0	0	Ċ
2212	Town of Lakeview	6/30/2014	Contribution	5.4	2.4	(64,027)	(28,456)	(11,857)	(11,857)	(11,857)	(4,742)	0	0	(
2212	Town of Lakeview	6/30/2013	Contribution	5.6	1.6	(39,924)	(11,408)		(7,129)		0	0	0	(
2213	City of Stanfield	6/30/2016	Proportion	5.3	4.3	2,991	2,427	564	564	564	564	564		(
2213 2213	City of Stanfield City of Stanfield	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(366)	(297)	(69)	(69)	(69)	(69)	(69) 0		(
2213	City of Starfield	6/30/2015	Contribution	5.3	3.3	1,409	877	266	266	266	266	79		(
2213	City of Stanfield	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0		
2213	City of Stanfield	6/30/2014	Contribution	5.4	2.4	4,783	2,125	886	886	886	353	0	0	Ċ
2213	City of Stanfield	6/30/2013	Contribution	5.6	1.6	7,005	2,001	1,251	1,251	750	0	0	0	(
2214	City of Yamhill	6/30/2016	Proportion	5.3	4.3	39,554	32,091	7,463	7,463	7,463	7,463	7,463		(
2214	City of Yamhill	6/30/2016	Contribution	5.3	4.3	(3,237)	(2,626)		(611)	(611)	(611)	(611)		(
2214 2214	City of Yamhill City of Yamhill	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	35,394 (386)	22,038 (240)	6,678 (73)	6,678 (73)	6,678 (73)	6,678 (73)	2,004		(
2214	City of Yamhill	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(22,611)	(10,050)		(73) (4,187)		(1,676)	(21)	, 0	(
2214	City of Yamhill	6/30/2014	Contribution	5.4	2.4	(884)	(392)		(164)		(64)	0	0	Č
2214	City of Yamhill	6/30/2013	Contribution	5.6	1.6	(4,465)	(1,277)		(797)		0	0	0	Č
2215	City of Powers	6/30/2016	Proportion	5.3	4.3	0	0	o o	, o	, o	0	0	0	(
2215	City of Powers	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2215	City of Powers	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2215	City of Powers	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
2215 2215	City of Powers City of Powers	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	0 2,100	933	0 389	389	389	0 155	0	0	(
	Ony of LOWOIS	0/30/2014	CONTINUEDIO	5.6	1.6	2,100	600	374	374	226	0	0	-	(



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				
Number 2216	Employer Name City of Brookings	Recognition 6/30/2016	Specific Deferral A Proportion	5.3	Period 4.3	Outflow/(Inflow) (127,925)	Outflow/(Inflow) (103,788)	Expense (24,137)	Expense (24,137)	Expense (24,137)	Expense (24,137)	Expense (24,137)	(7,240)	Subsequent Expense
2216	City of Brookings	6/30/2016	Contribution	5.3	4.3	1,921	1,559	362	362	362	362	362	(7,240)	0
2216	City of Brookings	6/30/2015	Proportion	5.3	3.3	(44,550)	(27,738)	(8,406)	(8,406)		(8,406)	(2,520)	0	0
2216	City of Brookings	6/30/2015	Contribution	5.3	3.3	6,733	4,193	1,270	1,270	1,270	1,270	383	0	0
2216	City of Brookings	6/30/2014	Proportion	5.4	2.4	15,014	6,674	2,780	2,780	2,780	1,114	0	0	0
2216	City of Brookings	6/30/2014	Contribution	5.4	2.4	(74,296)	(33,019)	(13,759)	(13,759)	(13,759)	(5,501)	0	0	0
2216	City of Brookings	6/30/2013	Contribution	5.6	1.6	(24,446)	(6,986)	(4,365)	(4,365)	(2,621)	0	0	0	0
2217	City of Sutherlin	6/30/2016	Proportion	5.3	4.3	(127,863)	(103,738)	(24,125)	(24,125)		(24,125)	(24,125)	(7,238)	0
2217	City of Sutherlin	6/30/2016	Contribution	5.3	4.3	(24,113)	(19,563)	(4,550)	(4,550)		(4,550)	(4,550)	(1,363)	0
2217	City of Sutherlin	6/30/2015	Proportion	5.3	3.3	(80,589)	(50,179)	(15,205)	(15,205)		(15,205)	(4,564)	0	0
2217	City of Sutherlin	6/30/2015	Contribution	5.3	3.3	(43,441)	(27,049)	(8,196)	(8,196)		(8,196)	(2,461)	0	0
2217	City of Sutherlin	6/30/2014	Proportion	5.4	2.4	78,536	34,904	14,544	14,544	14,544	5,816	0	0	0
2217 2217	City of Sutherlin	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(86,254) (8,748)	(38,335)	(15,973)	(15,973) (1,562)		(6,389)	0	0	0
2217	City of Sutherlin City of Prairie City	6/30/2013	Proportion	5.8	4.3	(8,748)	(2,500)	(1,562) (198)	(1,562)		(198)	(198)	(61)	0
2218	City of Prairie City  City of Prairie City	6/30/2016	Contribution	5.3	4.3	(3,763)	(3,053)	(710)	(710)		(710)	(710)	(213)	0
2218	City of Prairie City	6/30/2015	Proportion	5.3	3.3	33,079	20,597	6,241	6,241	6,241	6,241	1,874	(210)	0
2218	City of Prairie City	6/30/2015	Contribution	5.3	3.3	(4,339)	(2,701)	(819)	(819)		(819)	(244)	0	0
2218	City of Prairie City	6/30/2014	Proportion	5.4	2.4	13,114	5,827	2,429	2,429	2,429	969	0	ő	0
2218	City of Prairie City	6/30/2014	Contribution	5.4	2.4	(4,288)	(1,906)	(794)	(794)		(318)	0	0	0
2218	City of Prairie City	6/30/2013	Contribution	5.6	1.6	7,901	2,257	1,411	1,411	846	° oʻ	Ö	Ö	0
2219	City of Sheridan	6/30/2016	Proportion	5.3	4.3	(64,574)	(52,390)	(12,184)	(12,184)		(12,184)	(12,184)	(3,654)	0
2219	City of Sheridan	6/30/2016	Contribution	5.3	4.3	5,315	4,312	1,003	1,003	1,003	1,003	1,003	300	0
2219	City of Sheridan	6/30/2015	Proportion	5.3	3.3	(29,697)	(18,491)	(5,603)	(5,603)		(5,603)	(1,682)	0	0
2219	City of Sheridan	6/30/2015	Contribution	5.3	3.3	10,830	6,744	2,043	2,043	2,043	2,043	615	0	0
2219	City of Sheridan	6/30/2014	Proportion	5.4	2.4	(22,725)	(10,101)	(4,208)	(4,208)		(1,685)	0	0	0
2219	City of Sheridan	6/30/2014	Contribution	5.4	2.4	(33,359)	(14,825)	(6,178)	(6,178)		(2,469)	0	0	0
2219 2220	City of Sheridan	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(29,288) 4,454	(8,368) 3,614	(5,230) 840	(5,230) 840	(3,138) 840	840	0 840	254	0
2220	City of Garibaldi City of Garibaldi	6/30/2016	Proportion Contribution	5.3	4.3	11,512	9,340	2,172	2,172	2,172	2,172	2,172	652	0
2220	City of Garibaldi	6/30/2015	Proportion	5.3	3.3	37,572	23,394	7,089	7,089	7,089	7,089	2,172	032	0
2220	City of Garibaldi	6/30/2015	Contribution	5.3	3.3	16,245	10.115	3.065	3.065	3,065	3.065	920	0	0
2220	City of Garibaldi	6/30/2014	Proportion	5.4	2.4	33,483	14.880	6.201	6,201	6.201	2,478	0	0	0
2220	City of Garibaldi	6/30/2014	Contribution	5.4	2.4	6,777	3,012	1,255	1,255	1,255	502	0	0	0
2220	City of Garibaldi	6/30/2013	Contribution	5.6	1.6	24,405	6,973	4,358	4,358	2,615	0	0	0	0
2221	City of Sisters	6/30/2016	Proportion	5.3	4.3	1,899	1,541	358	358	358	358	358	109	0
2221	City of Sisters	6/30/2016	Contribution	5.3	4.3	(23,385)	(18,973)	(4,412)	(4,412)		(4,412)	(4,412)	(1,325)	0
2221	City of Sisters	6/30/2015	Proportion	5.3	3.3	5,655	3,521	1,067	1,067	1,067	1,067	320	0	0
2221	City of Sisters	6/30/2015	Contribution	5.3	3.3	(21,109)	(13,143)	(3,983)	(3,983)		(3,983)	(1,194)	0	0
2221	City of Sisters	6/30/2014	Proportion	5.4	2.4	(7,052)	(3,134)	(1,306)	(1,306)		(522)	0	0	0
2221	City of Sisters	6/30/2014	Contribution	5.4	2.4	(30,065)	(13,361)	(5,568)	(5,568)		(2,225)	0	0	0
2221 2222	City of Sisters	6/30/2013	Contribution	5.6	1.6 4.3	(16,210) 17,901	(4,630) 14,523	(2,895) 3,378	(2,895) 3,378	(1,735) 3,378	0 3,378	0 3,378	4.044	0
2222	City of Jacksonville City of Jacksonville	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	34,072	27,643	6,429	6,429	6,429	6,429	6,429	1,011 1,927	0
2222	City of Jacksonville	6/30/2015	Proportion	5.3	3.3	35,836	22,312	6,762	6,762	6,762	6.762	2,026	1,527	0
2222	City of Jacksonville	6/30/2015	Contribution	5.3	3.3	31,651	19,707	5,972	5,972	5,972	5,972	1,791	0	0
2222	City of Jacksonville	6/30/2014	Proportion	5.4	2.4	(36,385)	(16,171)	(6,738)	(6,738)		(2,695)	0	Ö	0
2222	City of Jacksonville	6/30/2014	Contribution	5.4	2.4	(4,177)	(1,855)	(774)	(774)		(307)	0	0	0
2222	City of Jacksonville	6/30/2013	Contribution	5.6	1.6	(22,791)	(6,511)	(4,070)	(4,070)	(2,441)	0	0	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	5.3	4.3	118,722	96,322	22,400	22,400	22,400	22,400	22,400	6,722	0
2223	City of Cannon Beach	6/30/2016	Contribution	5.3	4.3	42,685	34,631	8,054	8,054	8,054	8,054	8,054	2,415	0
2223	City of Cannon Beach	6/30/2015	Proportion	5.3	3.3	(141,201)	(87,917)	(26,642)	(26,642)		(26,642)	(7,991)	0	0
2223	City of Cannon Beach	6/30/2015	Contribution	5.3	3.3	45,238	28,168	8,535	8,535	8,535	8,535	2,563	0	0
2223	City of Cannon Beach	6/30/2014	Proportion	5.4	2.4	63,357	28,158	11,733	11,733	11,733	4,692	0	0	0
2223 2223	City of Cannon Beach	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(66,917) (3,329)	(29,741) (953)	(12,392) (594)	(12,392) (594)	(12,392)	(4,957)	0	0	0
2223	City of Cannon Beach City of Falls City	6/30/2013		5.6	1.6 4.3	(3,329)	(953) (61,504)	(14,303)	(14,303)		(14,303)	(14,303)	(4,292)	0
2224	City of Falls City City of Falls City	6/30/2016	Proportion Contribution	5.3	4.3	(75,807)	1,513	(14,303)	(14,303)	(14,303)	(14,303)	(14,303)	(4,292)	0
2224	City of Falls City	6/30/2015	Proportion	5.3	3.3	19,019	11,843	3.588	3,588	3,588	3,588	1,079	0	0
2224	City of Falls City	6/30/2015	Contribution	5.3	3.3	(8,929)	(5,559)	(1,685)	(1,685)		(1,685)	(504)	0	0
2224	City of Falls City	6/30/2014	Proportion	5.4	2.4	2,488	1,105	461	461	461	183	0	0	0
2224	City of Falls City	6/30/2014	Contribution	5.4	2.4	(3,086)	(1,373)	(571)	(571)	(571)	(231)	0	Ō	0
2224	City of Falls City	6/30/2013	Contribution	5.6	1.6	(3,821)	(1,093)	(682)	(682)		o o	0	0	0
2225	City of Echo	6/30/2016	Proportion	5.3	4.3	(11,995)	(9,732)	(2,263)	(2,263)		(2,263)	(2,263)	(680)	0
2225	City of Echo	6/30/2016	Contribution	5.3	4.3	14,854	12,051	2,803	2,803	2,803	2,803	2,803	839	0
	014 4	6/30/2015	Proportion	5.3	3.3	(19,521)	(12,155)	(3,683)	(3,683)	(3,683)	(3,683)	(1,106)	Ö	0
2225	City of Echo													



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)				
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of		Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2225	Employer Name	Recognition		Amortization Period 5.4	Period 2.4	Outflow/(Inflow)	Outflow/(Inflow)	Expense 2,277	Expense	Expense 2,277	Expense	Expense	Expense	Subsequent Expense
2225	City of Echo City of Echo	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	12,297 (5,506)	5,466 (2,446)		2,277 (1,020)		912 (406)	0	0	0
2225	City of Echo	6/30/2014	Contribution	5.6	1.6	8,595	2,455	1,535	1,535	920	(406)	0	0	0
2226	City of Hines	6/30/2016	Proportion	5.3	4.3	(168,158)	(136,430)				(31,728)	(31,728)	(9,518)	0
2226	City of Hines	6/30/2016	Contribution	5.3	4.3	615	499	116	116	116	116	116		0
2226	City of Hines	6/30/2015	Proportion	5.3	3.3	11,140	6,936	2,102	2,102	2,102	2,102	630	0	0
2226	City of Hines	6/30/2015	Contribution	5.3	3.3	(20,367)	(12,681)	(3,843)	(3,843)	(3,843)	(3,843)	(1,152)	0	0
2226	City of Hines	6/30/2014	Proportion	5.4	2.4	16,120	7,165	2,985	2,985	2,985	1,195	0	0	0
2226	City of Hines	6/30/2014	Contribution	5.4	2.4	(16,716)	(7,428)				(1,236)	0	0	0
2226	City of Hines	6/30/2013	Contribution	5.6	1.6	(2,149)	(613)		(384)	(229)	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza Town Of Bonanza	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	0	0	0	0	•	0	0	0	0
2227 2227	Town Of Bonanza Town Of Bonanza	6/30/2014	Proportion Contribution	5.4	2.4	0	0	0	0	•	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2016	Proportion	5.3	4.3	(79,709)	(64.670)	(15,039)	(15,039)	(15,039)	(15,039)	(15,039	(4.514)	0
2228	City of Turner	6/30/2016	Contribution	5.3	4.3	18.732	15.198	3.534	3,534	3.534	3.534	3,534	1,062	0
2228	City of Turner	6/30/2015	Proportion	5.3	3.3	10,986	6,840	2,073	2,073	2,073	2,073	621	0	0
2228	City of Turner	6/30/2015	Contribution	5.3	3.3	5,139	3,199	970	970		970	289	0	0
2228	City of Turner	6/30/2014	Proportion	5.4	2.4	(6,281)	(2,792)	(1,163)	(1,163)	(1,163)	(466)	0	0	0
2228	City of Turner	6/30/2014	Contribution	5.4	2.4	1,759	781	326	326	326	129	0	0	0
2228	City of Turner	6/30/2013	Contribution	5.6	1.6	3,572	1,020	638	638	382	0	0	0	0
2229	City of John Day	6/30/2016	Proportion	5.3	4.3	(22,751)	(18,458)				(4,293)	(4,293)		0
2229	City of John Day	6/30/2016	Contribution	5.3	4.3	(25,997)	(21,092)				(4,905)	(4,905)		0
2229	City of John Day	6/30/2015	Proportion	5.3	3.3	(225)	(141)				(42)	(15)		0
2229	City of John Day	6/30/2015	Contribution	5.3	3.3	(19,985)	(12,443)				(3,771)	(1,130)	0	0
2229	City of John Day	6/30/2014	Proportion	5.4	2.4	(19,964)	(8,873)		(3,697)		(1,479)	0	0	0
2229	City of John Day	6/30/2014	Contribution	5.4	2.4	(27,582)	(12,258)				(2,042)	0	0	0
2229	City of John Day	6/30/2013	Contribution	5.6	1.6	(19,023)	(5,435)				(44.400)	(44.400)	(2.257)	0
2231	City of Banks	6/30/2016	Proportion	5.3	4.3	(59,347)	(48,149)				(11,198)	(11,198)		0
2231 2231	City of Banks	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(12,820) 37,053	(10,401) 23,071	(2,419) 6,991	(2,419) 6,991		(2,419) 6.991	(2,419)	(725)	0
2231	City of Banks City of Banks	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(14,657)	(9,127)			6,991 (2,765)	(2,765)	(832)		0
2231	City of Banks	6/30/2014	Proportion	5.4	2.4	22,558	10.027	4.177	4.177	4.177	1.673	(032)		0
2231	City of Banks	6/30/2014	Contribution	5.4	2.4	(14,261)	(6,338)		(2,641)		(1,056)	0	0	0
2231	City of Banks	6/30/2013	Contribution	5.6	1.6	(395)	(111)		(71)		(1,000)	0	0	0
2232	City of Joseph	6/30/2016	Proportion	5.3	4.3	(5,551)	(4.504)				(1,047)	(1,047)	(316)	0
2232	City of Joseph	6/30/2016	Contribution	5.3	4.3	(9,355)	(7,590)				(1,765)	(1,765		0
2232	City of Joseph	6/30/2015	Proportion	5.3	3.3	4,156	2,588	784	784	784	784	236	0	0
2232	City of Joseph	6/30/2015	Contribution	5.3	3.3	(3,059)	(1,905)	(577)	(577)	(577)	(577)	(174)	0	0
2232	City of Joseph	6/30/2014	Proportion	5.4	2.4	(4,230)	(1,881)				(315)	0	0	0
2232	City of Joseph	6/30/2014	Contribution	5.4	2.4	(8,051)	(3,578)	(1,491)	(1,491)	(1,491)	(596)	0	0	0
2232	City of Joseph	6/30/2013	Contribution	5.6	1.6	(6,018)	(1,718)				0	0	0	0
2233	City of Lafayette	6/30/2016	Proportion	5.3	4.3	87,541	71,024	16,517	16,517	16,517	16,517	16,517	4,956	0
2233	City of Lafayette	6/30/2016	Contribution	5.3	4.3	4,508	3,657	851	851	851	851	851	253	0
2233	City of Lafayette	6/30/2015	Proportion	5.3	3.3	(98,109)	(61,087)				(18,511)	(5,554)	0	0
2233	City of Lafayette	6/30/2015	Contribution	5.3	3.3	13,870	8,636	2,617	2,617	2,617	2,617	785	0	0
2233 2233	City of Lafayette City of Lafayette	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	14,172 (22,464)	6,300 (9,984)	2,624 (4,160)	2,624 (4,160)	2,624 (4,160)	1,052 (1,664)	0	0	0
2233	City of Larayette City of Lafayette	6/30/2014 6/30/2013	Contribution	5.4 5.6	2.4 1.6	(22,464)	(9,984)				(1,664)	0	0	0
2233	City of Larayette City of Aumsville	6/30/2013	Proportion	5.8	4.3	(42,439)	(34,432)				(8,007)	(8,007)	(2,404)	0
2234	City of Aumsville	6/30/2016	Contribution	5.3	4.3	(31,647)	(25,676)				(5,971)	(5,971)		0
2234	City of Aumsville	6/30/2015	Proportion	5.3	3.3	289,808	180,446	54,681	54,681	54,681	54,681	16,403		0
2234	City of Aumsville	6/30/2015	Contribution	5.3	3.3	(33,747)	(21,013)		(6,367)		(6,367)	(1,912)		0
2234	City of Aumsville	6/30/2014	Proportion	5.4	2.4	(81,390)	(36,174)				(6,030)	(1,012,	0	0
2234	City of Aumsville	6/30/2014	Contribution	5.4	2.4	1,694	752		314		124	0	0	0
2234	City of Aumsville	6/30/2013	Contribution	5.6	1.6	(33,456)	(9,560)				0	0	0	0
2235	City of Amity	6/30/2016	Proportion	5.3	4.3	(163,044)	(132,281)				(30,763)	(30,763)	(9,229)	0
2235	City of Amity	6/30/2016	Contribution	5.3	4.3	1,954	1,585	369	369	369	369	369	109	0
2235	City of Amity	6/30/2015	Proportion	5.3	3.3	(52,095)	(32,437)				(9,829)	(2,950)		0
2235	City of Amity	6/30/2015	Contribution	5.3	3.3	(12,232)	(7,616)	(2,308)	(2,308)	(2,308)	(2,308)	(692)	0	0
2235	City of Amity	6/30/2014	Proportion	5.4	2.4	5,685	2,526	1,053	1,053	1,053	420	0	0	0
2235	City of Amity	6/30/2014	Contribution	5.4	2.4	(11,965)	(5,317)		(2,216)	(2,216)	(885)	0	0	0
2235	City of Amity	6/30/2013	Contribution	5.6	1.6	(2,347)	(671)	(419)	(419)	(252)	0	0	0	0
	City of Creswell	6/30/2016	Proportion	5.3	4.3	(4,770)	(3,870)	(900)	(900)	(900)	(900)	(900)	(270)	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial		Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4		Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2236 2236	City of Creswell City of Creswell	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	10,495 96,533	8,515 60,105		1,980 18,214	1,980 18,214		1,980 5,463	595	0
2236	City of Creswell	6/30/2015	Contribution	5.3	3.3	6,253	3,893		1,180	1,180		353	0	0
2236	City of Creswell	6/30/2014	Proportion	5.4	2.4	(46,159)	(20,515)		(8,548)				0	Ö
2236	City of Creswell	6/30/2014	Contribution	5.4	2.4	10,966	4,873		2,031	2,031	811	0	0	Ö
2236	City of Creswell	6/30/2013	Contribution	5.6	1.6	(19,259)	(5,503)		(3,439)			0	0	0
2237	City of Troutdale	6/30/2016	Proportion	5.3	4.3	(2,756,324)	(2,236,263)		(520,061)			(520,061)		0
2237	City of Troutdale	6/30/2016	Contribution	5.3	4.3	79,673	64,640		15,033	15,033		15,033	4,508	0
2237 2237	City of Troutdale City of Troutdale	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(342,452) (213,402)	(213,224) (132,872)		(64,614) (40,265)			(19,382) (12,077)		0
2237	City of Troutdale	6/30/2014	Proportion	5.4	2.4	91,573	40,699		16,958	16,958		(12,011)	0	o O
2237	City of Troutdale	6/30/2014	Contribution	5.4	2.4	(208,562)	(92,693)		(38,623)			0	0	Ö
2237	City of Troutdale	6/30/2013	Contribution	5.6	1.6	(57,892)	(16,540)		(10,338)			0	0	0
2238	City of Warrenton	6/30/2016	Proportion	5.3	4.3	(104,108)	(84,465)		(19,643)			(19,643)		0
2238	City of Warrenton	6/30/2016	Contribution	5.3	4.3	55,901	45,354		10,547	10,547	10,547	10,547	3,166	0
2238 2238	City of Warrenton City of Warrenton	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(117,708) 48,214	(73,290) 30,020		(22,209) 9.097	(22,209) 9,097	) (22,209) 9,097	(6,663) 2,729	0	U
2238	City of Warrenton City of Warrenton	6/30/2015 6/30/2014	Proportion	5.3 5.4	3.3 2.4	48,214 99,980	30,020 44,435		9,097	9,097		2,729	0	0
2238	City of Warrenton	6/30/2014	Contribution	5.4	2.4	(85,569)	(38,031)		(15,846)			0	0	0
2238	City of Warrenton	6/30/2013	Contribution	5.6	1.6	(2,256)	(644)		(403)	(241)		0	0	Ö
2240	City of Wilsonville	6/30/2016	Proportion	5.3	4.3	(671,599)	(544,882)		(126,717)			(126,717)		0
2240	City of Wilsonville	6/30/2016	Contribution	5.3	4.3	103,289	83,801		19,488	19,488	19,488	19,488	5,849	0
2240	City of Wilsonville	6/30/2015	Proportion	5.3	3.3	(957,994)	(596,486)		(180,754)			(54,224)	0	0
2240 2240	City of Wilsonville City of Wilsonville	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	133,047 254,123	82,841 112,943		25,103 47,060	25,103 47,060		7,532	0	0
2240	City of Wilsonville	6/30/2014	Contribution	5.4	2.4	(431,853)	(191,934)		(79,973)			0	0	0
2240	City of Wilsonville	6/30/2013	Contribution	5.6	1.6	(105,326)	(30,094)		(18,808)			0	0	Ö
2241	City of Bay City	6/30/2016	Proportion	5.3	4.3	6,433	5,219		1,214			1,214	363	0
2241	City of Bay City	6/30/2016	Contribution	5.3	4.3	(6,605)	(5,359)		(1,246)			(1,246)	(375)	0
2241	City of Bay City	6/30/2015	Proportion	5.3	3.3	9,777	6,087		1,845	1,845		552	0	0
2241 2241	City of Bay City	6/30/2015	Contribution	5.3	3.3 2.4	(6,494) (6,819)	(4,044)		(1,225)			(369)	0	0
2241	City of Bay City City of Bay City	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(6,819) (9,351)	(3,030)		(1,263) (1,732)			0	0	U
2241	City of Bay City City of Bay City	6/30/2014	Contribution	5.6	1.6	(7,460)	(2,132)		(1,732)			0	0	0
2242	City of Gaston	6/30/2016	Proportion	5.3	4.3	0	(2,102)	(1,002)	(1,002)	0		0	0	Ö
2242	City of Gaston	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2014	Proportion	5.4	2.4	0	0	0 40	0 40	0 40	0	0	0	0
2242 2242	City of Gaston City of Gaston	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	215	95	40	40	40	15	0	0	0
2242	City Of Brownsville	6/30/2016	Proportion	5.3	4.3	(295,290)	(239,575)	) (55,715)	(55,715)	(55,715)	(55,715)	(55,715)	(16,715)	0
2243	City Of Brownsville	6/30/2016	Contribution	5.3	4.3	(24,620)	(19,975)		(4,645)			(4,645)	(1,395)	Ö
2243	City Of Brownsville	6/30/2015	Proportion	5.3	3.3	(109,797)	(68,365)		(20,716)			(6,217)		0
2243	City Of Brownsville	6/30/2015	Contribution	5.3	3.3	(58,110)	(36,182)		(10,964)			(3,290)	0	0
2243	City Of Brownsville	6/30/2014	Proportion	5.4	2.4	1,752	780		324	324	132	0	0	0
2243	City Of Brownsville	6/30/2014	Contribution	5.4	2.4	(85,373)	(37,943)		(15,810)			0	0	0
2243 2244	City Of Brownsville City of Lakeside	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(69,401) (23,577)	(19,829) (19,129)		(12,393) (4,448)			0 (4,448)	(1,337)	0
2244	City of Lakeside  City of Lakeside	6/30/2016	Contribution	5.3	4.3	(16,438)	(13,336)		(3,102)					0
2244	City of Lakeside	6/30/2015	Proportion	5.3	3.3	27,190	16,930	5,130	5,130	5,130	5,130	1,540	0	Ö
2244	City of Lakeside	6/30/2015	Contribution	5.3	3.3	(15,628)	(9,730)	(2,949)	(2,949)			(883)	0	0
2244	City of Lakeside	6/30/2014	Proportion	5.4	2.4	39,412	17,515		7,299	7,299		0	0	0
2244	City of Lakeside	6/30/2014	Contribution	5.4	2.4	(11,261)	(5,006)		(2,085)			0	0	0
2244 2245	City of Lakeside City of Dundee	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	11,075 4,826	3,163 3,915		1,978 911	1,185 911	0 911	0 911	0 271	0
2245	City of Dundee City of Dundee	6/30/2016	Contribution	5.3	4.3	4,826 6.946	3,915 5.635		1,311	1.311	1.311	1,311	391	0
2245	City of Dundee	6/30/2015	Proportion	5.3	3.3	22,204	13,826		4,189	4,189		1,259	0	n
2245	City of Dundee	6/30/2015	Contribution	5.3	3.3	7,223	4,497		1,363	1,363		408	0	Ö
2245	City of Dundee	6/30/2014	Proportion	5.4	2.4	(8,637)	(3,840)	(1,599)	(1,599)	(1,599)	(642)		0	0
2245	City of Dundee	6/30/2014	Contribution	5.4	2.4	(8,274)	(3,678)		(1,532)				0	0
2245	City of Dundee	6/30/2013	Contribution	5.6	1.6	(8,566)	(2,446)		(1,530)			0	. 0	0
2246	City of Merrill	6/30/2016	Proportion	5.3	4.3	(2,203)	(1,787)		(416)					C
2246 2246	City of Merrill	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(2,834) 32,429	(2,299)		(535) 6,119			(535) 1,834	(159)	C
2246	City of Merrill City of Merrill	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(2,477)	20,191 (1,543)		(467)			(142)	0	C
		0/00/2010	O S. ALIDULIOII	0.0	0.0	(4,411)	(1,040)	, (407)	(407)	128		(142)	0	U



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral A Contribution			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense 0	Expense	Subsequent Expense
2246 2246	City of Merrill City of Merrill	6/30/2014 6/30/2013	Contribution	5.4 5.6	2.4 1.6	3,815 3,069	1,697 877	706 548	706 548	706 329	285 0	0	0	0
2247	City of Malin	6/30/2016	Proportion	5.3	4.3	(3,288)	(2,668)	(620)	(620)		(620)	(620)	(188)	0
2247	City of Malin	6/30/2016	Contribution	5.3	4.3	2,272	1.843	429	429	429	429	429	127	0
2247	City of Malin	6/30/2015	Proportion	5.3	3.3	(9,510)	(5,922)	(1,794)	(1,794)		(1,794)	(540)	0	0
2247	City of Malin	6/30/2015	Contribution	5.3	3.3	2,172	1,352	410	410	410	410	122	0	0
2247	City of Malin	6/30/2014	Proportion	5.4	2.4	(12,421)	(5,521)	(2,300)	(2,300)	(2,300)	(921)	0	0	0
2247	City of Malin	6/30/2014	Contribution	5.4	2.4	(5,958)	(2,649)	(1,103)	(1,103)	(1,103)	(443)	0	0	0
2247	City of Malin	6/30/2013	Contribution	5.6	1.6	(8,206)	(2,346)	(1,465)	(1,465)		0	0	0	0
2248	City of Fossil	6/30/2016	Proportion	5.3	4.3	7,978	6,473	1,505	1,505	1,505	1,505	1,505	453	0
2248	City of Fossil	6/30/2016	Contribution	5.3	4.3	(3,535)	(2,868)	(667)	(667)	(667)	(667)	(667)	(200)	0
2248	City of Fossil	6/30/2015	Proportion	5.3	3.3	(8,872)	(5,524)	(1,674)	(1,674)		(1,674)	(502)	0	0
2248 2248	City of Fossil	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(2,538)	(1,580)	(479)	(479) (172)		(479)	(143)	0	0
2248	City of Fossil City of Fossil	6/30/2014 6/30/2014	Proportion Contribution	5.4	2.4	(6,270)	(2,787)	(172) (1,161)	(172)	(1,161)	(67) (465)	0	0	0
2248	City of Fossil	6/30/2013	Contribution	5.6	1.6	(5,302)	(1,514)	(947)	(947)		(403)	0	0	0
2249	City of Phoenix	6/30/2016	Proportion	5.3	4.3	(42,366)	(34,372)	(7,994)	(7,994)		(7,994)	(7,994)	(2,396)	0
2249	City of Phoenix	6/30/2016	Contribution	5.3	4.3	(69,665)	(56,521)	(13,144)	(13,144)		(13,144)	(13,144)	(3,945)	0
2249	City of Phoenix	6/30/2015	Proportion	5.3	3.3	176,047	109,615	33,216	33,216	33,216	33,216	9,967	0	0
2249	City of Phoenix	6/30/2015	Contribution	5.3	3.3	(60,452)	(37,640)	(11,406)	(11,406)	(11,406)	(11,406)	(3,422)	0	0
2249	City of Phoenix	6/30/2014	Proportion	5.4	2.4	11,153	4,958	2,065	2,065	2,065	828	o´	Ö	0
2249	City of Phoenix	6/30/2014	Contribution	5.4	2.4	(39,325)	(17,479)	(7,282)	(7,282)	(7,282)	(2,915)	0	0	0
2249	City of Phoenix	6/30/2013	Contribution	5.6	1.6	(20,336)	(5,812)	(3,631)	(3,631)	(2,181)	0	0	0	0
2250	City of Gold Beach	6/30/2016	Proportion	5.3	4.3	(24,508)	(19,884)	(4,624)	(4,624)	(4,624)	(4,624)	(4,624)		0
2250	City of Gold Beach	6/30/2016	Contribution	5.3	4.3	42,089	34,148	7,941	7,941	7,941	7,941	7,941	2,384	0
2250	City of Gold Beach	6/30/2015	Proportion	5.3	3.3	(124,815)	(77,715)	(23,550)	(23,550)	(23,550)	(23,550)	(7,065)	0	0
2250	City of Gold Beach	6/30/2015	Contribution	5.3	3.3	34,542	21,508	6,517	6,517	6,517	6,517	1,957	0	0
2250 2250	City of Gold Beach	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(872) 19,029	(389) 8,457	(161) 3,524	(161) 3,524	(161) 3,524	(67) 1,409	0	0	0
2250	City of Gold Beach City of Gold Beach	6/30/2013	Contribution	5.6	1.6	35,748	10,212	6,384	6,384	3,828	1,409	0	0	0
2251	City of Rogue River	6/30/2016	Proportion	5.3	4.3	7,781	6,313	1,468	1,468	1,468	1,468	1,468	441	0
2251	City of Roque River	6/30/2016	Contribution	5.3	4.3	41,467	33.643	7.824	7.824	7.824	7.824	7,824	2.347	0
2251	City of Roque River	6/30/2015	Proportion	5.3	3.3	(162,646)	(101,270)	(30,688)	(30,688)	(30,688)	(30,688)	(9.206)	0	0
2251	City of Rogue River	6/30/2015	Contribution	5.3	3.3	43,772	27,254	8,259	8,259	8,259	8,259	2,477	0	0
2251	City of Rogue River	6/30/2014	Proportion	5.4	2.4	(7,583)	(3,371)	(1,404)	(1,404)	(1,404)	(563)	0	0	0
2251	City of Rogue River	6/30/2014	Contribution	5.4	2.4	(8,398)	(3,733)	(1,555)	(1,555)		(623)	0	0	0
2251	City of Rogue River	6/30/2013	Contribution	5.6	1.6	7,196	2,056	1,285	1,285	771	0	0	0	0
2252	City of Dayton	6/30/2016	Proportion	5.3	4.3	(16,934)	(13,739)	(3,195)	(3,195)		(3,195)	(3,195)	(959)	0
2252	City of Dayton	6/30/2016	Contribution	5.3	4.3	(12,723)	(10,322)	(2,401)	(2,401)	(2,401)	(2,401)	(2,401)	(718)	0
2252	City of Dayton	6/30/2015	Proportion	5.3	3.3	52,073	32,423	9,825	9,825	9,825	9,825	2,948	0	0
2252	City of Dayton	6/30/2015	Contribution	5.3	3.3	(14,284)	(8,894)	(2,695)	(2,695)	(2,695)	(2,695)	(809)	0	0
2252 2252	City of Dayton	6/30/2014	Proportion	5.4	2.4 2.4	26,637 (15,135)	11,838	4,933 (2,803)	4,933 (2,803)	4,933 (2,803)	1,972	0	0	0
2252	City of Dayton City of Dayton	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	(15,135)	(6,726) (469)	(2,803)	(2,803)		(1,120)	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	5.3	4.3	(3,256)	(2,642)		(614)		(614)	(614)	(186)	0
2253	Town of Butte Falls	6/30/2016	Contribution	5.3	4.3	(2,127)	(1,726)	(401)	(401)	(401)	(401)	(401)	(122)	0
2253	Town of Butte Falls	6/30/2015	Proportion	5.3	3.3	(18,899)	(11,767)	(3,566)	(3,566)		(3,566)	(1,069)	0	0
2253	Town of Butte Falls	6/30/2015	Contribution	5.3	3.3	(2,415)	(1,503)	(456)	(456)		(456)	(135)	0	0
2253	Town of Butte Falls	6/30/2014	Proportion	5.4	2.4	1,761	783	326	326	326	131	0	Ö	0
2253	Town of Butte Falls	6/30/2014	Contribution	5.4	2.4	(2,688)	(1,194)	(498)	(498)	(498)	(198)	0	0	0
2253	Town of Butte Falls	6/30/2013	Contribution	5.6	1.6	1,076	308	192	192	116	0	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	5.3	4.3	58,834	47,733	11,101	11,101	11,101	11,101	11,101	3,329	0
2254	City of Shady Cove	6/30/2016	Contribution	5.3	4.3	(8,535)	(6,925)	(1,610)	(1,610)		(1,610)	(1,610)	(485)	0
2254	City of Shady Cove	6/30/2015	Proportion	5.3	3.3	28,080	17,484	5,298	5,298	5,298	5,298	1,590	0	0
2254 2254	City of Shady Cove	6/30/2015	Contribution	5.3 5.4	3.3	(4,136)	(2,576)	(780)	(780)	(780)	(780)	(236)	0	0
2254 2254	City of Shady Cove	6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(16,763)	(7,451)	(3,104)	(3,104)	(3,104)	(1,243)	0	0	0
2254 2254	City of Shady Cove City of Shady Cove	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(7,344)	(2,100)	(1,311)	0 (1,311)	U	0	0	0	0
2254	Town of Canyon City	6/30/2013	Proportion	5.8	4.3	(3,283)	(2,100)	(619)	(1,311)		(619)	(619)	(188)	0
2255	Town of Canyon City	6/30/2016	Contribution	5.3	4.3	1.599	1,297	302	302	302	302	302	(100)	0
2255	Town of Canyon City	6/30/2015	Proportion	5.3	3.3	27,771	17,291	5,240	5,240	5,240	5,240	1,571	09	0
2255	Town of Canyon City	6/30/2015	Contribution	5.3	3.3	1,524	948	288	288	288	288	1,371	0	0
2255	Town of Canyon City	6/30/2014	Proportion	5.4	2.4	(15,945)	(7,086)	(2,953)	(2,953)		(1,180)	0	0	0
2255	Town of Canyon City	6/30/2014	Contribution	5.4	2.4	2,476	1,099	459	459	459	181	0	0	0
2255	Town of Canyon City	6/30/2013	Contribution	5.6	1.6	(5,847)	(1,671)	(1,044)	(1,044)		0	0	o 0	0
2256	City of Jordan Valley	6/30/2016	Proportion	5.3	4.3	0	0	0	0 (1,511)	0	0	0	Ö	0
		6/30/2016	Contribution	5.3	4.3	0	0		0		0	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial		Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2256 2256	City of Jordan Valley City of Jordan Valley	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	0 65	0 41	12	0 12		0 12	0	0	
2256	City of Jordan Valley	6/30/2013	Proportion	5.4	2.4	00	0	0	12		0	0	0	
2256	City of Jordan Valley	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	Ö	0	Ö	
2256	City of Jordan Valley	6/30/2013	Contribution	5.6	1.6	1.823	519	326	326	193	0	0	0	
2257	City of Culver	6/30/2016	Proportion	5.3	4.3	46,303	37,567	8,736		8,736	8,736	8,736	2,623	
2257	City of Culver	6/30/2016	Contribution	5.3	4.3	(8,146)	(6,609)	(1,537)	) (1,537	(1,537)	(1,537)	(1,537)	(461)	
2257	City of Culver	6/30/2015	Proportion	5.3	3.3	(1,726)	(1,074)	(326)	) (326	(326)	(326)	(96)	0	
2257	City of Culver	6/30/2015	Contribution	5.3	3.3	(1,942)	(1,210)	(366)			(366)	(112)	0	
2257	City of Culver	6/30/2014	Proportion	5.4	2.4	2,711	1,205	502			201	0	0	
2257	City of Culver	6/30/2014	Contribution	5.4	2.4	(7,847)	(3,488)				(582)	0	0	
2257	City of Culver	6/30/2013	Contribution	5.6	1.6	(5,669)	(1,621)				0	0	0	
2258	City of Adair Village	6/30/2016	Proportion	5.3	4.3	(118,658)	(96,270)				(22,388)			
2258	City of Adair Village	6/30/2016	Contribution	5.3	4.3	2,452	1,989	463			463	463	137	
2258	City of Adair Village	6/30/2015	Proportion	5.3	3.3	38,895	24,217	7,339		7,339	7,339	2,200	0	
2258	City of Adair Village	6/30/2015	Contribution	5.3	3.3 2.4	(11,285)	(7,027)				(2,129)		0	
2258 2258	City of Adair Village City of Adair Village	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(26,310) 1.586	(11,694) 704	(4,872) 294		(4,872) 294	(1,950)	0	0	
2258	City of Adair Village City of Adair Village	6/30/2014	Contribution	5.4 5.6	1.6	(5,142)	(1,470)				116 0	0	0	
2258	Town Of Hammond	6/30/2013	Proportion	5.3	4.3	(5,142)	(1,470)	, (918)	) (918	(552)	0	0	0	
2259	Town Of Hammond	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
2259	Town Of Hammond	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2259	Town Of Hammond	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
2259	Town Of Hammond	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
2259	Town Of Hammond	6/30/2014	Contribution	5.4	2.4	0	Õ	0	0	0	0	0	0	
2259	Town Of Hammond	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	
2260	City of Riddle	6/30/2016	Proportion	5.3	4.3	42,061	34,125	7,936	7,936	7,936	7,936	7,936	2,381	
2260	City of Riddle	6/30/2016	Contribution	5.3	4.3	3,123	2,534	589		589	589	589	178	
2260	City of Riddle	6/30/2015	Proportion	5.3	3.3	(36,723)	(22,865)	(6,929)	) (6,929	(6,929)	(6,929)	(2,078)	0	
2260	City of Riddle	6/30/2015	Contribution	5.3	3.3	8,102	5,044	1,529	1,529	1,529	1,529	457	0	
2260	City of Riddle	6/30/2014	Proportion	5.4	2.4	2,236	994	414	414	414	166	0	0	
2260	City of Riddle	6/30/2014	Contribution	5.4	2.4	(15,536)	(6,905)			(2,877)	(1,151)	0	0	
2260	City of Riddle	6/30/2013	Contribution	5.6	1.6	(7,290)	(2,082)				0	0	0	
2261	City of Waldport	6/30/2016	Proportion	5.3	4.3	106,922	86,748				20,174	20,174	6,052	
2261	City of Waldport	6/30/2016	Contribution	5.3	4.3	3,891	3,157	734		734	734	734	221	
2261	City of Waldport	6/30/2015	Proportion	5.3	3.3	(55,417)	(34,505)				(10,456)	(3,137)	0	
2261	City of Waldport	6/30/2015	Contribution	5.3	3.3	17,956	11,180	3,388		3,388	3,388	1,016	0	
2261	City of Waldport	6/30/2014	Proportion	5.4	2.4	(10,445)	(4,643)				(775)	0	0	
2261	City of Waldport	6/30/2014	Contribution	5.4	2.4	1,819	808	337		337	134	0	0	
2261	City of Waldport	6/30/2013	Contribution	5.6	1.6	6,719	1,919	1,200		719	0 870	0	0	
2262	City of Dufur	6/30/2016	Proportion	5.3	4.3	4,612	3,742	870		870		870	262	
2262	City of Dufur	6/30/2016	Contribution	5.3 5.3	4.3 3.3	532	432	100		100	100	100	32	
2262 2262	City of Dufur	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(11,511) 5,234	(7,167) 3,258	(2,172) 988		(2,172) 988	(2,172) 988	(651) 294	0	
2262	City of Dufur	6/30/2015 6/30/2014		5.4	2.4	(2,046)					(151)		0	
2262	City of Dufur City of Dufur	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(2,046)	(909) (2.132)				(354)		0	
2262	City of Dufur	6/30/2013	Contribution	5.6	1.6	(2,030)	(582)				(354)	0	0	
2263	City of La Grande	6/30/2016	Proportion	5.3	4.3	(228,863)	(185,681)				(43,182)	•	(12,953)	
2263	City of La Grande City of La Grande	6/30/2016	Contribution	5.3	4.3	15,578	12,639	2,939		2,939	2,939	2,939	(12,953)	
2263	City of La Grande	6/30/2015	Proportion	5.3	3.3	(37,843)	(23,563)				(7,140)			
2263	City of La Grande	6/30/2015	Contribution	5.3	3.3	2,478	1,542	468		468	468	138	0	
2263	City of La Grande	6/30/2014	Proportion	5.4	2.4	40,590	18,039	7,517		7,517	3,005	0	0	
2263	City of La Grande	6/30/2014	Contribution	5.4	2.4	(46,309)	(20,581)				(3,429)	0	0	
2263	City of La Grande	6/30/2013	Contribution	5.6	1.6	35,924	10,264	6,415		3,849	0	0	0	
2264	City of Gervais	6/30/2016	Proportion	5.3	4.3	(49,820)	(40,420)	(9,400)	) (9,400		(9,400)	(9,400)	(2,820)	
2264	City of Gervais	6/30/2016	Contribution	5.3	4.3	18,796	15,250	3,546	3,546	3,546	3,546	3,546	1,066	
2264	City of Gervais	6/30/2015	Proportion	5.3	3.3	20,603	12,829	3,887		3,887	3,887	1,168	0	
2264	City of Gervais	6/30/2015	Contribution	5.3	3.3	13,904	8,658	2,623		2,623	2,623	789	0	
2264	City of Gervais	6/30/2014	Proportion	5.4	2.4	(32,127)	(14,280)				(2,382)	0	0	
2264	City of Gervais	6/30/2014	Contribution	5.4	2.4	(7,536)	(3,348)	(1,396)	) (1,396	(1,396)	(556)	0	0	
2264	City of Gervais	6/30/2013	Contribution	5.6	1.6	(16,367)	(4,675)				0	0	0	
2265	City of Westfir	6/30/2016	Proportion	5.3	4.3	5,395	4,377	1,018		1,018	1,018	1,018	305	
2265	City of Westfir	6/30/2016	Contribution	5.3	4.3	(3,053)	(2,477)				(576)	(576)	(173)	
2265	City of Westfir	6/30/2015	Proportion	5.3	3.3	5,806	3,616	1,095		1,095	1,095	331	0	
2265	City of Westfir	6/30/2015	Contribution	5.3	3.3	(2,124)	(1,322)				(401)		0	
2265	City of Westfir	6/30/2014	Proportion	5.4	2.4	271	121	50		50 (418)	21	0	0	
2265	City of Westfir	6/30/2014	Contribution	5.4	2.4	(2,259)	(1,005)	(418)	) (418		(169)	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2265	City of Westfir	6/30/2013	Contribution	5.6	1.6	(1,686)	(482)		(301)			0	0	0
2266 2266	City of Irrigon City of Irrigon	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(31,828) 5,385	(25,823) 4,369	(6,005) 1,016	(6,005) 1,016	(6,005) 1,016	(6,005) 1,016		(1,803) 305	0
2266	City of Irrigon	6/30/2015	Proportion	5.3	3.3	1,746	1,088	329	329	329	329		0	0
2266	City of Irrigon	6/30/2015	Contribution	5.3	3.3	(83)	(51)		(16)				0	0
2266	City of Irrigon	6/30/2014	Proportion	5.4	2.4	1,019	452	189	189	189	74		ō	Ö
2266	City of Irrigon	6/30/2014	Contribution	5.4	2.4	(17,879)	(7,946)	(3,311)	(3,311)	(3,311)	(1,324)	) 0	0	0
2266	City of Irrigon	6/30/2013	Contribution	5.6	1.6	(2,880)	(824)		(514)			0	0	0
2267	City of Independence	6/30/2016	Proportion	5.3	4.3	(46,150)	(37,442)		(8,708)					0
2267 2267	City of Independence	6/30/2016	Contribution	5.3 5.3	4.3 3.3	25,998	21,093 109,386	4,905 33,147	4,905 33,147	4,905 33,147	4,905 33,147		1,473	0
2267	City of Independence City of Independence	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	175,680 18,620	11,594	3,513	3,513	3,513	3,513		0	0
2267	City of Independence	6/30/2014	Proportion	5.4	2.4	40,442	17,975	7,489	7,489	7,489	2,997		0	0
2267	City of Independence	6/30/2014	Contribution	5.4	2.4	(10,979)	(4,880)		(2,033)				0	0
2267	City of Independence	6/30/2013	Contribution	5.6	1.6	(21,743)	(6,211)		(3,883)			0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	5.3	4.3	111,634	90,571	21,063	21,063	21,063	21,063		6,319	0
2268	City of Harrisburg	6/30/2016	Contribution	5.3	4.3	412	334	78	78	78	78		22	0
2268 2268	City of Harrisburg	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(164,745) 16.813	(102,577) 10,469	(31,084) 3,172	(31,084) 3,172		(31,084)		0	0
2268	City of Harrisburg City of Harrisburg	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(12,439)	(5,527)		(2,304)				0	0
2268	City of Harrisburg	6/30/2014	Contribution	5.4	2.4	(37,960)	(16,870)		(7,030)				0	0
2268	City of Harrisburg	6/30/2013	Contribution	5.6	1.6	(2,135)	(611)		(381)			0	ō	0
2269	City of Durham	6/30/2016	Proportion	5.3	4.3	6,177	5,012	1,165	1,165	1,165	1,165	1,165	352	0
2269	City of Durham	6/30/2016	Contribution	5.3	4.3	(4,270)	(3,464)		(806)				(240)	0
2269	City of Durham	6/30/2015	Proportion	5.3	3.3	22,960	14,296	4,332	4,332	4,332			0	0
2269 2269	City of Durham City of Durham	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(3,582) (15,389)	(2,230)		(676) (2,850)				0	0
2269	City of Durham	6/30/2014	Contribution	5.4	2.4	1,351	601	250	(2,650)	(2,650)	101		0	0
2269	City of Durham	6/30/2013	Contribution	5.6	1.6	(4,566)	(1,306)		(815)		0	0	Ö	0
2270	City of Lyons	6/30/2016	Proportion	5.3	4.3	(2,655)	(2,154)		(501)		(501)	(501)	(150)	0
2270	City of Lyons	6/30/2016	Contribution	5.3	4.3	1,190	965	225	225	225	225		65	0
2270	City of Lyons	6/30/2015	Proportion	5.3	3.3	(36,408)	(22,670)		(6,869)				0	0
2270	City of Lyons	6/30/2015	Contribution	5.3	3.3	437	273	82	82	82	82		0	0
2270 2270	City of Lyons City of Lyons	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(824) (10,942)	(365) (4,864)		(153) (2,026)				0	0
2270	City of Lyons	6/30/2013	Contribution	5.6	1.6	(652)	(188)		(2,020)			, 0	0	0
2271	City of Columbia City	6/30/2016	Proportion	5.3	4.3	(26,718)	(21,677)		(5,041)	(5,041)	(5,041)		(1,513)	0
2271	City of Columbia City	6/30/2016	Contribution	5.3	4.3	13,451	10,913	2,538	2,538	2,538	2,538	2,538	761	0
2271	City of Columbia City	6/30/2015	Proportion	5.3	3.3	(148,664)	(92,564)		(28,050)				0	0
2271	City of Columbia City	6/30/2015	Contribution	5.3	3.3	7,047	4,387	1,330	1,330	1,330	1,330		0	0
2271	City of Columbia City	6/30/2014	Proportion	5.4	2.4	24,400	10,843	4,519	4,519	4,519	1,805		0	0
2271 2271	City of Columbia City City of Columbia City	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(35,337) (7,029)	(15,705) (2,009)		(6,544) (1,255)		(2,617)	0	0	0
2272	City of Aurora	6/30/2016	Proportion	5.3	4.3	(8,539)	(6,928)		(1,611)		(1,611)	•	(484)	0
2272	City of Aurora	6/30/2016	Contribution	5.3	4.3	(9,442)	(7,660)		(1,782)					0
2272	City of Aurora	6/30/2015	Proportion	5.3	3.3	68,077	42,387	12,845	12,845	12,845	12,845		0	0
2272	City of Aurora	6/30/2015	Contribution	5.3	3.3	(10,027)	(6,243)		(1,892)				0	0
2272	City of Aurora	6/30/2014	Proportion	5.4	2.4	(43,436)	(19,304)		(8,044)				0	0
2272	City of Aurora	6/30/2014	Contribution	5.4	2.4	11,417	5,075	2,114	2,114	2,114	847	0	0	0
2272 2273	City of Aurora City of Silverton	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(6,448) (92.891)	(1,844) (75,364)		(1,151) (17,527)		•	•	(5,256)	0
2273	City of Silverton	6/30/2016	Contribution	5.3	4.3	30.177	24.483	5.694	5,694	5.694	5.694		1,707	0
2273	City of Silverton	6/30/2015	Proportion	5.3	3.3	(164,250)	(102,268)		(30,991)					0
2273	City of Silverton	6/30/2015	Contribution	5.3	3.3	25,288	15,746	4,771	4,771	4,771	4,771		0	0
2273	City of Silverton	6/30/2014	Proportion	5.4	2.4	28,456	12,646	5,270	5,270	5,270	2,106		0	0
2273	City of Silverton	6/30/2014	Contribution	5.4	2.4	(85,173)	(37,854)		(15,773)		(6,308)		0	0
2273	City of Silverton	6/30/2013	Contribution	5.6	1.6	(6,438)	(1,838)		(1,150)		0	0 (2.074)	0	0
2274 2274	City of Gold Hill City of Gold Hill	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(21,062) (10,915)	(17,088) (8,856)		(3,974) (2,059)					0
2274	City of Gold Hill	6/30/2016	Proportion	5.3	4.3 3.3	35,848	22,320	6,764	(2,059)	(2,059)	6,764		(620)	0
2274	City of Gold Hill	6/30/2015	Contribution	5.3	3.3	(13,360)	(8.318)		(2,521)	(2,521)	(2,521)		0	0
2274	City of Gold Hill	6/30/2014	Proportion	5.4	2.4	(4,629)	(2,058)		(857)				0	0
2274	City of Gold Hill	6/30/2014	Contribution	5.4	2.4	(129)	(57)		(24)			0	0	0
2274	City of Gold Hill	6/30/2013	Contribution	5.6	1.6	(357)	(101)		(64)		0	0	0	0
2275	City of Toledo	6/30/2016	Proportion	5.3	4.3	83,032	67,366	15,666	15,666	15,666	15,666		4,702	0
2275 2275	City of Toledo	6/30/2016	Contribution	5.3	4.3	(85,356)	(69,251)		(16,105)					0
	City of Toledo	6/30/2015	Proportion	5.3	3.3	(21,248)	(13,230)	(4,009)	(4,009)	(4,009)	(4,009)	) (1,203)	0	0



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2275 2275	City of Toledo City of Toledo	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(53,950) 19,359	(33,592) 8,604	(10,179) 3,585	(10,179) 3,585	(10,179) 3,585	(10,179) 1.434	(3,055)	0	U
2275	City of Toledo	6/30/2014	Contribution	5.4	2.4	(101,837)	(45,260)	(18,859)	(18,859)	(18,859)	(7,542)	0	0	0
2275	City of Toledo	6/30/2013	Contribution	5.6	1.6	(57,926)	(16,550)	(10,344)	(10,344)		(1,542)	0	0	0
2276	City of Newport	6/30/2016	Proportion	5.3	4.3	(459,145)	(372,514)	(86,631)	(86,631)	(86,631)	(86,631)	(86,631)	(25,990)	0
2276	City of Newport	6/30/2016	Contribution	5.3	4.3	22,395	18,170	4,225	4,225	4,225	4,225	4,225	1,270	Ö
2276	City of Newport	6/30/2015	Proportion	5.3	3.3	60,619	37,743	11,438	11,438	11,438	11,438	3,429	0	Ċ
2276	City of Newport	6/30/2015	Contribution	5.3	3.3	(29,138)	(18,142)	(5,498)	(5,498)	(5,498)	(5,498)	(1,648)	0	Ö
2276	City of Newport	6/30/2014	Proportion	5.4	2.4	81,163	36,073	15,030	15,030	15,030	6,013	0	0	C
2276	City of Newport	6/30/2014	Contribution	5.4	2.4	(111,973)	(49,765)	(20,736)	(20,736)	(20,736)	(8,293)	0	0	C
2276	City of Newport	6/30/2013	Contribution	5.6	1.6	(20,843)	(5,955)	(3,722)	(3,722)	(2,233)	0	0	0	C
2277	City Of Rajneeshpuram	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2277 2277	City Of Rajneeshpuram	6/30/2015	Proportion	5.3 5.3	3.3 3.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram City Of Rajneeshpuram	6/30/2014	Proportion Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Contribution	5.4 5.6	2.4 1.6	0	0	0	0	0	0	0	0	0
2278	City of Rajneeshpuram City of Springfield	6/30/2013	Proportion	5.3	4.3	1,327,807	1,077,277	250,530	250,530	250,530	250,530	250,530	75,157	0
2278	City of Springfield	6/30/2016	Contribution	5.3	4.3	(193,010)	(156,593)	(36,417)	(36,417)	(36,417)	(36,417)	(36,417)		0
2278	City of Springfield	6/30/2015	Proportion	5.3	3.3	(1,292,455)	(804,737)	(243,859)	(243,859)	(243,859)	(243,859)	(73,160)	0	Ö
2278	City of Springfield	6/30/2015	Contribution	5.3	3.3	(72,857)	(45,363)	(13,747)	(13,747)	(13,747)	(13,747)	(4,122)	0	0
2278	City of Springfield	6/30/2014	Proportion	5.4	2.4	605,460	269,094	112,122	112,122	112,122	44,850	0	0	0
2278	City of Springfield	6/30/2014	Contribution	5.4	2.4	(1,033,710)	(459,426)	(191,428)	(191,428)	(191,428)	(76,570)	0	0	0
2278	City of Springfield	6/30/2013	Contribution	5.6	1.6	(214,375)	(61,251)	(38,281)	(38,281)	(22,970)	0	0	0	0
2279	City of Keizer	6/30/2016	Proportion	5.3	4.3	(238,018)	(193,109)	(44,909)	(44,909)	(44,909)	(44,909)	(44,909)		0
2279	City of Keizer	6/30/2016	Contribution	5.3	4.3	65,164	52,869	12,295	12,295	12,295	12,295	12,295	3,689	0
2279	City of Keizer	6/30/2015	Proportion	5.3	3.3	194,628	121,184	36,722	36,722	36,722	36,722	11,018	0	0
2279	City of Keizer	6/30/2015	Contribution	5.3	3.3	58,876	36,658	11,109	11,109	11,109	11,109	3,331	0	0
2279 2279	City of Keizer City of Keizer	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	15,377 (268,587)	6,833 (119,373)	2,848 (49,738)	2,848 (49,738)	2,848 (49,738)	1,137 (19,897)	0	0	U
2279	City of Keizer	6/30/2014	Contribution	5.6	1.6	(169.718)	(48.490)	(30,307)	(30,307)	(18.183)	(19,097)	0	0	0
2280	City of Winston	6/30/2016	Proportion	5.3	4.3	(118.275)	(95,959)	(22.316)	(22,316)		(22.316)	(22,316)	(6,695)	0
2280	City of Winston	6/30/2016	Contribution	5.3	4.3	(47,927)	(38.884)	(9.043)	(9.043)		(9.043)	(9.043)	(2,712)	0
2280	City of Winston	6/30/2015	Proportion	5.3	3.3	(2.848)	(1,774)	(537)	(537)		(537)	(163)		Ö
2280	City of Winston	6/30/2015	Contribution	5.3	3.3	(37,456)	(23,322)	(7,067)	(7,067)	(7,067)	(7,067)	(2,121)	0	0
2280	City of Winston	6/30/2014	Proportion	5.4	2.4	48,588	21,594	8,998	8,998	8,998	3,598	0	0	Ö
2280	City of Winston	6/30/2014	Contribution	5.4	2.4	(75,128)	(33,389)	(13,913)	(13,913)	(13,913)	(5,563)	0	0	0
2280	City of Winston	6/30/2013	Contribution	5.6	1.6	(28,300)	(8,084)	(5,054)	(5,054)	(3,030)	0	0	0	0
2281	City of Manzanita	6/30/2016	Proportion	5.3	4.3	(82,043)	(66,563)	(15,480)	(15,480)		(15,480)	(15,480)		0
2281	City of Manzanita	6/30/2016	Contribution	5.3	4.3	(10,654)	(8,644)	(2,010)	(2,010)		(2,010)	(2,010)	(604)	0
2281	City of Manzanita	6/30/2015	Proportion	5.3	3.3	7,715	4,803	1,456	1,456	1,456	1,456	435	0	0
2281	City of Manzanita	6/30/2015	Contribution	5.3	3.3	(7,886)	(4,910)	(1,488)	(1,488)	(1,488)	(1,488)	(446)	0	0
2281	City of Manzanita	6/30/2014	Proportion	5.4	2.4 2.4	9,717	4,320	1,799	1,799	1,799	722	0	0	U
2281 2281	City of Manzanita City of Manzanita	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(20,772) (7,071)	(9,231) (2,019)	(3,847) (1,263)	(3,847) (1,263)	(3,847) (756)	(1,537)	0	0	0
2282	City of Marizanita  City of Eagle Point	6/30/2016	Proportion	5.3	4.3	(135,703)	(110,099)	(25,604)	(25,604)	(25,604)	(25,604)	(25,604)	(7,683)	0
2282	City of Eagle Point	6/30/2016	Contribution	5.3	4.3	4,786	3,883	903	903	903	903	903	271	0
2282	City of Eagle Point	6/30/2015	Proportion	5.3	3.3	(1,269)	(791)	(239)	(239)		(239)	(74)		Ö
2282	City of Eagle Point	6/30/2015	Contribution	5.3	3.3	(14,616)	(9,100)	(2,758)	(2,758)		(2,758)	(826)		Ö
2282	City of Eagle Point	6/30/2014	Proportion	5.4	2.4	(7,219)	(3,208)	(1,337)	(1,337)	(1,337)	(534)	o o	0	0
2282	City of Eagle Point	6/30/2014	Contribution	5.4	2.4	(64,515)	(28,674)	(11,947)	(11,947)	(11,947)	(4,780)	0	0	Ö
2282	City of Eagle Point	6/30/2013	Contribution	5.6	1.6	(52,227)	(14,923)	(9,326)	(9,326)		0	0	0	0
2283	City of Maupin	6/30/2016	Proportion	5.3	4.3	112,703	91,438	21,265	21,265	21,265	21,265	21,265	6,378	0
2283	City of Maupin	6/30/2016	Contribution	5.3	4.3	(16,804)	(13,633)	(3,171)	(3,171)		(3,171)	(3,171)	(949)	0
2283	City of Maupin	6/30/2015	Proportion	5.3	3.3	2,648	1,648	500	500	500	500	148	0	0
2283	City of Maupin	6/30/2015	Contribution	5.3	3.3	(2,888)	(1,798)	(545)	(545)		(545)	(163)	0	0
2283 2283	City of Maupin	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(4,495) 358	(1,999) 160	(832) 66	(832) 66	(832) 66	(335)	0	0	0
2283 2283	City of Maurin	6/30/2014	Contribution	5.4 5.6	2.4 1.6	358 9,053	160 2,585	66 1,617	66 1,617	66 968	28	0	0	0
2283	City of Maupin City of Halsey	6/30/2013 6/30/2016	Contribution Proportion	5.6	1.6 4.3	9,053 7,231	2,585 5,867	1,617	1,617	1,364	1,364	1,364	411	0
2284	City of Halsey City of Halsey	6/30/2016 6/30/2016	Contribution	5.3 5.3	4.3 4.3	7,231 (17,774)	5,867	1,364 (3,354)	1,364 (3,354)		1,364 (3,354)	1,364 (3,354)		C
2284	City of Halsey	6/30/2015	Proportion	5.3 5.3	4.3 3.3	(17,774) 86,359	53,771	(3,354)	(3,354) 16,294	(3,354)	(3,354) 16,294	(3,354) 4,889	(1,004)	0
2284	City of Halsey	6/30/2015	Contribution	5.3	3.3	(13,620)	(8,480)	(2,570)	(2,570)		(2,570)	(770)	n	0
2284	City of Halsey	6/30/2014	Proportion	5.4	2.4	(24,211)	(10,759)	(4,484)	(4,484)	(4,484)	(1,791)	(770)	0	(
	City of Halsey	6/30/2014	Contribution	5.4	2.4	11,557	5,137	2,140	2,140	2,140	857	0	0	C
2284														



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2285 2285	City of Veneta City of Veneta	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(7,610) 16,926	(6,174) 13,732	(1,436) 3,194	(1,436) 3,194	(1,436) 3,194	(1,436) 3,194	(1,436) 3,194	(430) 956	(
2285	City of Veneta	6/30/2015	Proportion	5.3	3.3	(63,580)	(39,588)		(11,996)	(11,996)		(3,600)	936	(
2285	City of Veneta	6/30/2015	Contribution	5.3	3.3	5,743	3,575	1,084	1,084	1,084	1,084	323	Ö	Č
2285	City of Veneta	6/30/2014	Proportion	5.4	2.4	41,829	18,591	7,746	7,746	7,746	3,099	0	0	Ċ
2285	City of Veneta	6/30/2014	Contribution	5.4	2.4	(52,221)	(23,208)		(9,671)	(9,671)		0	0	(
2285	City of Veneta	6/30/2013	Contribution	5.6	1.6	(11,773)	(3,365)		(2,102)			0	0	(
2286	City of Millersburg	6/30/2016	Proportion	5.3	4.3	(12,696)	(10,301)		(2,395)	(2,395)		(2,395)		(
2286 2286	City of Millersburg City of Millersburg	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(2,920) (24,826)	(2,369) (15,458)		(551) (4,684)	(551) (4,684)		(551) (1,406)		(
2286	City of Millersburg	6/30/2015	Contribution	5.3	3.3	2,775	1,727	524	524	524	524	155	0	(
2286	City of Millersburg	6/30/2014	Proportion	5.4	2.4	10,519	4,675	1,948	1,948	1,948	779	0	ō	Ċ
2286	City of Millersburg	6/30/2014	Contribution	5.4	2.4	(11,944)	(5,308)	(2,212)	(2,212)	(2,212)	(884)	0	0	(
2286	City of Millersburg	6/30/2013	Contribution	5.6	1.6	2,341	669	418	418	251	0	0	0	(
2287	City of King City	6/30/2016	Proportion	5.3	4.3	23,609	19,154	4,455	4,455	4,455	4,455	4,455	1,334	(
2287 2287	City of King City	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	10,850 (14,449)	8,803 (8,997)	2,047 (2,726)	2,047 (2.726)	2,047 (2,726)	2,047 (2,726)	2,047 (819)	615	(
2287	City of King City City of King City	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(14,449) 5.940	(8,997)	1.121	(2,726)	(2,726)	(2,726)	(819)	0	(
2287	City of King City  City of King City	6/30/2014	Proportion	5.4	2.4	11,761	5,227	2,178	2,178	2,178	871	0	0	(
2287	City of King City	6/30/2014	Contribution	5.4	2.4	(12,936)	(5,748)		(2,396)	(2,396)	(956)	0	0	Ċ
2287	City of King City	6/30/2013	Contribution	5.6	1.6	(1,982)	(566)		(354)		0	0	0	(
2288	City of Tualatin	6/30/2016	Proportion	5.3	4.3	(1,217,215)	(987,552)		(229,663)	(229,663)		(229,663)	(68,900)	(
2288	City of Tualatin	6/30/2016	Contribution	5.3	4.3	257,207	208,677	48,530	48,530	48,530	48,530	48,530	14,557	(
2288 2288	City of Tualatin City of Tualatin	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(967,785) 124,383	(602,583) 77,447	(182,601) 23,468	(182,601) 23,468	(182,601) 23,468	(182,601) 23,468	(54,780) 7,043	0	(
2288	City of Tualatin	6/30/2014	Proportion	5.4	2.4	(46,689)	(20,751)		(8,646)	(8,646)	(3,459)	7,043	0	(
2288	City of Tualatin	6/30/2014	Contribution	5.4	2.4	(176,175)	(78,300)		(32,625)	(32,625)		0	0	Č
2288	City of Tualatin	6/30/2013	Contribution	5.6	1.6	12,045	3,441	2,151	2,151	1,290	0	0	0	Ċ
2289	City Of St Paul	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
2289	City Of St Paul	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2289 2289	City Of St Paul	6/30/2015 6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2289	City Of St Paul City Of St Paul	6/30/2015	Contribution Proportion	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	(
2289	City Of St Paul	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	(
2289	City Of St Paul	6/30/2013	Contribution	5.6	1.6	0	ő	0	0	0	0	0	Ö	Č
2290	City of Molalla	6/30/2016	Proportion	5.3	4.3	(112,977)	(91,661)	(21,316)	(21,316)	(21,316)	(21,316)	(21,316)	(6,397)	(
2290	City of Molalla	6/30/2016	Contribution	5.3	4.3	67,231	54,546	12,685	12,685	12,685	12,685	12,685	3,806	(
2290	City of Molalla	6/30/2015	Proportion	5.3	3.3	(2,899)	(1,805)		(547)	(547)	(547)	(164)	0	(
2290	City of Molalla	6/30/2015	Contribution	5.3	3.3	36,689	22,845	6,922	6,922	6,922	6,922	2,079	0	(
2290 2290	City of Molalla City of Molalla	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	34,097 (21,027)	15,155 (9,345)	6,314 (3,894)	6,314 (3,894)	6,314 (3,894)	2,527 (1,557)	0	0	(
2290	City of Molalla	6/30/2014	Contribution	5.6	1.6	28,279	8,079	5,050	5,050	3,029	(1,557)	0	0	(
2291	City of Florence	6/30/2016	Proportion	5.3	4.3	165,247	134,068	31,179	31,179	31,179	31,179	31,179	9,352	Č
2291	City of Florence	6/30/2016	Contribution	5.3	4.3	(78,102)	(63,366)		(14,736)	(14,736)	(14,736)	(14,736)	(4,422)	Ċ
2291	City of Florence	6/30/2015	Proportion	5.3	3.3	(129,561)	(80,671)		(24,445)	(24,445)		(7,336)	0	(
2291	City of Florence	6/30/2015	Contribution	5.3	3.3	(24,289)	(15,123)		(4,583)	(4,583)		(1,374)	0	(
2291	City of Florence	6/30/2014	Proportion	5.4	2.4	74,096	32,933	13,721	13,721	13,721	5,491	0	0	(
2291 2291	City of Florence City of Florence	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(91,375) 7,053	(40,612) 2,017	(16,921) 1,259	(16,921) 1,259	(16,921) 758	(6,770)	0	0	(
2291	City of North Bend	6/30/2016	Proportion	5.3	4.3	(375.772)	(304.872)		(70,900)		(70,900)	(70,900)	(21,272)	(
2292	City of North Bend	6/30/2016	Contribution	5.3	4.3	41,156	33,391	7,765	7,765	7,765	7,765	7,765	2,331	(
2292	City of North Bend	6/30/2015	Proportion	5.3	3.3	(132,120)	(82,264)	(24,928)	(24,928)	(24,928)	(24,928)	(7,480)		Ċ
2292	City of North Bend	6/30/2015	Contribution	5.3	3.3	(9,447)	(5,883)		(1,782)			(537)	0	(
2292	City of North Bend	6/30/2014	Proportion	5.4	2.4	(47,614)	(21,163)		(8,817)	(8,817)		0	0	(
2292	City of North Bend	6/30/2014	Contribution	5.4	2.4	(125,604)	(55,824)		(23,260)	(23,260)		0	0	(
2292 2293	City of North Bend City of Lowell	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(26,197) 124,353	(7,485) 100,890	(4,678) 23,463	(4,678) 23,463	(2,807) 23,463	23,463	23,463	7,038	(
2293	City of Lowell	6/30/2016	Contribution	5.3	4.3	6.120	4,965	23,463 1,155	23,463	23,463	23,463	23,463	7,038	(
2293	City of Lowell	6/30/2015	Proportion	5.3	3.3	(144,041)	(89,685)		(27,178)			(8,151)		Ć
2293	City of Lowell	6/30/2015	Contribution	5.3	3.3	11,881	7,397	2,242	2,242	2,242	2,242	671	0	Ċ
2293	City of Lowell	6/30/2014	Proportion	5.4	2.4	2,365	1,051	438	438	438	175	0	0	(
2293	City of Lowell	6/30/2014	Contribution	5.4	2.4	(18,032)	(8,015)		(3,339)	(3,339)		0	0	(
2293	City of Lowell	6/30/2013	Contribution	5.6	1.6	(3,195)	(911)		(571)			0	0	(
2294	City of Depoe Bay	6/30/2016	Proportion	5.3	4.3	(68,041)	(55,203)		(12,838)	(12,838)	(12,838)	(12,838)	(3,851)	(
2294 2294	City of Depos Bay	6/30/2016 6/30/3015	Contribution	5.3 5.3	4.3 3.3	11,715 (11,523)	9,505	2,210 (2,174)	2,210 (2,174)	2,210	2,210 (2,174)	2,210 (653)	665	(
	City of Depoe Bay	6/30/2015	Proportion Contribution	5.3	3.3	2,243	(7,175) 1,397	(2,174)	(2,174)	(2,174) 423	(2,174)	(653)	0	(



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial			Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense (4.000)	Expense (4.000)	Expense (700)	Expense	Expense	Subsequent Expense
2294 2294	City of Depoe Bay City of Depoe Bay	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(10,692) (18,582)	(4,752) (8,259)		(1,980) (3,441)		(792) (1,377)	0		0
2294	City of Depoe Bay	6/30/2014	Contribution	5.6	1.6	(7,342)	(2,098)		(3,441)		(1,377)	0	0	0
2295	City of Tigard	6/30/2016	Proportion	5.3	4.3	(146,807)	(119,108)		(27,699)		(27,699)	(27,699)	(8,312)	0
2295	City of Tigard	6/30/2016	Contribution	5.3	4.3	64,586	52,400	12,186	12,186	12,186	12,186	12,186		0
2295	City of Tigard	6/30/2015	Proportion	5.3	3.3	(449,175)	(279,675)		(84,750)			(25,425)		0
2295	City of Tigard	6/30/2015	Contribution	5.3	3.3	41,326	25,732	7,797	7,797	7,797	7,797	2,341	0	0
2295	City of Tigard	6/30/2014	Proportion	5.4	2.4	157,317	69,918	29,133	29,133	29,133	11,652	0	0	0
2295	City of Tigard	6/30/2014	Contribution	5.4	2.4	(118,862)	(52,829)		(22,011)			0	0	0
2295	City of Tigard	6/30/2013	Contribution	5.6	1.6	44,631	12,751	7,970	7,970	4,781	0	0	0	0
2296	City of Happy Valley	6/30/2016	Proportion	5.3	4.3	886,124	718,931	167,193	167,193	167,193	167,193	167,193		0
2296	City of Happy Valley	6/30/2016	Contribution	5.3	4.3	83,111	67,430	15,681	15,681	15,681	15,681	15,681		0
2296 2296	City of Happy Valley	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(11,194) 108,700	(6,970) 67,682	(2,112) 20.509	(2,112) 20.509	(2,112) 20.509	(2,112) 20.509	(634)		0
2296	City of Happy Valley City of Happy Valley	6/30/2015	Proportion	5.3	3.3 2.4	86.750	38.555	20,509	20,509	20,509 16.065	20,509 6.425	6,155	0	0
2296	City of Happy Valley City of Happy Valley	6/30/2014	Contribution	5.4	2.4	(42,598)	(18,931)		(7,889)			0	0	0
2296	City of Happy Valley	6/30/2013	Contribution	5.6	1.6	29.890	8.538	5.338	5.338	3.200	(5,135)	0	0	0
2297	City of Rainier	6/30/2016	Proportion	5.3	4.3	127.411	103.371	24.040	24.040	24.040	24.040	24.040	7,211	0
2297	City of Rainier	6/30/2016	Contribution	5.3	4.3	(9,852)	(7,993)		(1,859)			(1,859)		0
2297	City of Rainier	6/30/2015	Proportion	5.3	3.3	55,561	34,595	10,483	10,483	10,483	10,483	3,146		0
2297	City of Rainier	6/30/2015	Contribution	5.3	3.3	(295)	(183)	(56)	(56)		(56)	(15)	) 0	0
2297	City of Rainier	6/30/2014	Proportion	5.4	2.4	(59,592)	(26,484)		(11,036)		(4,412)	0	0	0
2297	City of Rainier	6/30/2014	Contribution	5.4	2.4	(23,733)	(10,548)		(4,395)		(1,758)	0	0	0
2297	City of Rainier	6/30/2013	Contribution	5.6	1.6	(37,071)	(10,591)		(6,620)		0	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	5.3	4.3	(563,649)	(457,300)		(106,349)		(106,349)	(106,349)		0
2298	City of Lincoln City	6/30/2016	Contribution	5.3	4.3	36,904	29,941	6,963	6,963	6,963	6,963	6,963		0
2298	City of Lincoln City	6/30/2015	Proportion	5.3	3.3	(541,801)	(337,347)		(102,227)		(102,227)	(30,666)		0
2298 2298	City of Lincoln City City of Lincoln City	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(78,448) 190,823	(48,844) 84,809	(14,802) 35,338	(14,802) 35,338	(14,802) 35,338	(14,802) 14,133	(4,438)	, 0	0
2298	City of Lincoln City  City of Lincoln City	6/30/2014	Contribution	5.4	2.4	(353,764)	(157,228)		(65,512)			0	0	0
2298	City of Lincoln City	6/30/2013	Contribution	5.6	1.6	(90,401)	(25,829)		(16,143)			0	0	0
2299	City of Dunes City	6/30/2016	Proportion	5.3	4.3	(40.112)	(32,544)		(7,568)			(7,568)	) (2,272)	0
2299	City of Dunes City	6/30/2016	Contribution	5.3	4.3	2.085	1,692	393	393	393	393	393		0
2299	City of Dunes City	6/30/2015	Proportion	5.3	3.3	(4,276)	(2,662)	(807)	(807)		(807)	(241)		0
2299	City of Dunes City	6/30/2015	Contribution	5.3	3.3	(2,875)	(1,791)	(542)	(542)	(542)	(542)	(165)	0	0
2299	City of Dunes City	6/30/2014	Proportion	5.4	2.4	875	389	162	162	162	65	0	0	0
2299	City of Dunes City	6/30/2014	Contribution	5.4	2.4	(1,212)	(540)		(224)		(92)	0	0	0
2299	City of Dunes City	6/30/2013	Contribution	5.6	1.6	627	179	112	112	67	0	0	0	0
2300	City of Yachats	6/30/2016	Proportion	5.3	4.3	(75,756)	(61,462)		(14,294)			(14,294)		0
2300	City of Yachats	6/30/2016	Contribution	5.3	4.3	2,592	2,103	489	489	489	489	489		0
2300	City of Yachats	6/30/2015	Proportion	5.3	3.3	(2,436)	(1,516)		(460)			(136)		0
2300	City of Yachats	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(9,255) 2,670	(5,763)	(1,746) 494	(1,746) 494	(1,746)		(525)	) 0	0
2300 2300	City of Yachats City of Yachats	6/30/2014 6/30/2014	Proportion Contribution	5.4	2.4	(24,961)	1,188 (11,095)		(4,622)		200 (1,851)	0	0	0
2300	City of Yachats City of Yachats	6/30/2013	Contribution	5.6	1.6	(15,452)	(4,416)		(2,759)		(1,001)	0	0	0
2300	City of Moro	6/30/2016	Proportion	5.3	4.3	(10,849)	(8,802)		(2,739)		(2,047)	(2,047)	) (614)	0
2301	City of Moro	6/30/2016	Contribution	5.3	4.3	(5,595)	(4,539)		(1,056)			(1,056)		0
2301	City of Moro	6/30/2015	Proportion	5.3	3.3	11,561	7,199	2,181	2,181	2,181	2,181	656		0
2301	City of Moro	6/30/2015	Contribution	5.3	3.3	(3,824)	(2,380)		(722)			(214)		0
2301	City of Moro	6/30/2014	Proportion	5.4	2.4	3,568	1,585	661	661	661	263	0	0	0
2301	City of Moro	6/30/2014	Contribution	5.4	2.4	(6,068)	(2,696)		(1,124)			0	•	0
2301	City of Moro	6/30/2013	Contribution	5.6	1.6	(3,059)	(875)		(546)			0	•	0
2302	City of Mt. Vernon	6/30/2016	Proportion	5.3	4.3	406	329	77	77	77		77		0
2302	City of Mt. Vernon	6/30/2016	Contribution	5.3	4.3	(1,855)	(1,505)		(350)			(350)		0
2302	City of Mt. Vernon	6/30/2015	Proportion	5.3	3.3	7,983	4,971	1,506	1,506	1,506	1,506	453		0
2302	City of Mt. Vernon	6/30/2015	Contribution	5.3	3.3	(2,534)	(1,578)		(478)			(144)	, 0	0
2302 2302	City of Mt. Vernon City of Mt. Vernon	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	3,513 (6,958)	1,560 (3,091)	651 (1,289)	651 (1,289)	651 (1,289)	258 (513)	0	0	0
2302	City of Mt. Vernon	6/30/2014	Contribution	5.6	1.6	(6,958)	(3,091)		(1,289)		(513)	0	0	0
2302	City of Woodburn	6/30/2013	Proportion	5.3	4.3	(726,004)	(589,022)		(136,982)		(136,982)	(136,982)	(41,094)	0
2303	City of Woodburn	6/30/2016	Contribution	5.3	4.3	37,315	30,274	7.041	7.041	7.041	7.041	7,041		0
2303	City of Woodburn	6/30/2015	Proportion	5.3	3.3	(947,069)	(589,685)		(178,692)			(53,609)		0
2303	City of Woodburn	6/30/2015	Contribution	5.3	3.3	55,135	34,329	10.403	10,403	10,403	10,403	3,120		0
2303	City of Woodburn	6/30/2014	Proportion	5.4	2.4	166,387	73,951	30,812	30,812	30,812	12,327	0,120	0	0
2303	City of Woodburn	6/30/2014	Contribution	5.4	2.4	(380,044)	(168,907)	(70,379)	(70,379)		(28,149)	0	0	0
		6/30/2013	Contribution	5.6	1.6	(34,918)	(9,978)		(6,235)			0	0	0
2303	City of Woodburn													



Exhibit I

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

June 30, 2017 Measurement Date

_		Beginning of Measurement Period for Initial		Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
	mployer Name ity of Gladstone	Recognition 6/30/2016	Specific Deferral / Contribution	5.3	d Period 4.3	Outflow/(Inflow) 55,157	Outflow/(Inflow) 44,750	Expense 10,407	Expense 10,407	Expense 10,407	Expense 10,407	Expense 10,407	Expense 3,122	Subsequent Expense
	ty of Gladstone	6/30/2015	Proportion	5.3	3.3	271,644	169,136	51,254	51,254	51,254	51,254	15,374	3,122	0
City	ity of Gladstone	6/30/2015	Contribution	5.3	3.3	(55,494)	(34,552)		(10,471)		(10,471)	(3,139)	0	0
	ity of Gladstone	6/30/2014	Proportion	5.4	2.4	52,033	23,125	9,636	9,636	9,636	3,853	0	0	0
	ity of Gladstone	6/30/2014	Contribution	5.4	2.4	(67,541)	(30,017)	(12,508)	(12,508)	(12,508)	(5,001)	0	0	0
	ty of Gladstone	6/30/2013	Contribution	5.6	1.6	(1,336)	(380)		(239)		0	0	0	0
City	ty of Elkton	6/30/2016	Proportion	5.3	4.3	6,972	5,657	1,315	1,315	1,315	1,315	1,315	397	0
	ty of Elkton	6/30/2016	Contribution	5.3	4.3	950	771	179	179	179	179	179	55	0
	ity of Elkton	6/30/2015	Proportion	5.3	3.3	(33,192)	(20,666)		(6,263)		(6,263)	(1,877)	0	0
	ty of Elkton	6/30/2015	Contribution	5.3	3.3	1,781	1,109	336	336	336	336	101	0	0
	ity of Elkton	6/30/2014	Proportion	5.4	2.4	(428)	(191)		(79)		(33)	0	0	0
	ty of Elkton	6/30/2014	Contribution	5.4	2.4	(1,998)	(888)	(370)	(370)		(148)	0	0	0
	ity of Elkton	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	961 0	273	172	172	101	0	0	0	0
	ty of Imbler ty of Imbler	6/30/2016	Proportion Contribution	5.3 5.3	4.3	963	781	182	182	182	182	182	53	0
	ty of Imbler	6/30/2015	Proportion	5.3	3.3	903	701	102	102	102	102	102	0	0
	ty of Imbler	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
	ty of Imbler	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
	ty of Imbler	6/30/2014	Contribution	5.4	2.4	941	419	174	174	174	71	0	0	0
	ity of Yoncalla	6/30/2016	Proportion	5.3	4.3	12,475	10,121	2,354	2,354	2,354	2,354	2,354	705	0
	ity of Yoncalla	6/30/2016	Contribution	5.3	4.3	4,683	3,799	884	884	884	884	884	263	0
	ity of Yoncalla	6/30/2015	Proportion	5.3	3.3	(27,212)	(16,944)	(5,134)	(5,134)		(5,134)	(1,542)		0
	ity of Yoncalla	6/30/2015	Contribution	5.3	3.3	2,382	1,484	449	449	449	449	137	0	0
	ity of Yoncalla	6/30/2014	Proportion	5.4	2.4	9,099	4,044	1,685	1,685	1,685	674	0	0	0
	ity of Yoncalla	6/30/2014	Contribution	5.4	2.4	(4,045)	(1,798)	(749)	(749)		(300)	0	0	0
	ty of Yoncalla	6/30/2013	Contribution	5.6	1.6	3,247	927	580	580	347	0	0	0	0
	ty of North Powder	6/30/2016	Proportion	5.3	4.3	(2,340)	(1,898)		(442)		(442)	(442)		0
	ty of North Powder	6/30/2016	Contribution	5.3	4.3	236	191	45	45	45	45	45	11	0
	ty of North Powder	6/30/2015	Proportion	5.3	3.3	(2,173)	(1,353)		(410)		(410)	(123)		0
	ity of North Powder	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	(343) 2,639	(213)	(65) 489	(65) 489		(65) 194	(18)	0	0
	ty of North Powder ty of North Powder	6/30/2014	Proportion Contribution	5.4	2.4	(1,878)	1,172 (834)	(348)	(348)		(138)	0	0	0
	ty of North Powder	6/30/2013	Contribution	5.6	1.6	(1,070)	18	12	12	(546)	(130)	0	0	0
	ty of Gearhart	6/30/2016	Proportion	5.3	4.3	(6,074)	(4.928)		(1,146)	(1,146)	(1.146)	(1.146)	(344)	0
	ity of Gearhart	6/30/2016	Contribution	5.3	4.3	(281)	(228)	(53)	(53)		(53)	(53)	(16)	0
	ity of Gearhart	6/30/2015	Proportion	5.3	3.3	(15,413)	(9,597)	(2,908)	(2,908)	(2,908)	(2,908)	(873)	0	0
	ty of Gearhart	6/30/2015	Contribution	5.3	3.3	4,234	2,636	799	799	799	799	239	0	0
City	ty of Gearhart	6/30/2014	Proportion	5.4	2.4	(5,591)	(2,486)	(1,035)	(1,035)	(1,035)	(416)	0	0	0
City	ty of Gearhart	6/30/2014	Contribution	5.4	2.4	(30,612)	(13,605)	(5,669)	(5,669)		(2,267)	0	0	0
	ity of Gearhart	6/30/2013	Contribution	5.6	1.6	(26,034)	(7,438)	(4,649)	(4,649)		0	0	0	0
	ort of The Dalles	6/30/2016	Proportion	5.3	4.3	49,672	40,300	9,372	9,372	9,372	9,372	9,372	2,812	0
	ort of The Dalles	6/30/2016	Contribution	5.3	4.3	(12,326)	(10,000)	(2,326)	(2,326)		(2,326)	(2,326)	(696)	0
	ort of The Dalles	6/30/2015	Proportion	5.3	3.3	(424)	(264)	(80)	(80)		(80)	(24)	0	0
	ort of The Dalles	6/30/2015	Contribution	5.3	3.3	(5,975) 18.049	(3,721)	(1,127) 3.342	(1,127)		(1,127)	(340)	0	0
	ort of The Dalles ort of The Dalles	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(10,234)	8,023 (4,549)		3,342 (1,895)	3,342 (1,895)	1,339	0	0	0
	ort of The Dalles	6/30/2013	Contribution	5.4 5.6	2.4 1.6	(739)	(4,549)		(1,895)		(759)	0	0	0
	ak Lodge Water District	6/30/2016	Proportion	5.3	4.3	(148,144)	(120,192)		(27,952)		(27,952)	(27,952)	(8,384)	0
	ak Lodge Water District	6/30/2016	Contribution	5.3	4.3	45,311	36,762	8,549	8,549	8,549	8,549	8,549	2,566	0
	ak Lodge Water District	6/30/2015	Proportion	5.3	3.3	(110,562)	(68,840)		(20,861)	(20,861)	(20,861)	(6,257)	0	0
	ak Lodge Water District	6/30/2015	Contribution	5.3	3.3	36,797	22,911	6,943	6,943	6,943	6,943	2,082	0	0
	ak Lodge Water District	6/30/2014	Proportion	5.4	2.4	(2,222)	(989)	(411)	(411)		(167)	0	0	0
	ak Lodge Water District	6/30/2014	Contribution	5.4	2.4	(35,941)	(15,973)		(6,656)		(2,661)	0	0	0
	ak Lodge Water District	6/30/2013	Contribution	5.6	1.6	(8,739)	(2,495)		(1,561)		0	0	0	0
	ort of Astoria	6/30/2016	Proportion	5.3	4.3	(35,655)	(28,928)	(6,727)	(6,727)		(6,727)	(6,727)	(2,020)	0
	ort of Astoria	6/30/2016	Contribution	5.3	4.3	43,208	35,056	8,152	8,152	8,152	8,152	8,152	2,448	0
	ort of Astoria	6/30/2015	Proportion	5.3	3.3	(22,250)	(13,854)	(4,198)	(4,198)		(4,198)	(1,260)	0	0
	ort of Astoria	6/30/2015	Contribution	5.3 5.4	3.3 2.4	32,440	20,198	6,121	6,121	6,121	6,121	1,835	0	0
	ort of Astoria	6/30/2014 6/30/2014	Proportion	5.4 5.4	2.4 2.4	(30,675) 7,367	(13,632) 3,275	(5,681) 1.364	(5,681) 1,364	(5,681) 1,364	(2,270) 547	0	0	0
	ort of Astoria	6/30/2014	Contribution	5.4 5.6	2.4 1.6			1,364 4.342			547	0	0	0
	ort of Astoria ultnomah Drainage	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	24,317 166,401	6,949 135,005	4,342 31,396	4,342 31,396	2,607 31,396	0 31,396	0 31,396	9,421	0
	ultnoman Drainage ultnomah Drainage	6/30/2016	Contribution	5.3	4.3 4.3	166,401 57,120	135,005 46,343	31,396 10,777	31,396 10,777	31,396 10,777	31,396 10,777	31,396 10,777	9,421 3,235	0
	ultnoman Drainage ultnomah Drainage	6/30/2015	Proportion	5.3	4.3 3.3	86,729	46,343 54,001	16,364	16,364	16,364	16,364	4,909	3,235	(
	ultnoman Drainage ultnomah Drainage	6/30/2015	Contribution	5.3	3.3	86,729 64,393	54,001 40,093	16,364 12,150	16,364 12,150	16,364 12,150	16,364 12,150	4,909 3,643	0	C
													0	0
												-	0	0
Mul	ultnomah Drainage ultnomah Drainage	6/30/2014 6/30/2014	Proportion Contribution		5.4 5.4	5.4 2.4	5.4 2.4 37,592	5.4 2.4 37,592 16,709	5.4 2.4 37,592 16,709 6,961	5.4 2.4 37,592 16,709 6,961 6,961	5.4 2.4 37,592 16,709 6,961 6,961 6,961	5.4 2.4 37,592 16,709 6,961 6,961 6,961 2,787	5.4 2.4 37,592 16,709 6,961 6,961 6,961 2,787 0	5.4 2.4 37,592 16,709 6,961 6,961 6,961 2,787 0 0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2508	Multnomah Drainage	6/30/2013	Contribution	5.6	1.6	54,825	15,665	9,790	9,790	5,875	0	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	5.3	4.3	(11,163)	(9,057)		(2,106)					0
2510 2510	Horsefly Irrigation District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	9,835 41,041	7,979 25,553	1,856 7,744	1,856 7,744	1,856 7,744	1,856 7,744		555 0	0
2510 2510	Horsefly Irrigation District Horsefly Irrigation District	6/30/2015	Contribution	5.3	3.3	41,041	25,553	7,744 872	7,744 872	7,744 872			0	0
2510	Horsefly Irrigation District	6/30/2014	Proportion	5.4	2.4	(10,380)	(4,614)		(1,922)				0	0
2510	Horsefly Irrigation District	6/30/2014	Contribution	5.4	2.4	3,677	1,634	681	681	681	272		0	0
2510	Horsefly Irrigation District	6/30/2013	Contribution	5.6	1.6	3,121	893	557	557	336			0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	5.3	4.3	(9,708)	(7,876)		(1,832)				(548)	0
2511	Grants Pass Irrigation District	6/30/2016	Contribution	5.3	4.3	5,920	4,803	1,117	1,117	1,117				0
2511	Grants Pass Irrigation District	6/30/2015	Proportion	5.3	3.3	(51,491)	(32,061)	(9,715)	(9,715)	(9,715)	(9,715)	(2,916)	0	0
2511	Grants Pass Irrigation District	6/30/2015	Contribution	5.3	3.3	5,125	3,191	967	967	967	967	290	0	0
2511	Grants Pass Irrigation District	6/30/2014	Proportion	5.4	2.4	(6,868)	(3,052)		(1,272)				0	0
2511	Grants Pass Irrigation District	6/30/2014	Contribution	5.4	2.4	(20,858)	(9,269)		(3,863)			) 0	0	0
2511	Grants Pass Irrigation District	6/30/2013	Contribution	5.6	1.6	(22,390)	(6,398)		(3,998)			0	0	0
2512	Port of Portland	6/30/2016	Proportion	5.3	4.3	(3,646,427)	(2,958,422)		(688,005)					0
2512	Port of Portland	6/30/2016	Contribution	5.3	4.3	(929,592)	(754,197)		(175,395)				(52,617)	0
2512 2512	Port of Portland Port of Portland	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	3,964,238 (1,093,264)	2,468,300 (680,712)	747,969 (206,276)	747,969 (206,276)	747,969 (206,276)	747,969 (206,276)		0	0
2512 2512	Port of Portland Port of Portland	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(1,093,264)	(680,712)		(206,276)				0	0
2512 2512	Port of Portland Port of Portland	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(176,499)	(78,444) (722,181)		(32,685)				0	0
2512 2512	Port of Portland Port of Portland	6/30/2014	Contribution	5.4	1.6	(1,024,908)	(297,363)		(300,909)			) 0	0	0
2513	Port of Coos Bay	6/30/2016	Proportion	5.3	4.3	(10,316)	(8,370)		(1,946)			•	(586)	0
2513	Port of Coos Bay	6/30/2016	Contribution	5.3	4.3	44,495	36,100	8,395	8,395	8,395	8,395		2,520	0
2513	Port of Coos Bay	6/30/2015	Proportion	5.3	3.3	(151,625)	(94,409)		(28,608)					0
2513	Port of Coos Bay	6/30/2015	Contribution	5.3	3.3	16,832	10,480	3,176	3,176	3,176			0	0
2513	Port of Coos Bay	6/30/2014	Proportion	5.4	2.4	(4,678)	(2,080)	(866)	(866)	(866)	(348)	) 0	0	0
2513	Port of Coos Bay	6/30/2014	Contribution	5.4	2.4	(72,026)	(32,012)	(13,338)	(13,338)	(13,338)	(5,336)	0	0	0
2513	Port of Coos Bay	6/30/2013	Contribution	5.6	1.6	(33,333)	(9,525)	(5,952)	(5,952)	(3,573)	) 0	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	5.3	4.3	(279,118)	(226,454)		(52,664)					0
2515	Klamath County Fire District 1	6/30/2016	Contribution	5.3	4.3	(80,901)	(65,637)		(15,264)					0
2515	Klamath County Fire District 1	6/30/2015	Proportion	5.3	3.3	(626,486)	(390,076)		(118,205)				0	0
2515	Klamath County Fire District 1	6/30/2015	Contribution	5.3	3.3	252,737	157,365	47,686	47,686	47,686	47,686		0	0
2515	Klamath County Fire District 1	6/30/2014	Proportion	5.4	2.4	(278,267)	(123,674)		(51,531)	(51,531)			0	0
2515	Klamath County Fire District 1	6/30/2014	Contribution	5.4	2.4	(768,022)	(341,344)		(142,226)			) 0	0	0
2515 2518	Klamath County Fire District 1 Clackamas County Housing Authority	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(428,637) (144,335)	(122,469) (117,102)		(76,542) (27,233)			) (27,233)	(8.170)	0
2518	Clackamas County Housing Authority	6/30/2016	Contribution	5.3	4.3	57,811	46,903	10,908	10,908	10,908	10,908		3,271	0
2518	Clackamas County Housing Authority	6/30/2015	Proportion	5.3	3.3	(135,008)	(84.062)		(25.473)					0
2518	Clackamas County Housing Authority	6/30/2015	Contribution	5.3	3.3	38.805	24,161	7,322	7,322	7,322	7.322		0	0
2518	Clackamas County Housing Authority	6/30/2014	Proportion	5.4	2.4	29,011	12.895	5.372	5,372	5,372	2.151		0	0
2518	Clackamas County Housing Authority	6/30/2014	Contribution	5.4	2.4	(94,843)	(42,151)	(17,564)	(17,564)		(7,023)	) 0	0	0
2518	Clackamas County Housing Authority	6/30/2013	Contribution	5.6	1.6	3,820	1,092	682	682	410		0	0	0
2519	Portland Housing Authority	6/30/2016	Proportion	5.3	4.3	(466,882)	(378,791)	(88,091)	(88,091)	(88,091)	(88,091)	) (88,091)	(26,427)	0
2519	Portland Housing Authority	6/30/2016	Contribution	5.3	4.3	(142,708)	(115,782)	(26,926)	(26,926)	(26,926)	(26,926)	(26,926)	(8,078)	0
2519	Portland Housing Authority	6/30/2015	Proportion	5.3	3.3	240,669	149,851	45,409	45,409	45,409	45,409		0	0
2519	Portland Housing Authority	6/30/2015	Contribution	5.3	3.3	(100,900)	(62,824)		(19,038)	(19,038)			0	0
2519	Portland Housing Authority	6/30/2014	Proportion	5.4	2.4	(125,994)	(55,998)		(23,332)				0	0
2519	Portland Housing Authority	6/30/2014	Contribution	5.4	2.4	(462,528)	(205,569)		(85,653)				0	0
2519	Portland Housing Authority	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(200,770) (365,961)	(57,362)		(35,852)			•	(20.716)	0
2521 2521	League of Oregon Cities League of Oregon Cities	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(365,961) 379,285	(296,912) 307,722	(69,049) 71,563	(69,049) 71,563	(69,049) 71,563			(20,716)	0
2521	League of Oregon Cities  League of Oregon Cities	6/30/2015	Proportion	5.3	4.3 3.3	(473,238)	(294,658)		(89,290)					0
2521	League of Oregon Cities  League of Oregon Cities	6/30/2015	Contribution	5.3	3.3	261,266	162,676	49,295	49,295	49,295	49,295		0	0
2521	League of Oregon Cities	6/30/2014	Proportion	5.4	2.4	(9,941)	(4,418)		(1,841)				0	0
2521	League of Oregon Cities	6/30/2014	Contribution	5.4	2.4	(156,383)	(69,503)		(28,960)				0	0
2521	League of Oregon Cities	6/30/2013	Contribution	5.6	1.6	(103,087)	(29,455)		(18,408)			, 0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	5.3	4.3	(629,865)	(511,023)		(118,842)			) (118,842)	(35,655)	0
2522	Lane Council of Governments	6/30/2016	Contribution	5.3	4.3	304,356	246,930	57,426	57,426	57,426			17,226	0
2522	Lane Council of Governments	6/30/2015	Proportion	5.3	3.3	732,756	456,244	138,256	138,256	138,256	138,256		0	0
2522	Lane Council of Governments	6/30/2015	Contribution	5.3	3.3	196,195	122,159	37,018	37,018	37,018	37,018		0	0
2522	Lane Council of Governments	6/30/2014	Proportion	5.4	2.4	(320,949)	(142,644)		(59,435)				0	0
2522	Lane Council of Governments	6/30/2014	Contribution	5.4	2.4	(271,259)	(120,560)		(50,233)		(20,094)	0	0	0
2522	Lane Council of Governments	6/30/2013	Contribution	5.6	1.6	(217,376)	(62,108)		(38,817)		) 0	0	0	0
2524	Oak Lodge Sanitary District	6/30/2016	Proportion	5.3	4.3	(148,252)	(120,280)		(27,972)					0
2524	Oak Lodge Sanitary District	6/30/2016	Contribution	5.3	4.3	(21,558)	(17,490)		(4,068)					0
2524	Oak Lodge Sanitary District	6/30/2015	Proportion	5.3	3.3	(133,799)	(83,309)	(25,245)	(25,245)	(25,245)	(25,245)	(7,574)	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2524	Oak Lodge Sanitary District	6/30/2015	Contribution	5.3	3.3	25,276	15,738	4,769	4,769	4,769	4,769	1,431	0	(
2524 2524	Oak Lodge Sanitary District Oak Lodge Sanitary District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(21,260) (81,820)	(9,449) (36,364)	(3,937) (15,152)	(3,937) (15,152)		(1,575) (6,060)	0	0	(
2524	Oak Lodge Sanitary District	6/30/2013	Contribution	5.6	1.6	(55,762)	(15,930)	(9,958)	(9,958)		(6,060)	0	0	(
2526	Clatskanie PUD	6/30/2016	Proportion	5.3	4.3	(90,391)	(73,336)	(17,055)	(17,055)		(17,055)	(17,055)	(5,116)	
2526	Clatskanie PUD	6/30/2016	Contribution	5.3	4.3	148,898	120,804	28,094	28,094	28,094	28,094	28,094	8,428	,
2526	Clatskanie PUD	6/30/2015	Proportion	5.3	3.3	(203,684)	(126,822)		(38,431)	(38,431)	(38,431)	(11,529)	0	(
2526	Clatskanie PUD	6/30/2015	Contribution	5.3	3.3	166,337	103,569	31,384	31,384	31,384	31,384	9,417	0	(
2526	Clatskanie PUD	6/30/2014	Proportion	5.4	2.4	(143,594)	(63,821)	(26,591)	(26,591)	(26,591)	(10,639)	0	0	(
2526	Clatskanie PUD	6/30/2014	Contribution	5.4	2.4	(22,389)	(9,951)	(4,146)	(4,146)	(4,146)	(1,659)	0	0	(
2526	Clatskanie PUD	6/30/2013	Contribution	5.6	1.6	40,074	11,450	7,156	7,156	4,294	0	0	0	(
2527	Deschutes Valley Water District	6/30/2016	Proportion	5.3	4.3	40,347	32,734	7,613	7,613	7,613	7,613	7,613	2,282	(
2527	Deschutes Valley Water District	6/30/2016	Contribution	5.3	4.3	14,169	11,496	2,673	2,673	2,673	2,673	2,673	804	(
2527	Deschutes Valley Water District	6/30/2015	Proportion	5.3	3.3	(266,795)	(166,117)		(50,339)		(50,339)	(15,100)	0	(
2527	Deschutes Valley Water District	6/30/2015	Contribution	5.3	3.3	56,720	35,316	10,702	10,702	10,702	10,702	3,210	0	(
2527	Deschutes Valley Water District	6/30/2014	Proportion	5.4	2.4	(328)	(145)	(61)	(61)		(23)	0	0	(
2527 2527	Deschutes Valley Water District Deschutes Valley Water District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(39,250) (6,395)	(17,443) (1,827)	(7,269) (1,142)	(7,269) (1,142)		(2,905)	0	0	(
2527 2528	Columbia River Fire & Rescue	6/30/2016	Proportion	5.8	4.3	(0,395)	(1,827)	(32,296)	(32,296)		(32,296)	(32,296)	(9,691)	
2528	Columbia River Fire & Rescue Columbia River Fire & Rescue	6/30/2016	Contribution	5.3 5.3	4.3	(171,171)	(138,875)		(32,296)		(32,296)	(32,296)		
2528	Columbia River Fire & Rescue	6/30/2015	Proportion	5.3	3.3	(118,027)	(73,489)		(22,269)		(22,269)	(6,682)		
2528	Columbia River Fire & Rescue	6/30/2015	Contribution	5.3	3.3	13,263	8,259	2.502	2,502	2.502	2.502	753	0	
2528	Columbia River Fire & Rescue	6/30/2014	Proportion	5.4	2.4	74,726	33,212	13,838	13,838	13,838	5,536	0	Ö	
2528	Columbia River Fire & Rescue	6/30/2014	Contribution	5.4	2.4	(126,582)	(56,259)	(23,441)	(23,441)		(9,377)	0	0	
2528	Columbia River Fire & Rescue	6/30/2013	Contribution	5.6	1.6	34,920	9,976	6,236	6,236	3,740	(0,011)	0	Ö	
2529	East Fork Irrigation District	6/30/2016	Proportion	5.3	4.3	39,747	32,248	7,499	7,499	7,499	7,499	7,499	2,252	
2529	East Fork Irrigation District	6/30/2016	Contribution	5.3	4.3	1,630	1,322	308	308	308	308	308	90	
2529	East Fork Irrigation District	6/30/2015	Proportion	5.3	3.3	(7,641)	(4,757)	(1,442)	(1,442)	(1,442)	(1,442)	(431)	0	
2529	East Fork Irrigation District	6/30/2015	Contribution	5.3	3.3	7,865	4,897	1,484	1,484	1,484	1,484	445	0	(
2529	East Fork Irrigation District	6/30/2014	Proportion	5.4	2.4	1,059	471	196	196	196	79	0	0	(
2529	East Fork Irrigation District	6/30/2014	Contribution	5.4	2.4	1,821	810	337	337	337	136	0	0	
2529	East Fork Irrigation District	6/30/2013	Contribution	5.6	1.6	5,085	1,453	908	908	545	0	0	0	(
2530	River Road Water District	6/30/2016	Proportion	5.3	4.3	(41,167)	(33,400)	(7,767)	(7,767)		(7,767)	(7,767)		
2530	River Road Water District	6/30/2016	Contribution	5.3	4.3	(33,824)	(27,442)		(6,382)		(6,382)	(6,382)	(1,914)	
2530	River Road Water District	6/30/2015	Proportion	5.3	3.3	(56,703)	(35,305)	(10,699)	(10,699)		(10,699)	(3,208)	0	(
2530 2530	River Road Water District	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(37,159) (1,468)	(23,137) (652)	(7,011)	(7,011)		(7,011)	(2,104)	0	(
2530	River Road Water District River Road Water District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(52,306)	(23,248)	(272) (9,686)	(272) (9,686)		(108) (3,876)	0	0	
2530	River Road Water District River Road Water District	6/30/2013	Contribution	5.6	1.6	(43,634)	(12,466)	(7,792)	(7,792)		(3,076)	0	0	
2531	Oregon School Boards Association	6/30/2016	Proportion	5.3	4.3	(85,529)	(69,391)	(16,138)	(16,138)		(16,138)	(16,138)	(4,839)	,
2531	Oregon School Boards Association	6/30/2016	Contribution	5.3	4.3	123,380	100,101	23,279	23,279	23,279	23,279	23,279	6,985	,
2531	Oregon School Boards Association	6/30/2015	Proportion	5.3	3.3	(201,281)	(125,325)	(37,978)	(37,978)		(37,978)	(11,391)	0,000	Č
2531	Oregon School Boards Association	6/30/2015	Contribution	5.3	3.3	97,670	60,814	18,428	18.428	18,428	18,428	5,530	Ö	
2531	Oregon School Boards Association	6/30/2014	Proportion	5.4	2.4	73,781	32,792	13,663	13,663	13,663	5,466	0,000	ő	
2531	Oregon School Boards Association	6/30/2014	Contribution	5.4	2.4	(113,425)	(50,410)	(21,005)	(21,005)		(8,400)	0	0	
2531	Oregon School Boards Association	6/30/2013	Contribution	5.6	1.6	(52,027)	(14,863)	(9,291)	(9,291)	(5,572)	0	0	0	
2533	Owyhee Irrigation District	6/30/2016	Proportion	5.3	4.3	(234,973)	(190,638)	(44,335)	(44,335)		(44,335)	(44,335)		
2533	Owyhee Irrigation District	6/30/2016	Contribution	5.3	4.3	88,296	71,636	16,660	16,660	16,660	16,660	16,660	4,996	
2533	Owyhee Irrigation District	6/30/2015	Proportion	5.3	3.3	(373,606)	(232,622)	(70,492)	(70,492)		(70,492)	(21,146)	0	(
2533	Owyhee Irrigation District	6/30/2015	Contribution	5.3	3.3	75,834	47,218	14,308	14,308	14,308	14,308	4,294	0	(
2533	Owyhee Irrigation District	6/30/2014	Proportion	5.4	2.4	(46,078)	(20,479)	(8,533)	(8,533)		(3,413)	0	0	
2533	Owyhee Irrigation District	6/30/2014	Contribution	5.4	2.4	12,614	5,606	2,336	2,336	2,336	934	0	0	(
2533	Owyhee Irrigation District	6/30/2013	Contribution	5.6	1.6	61,844	17,668	11,044	11,044	6,624	0	0	0	(
2535	Athena Cemetary Maintenance District 1	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
2535 2535	Athena Cemetary Maintenance District 1 Athena Cemetary Maintenance District 1	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	
2535 2535	Athena Cemetary Maintenance District 1 Athena Cemetary Maintenance District 1	6/30/2015	Proportion Contribution	5.3 5.3	3.3	0	0	0	0	0	0	0	0	
2535 2535	Athena Cemetary Maintenance District 1  Athena Cemetary Maintenance District 1	6/30/2015	Proportion	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	
2535	Athena Cemetary Maintenance District 1	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	
2535	Athena Cemetary Maintenance District 1	6/30/2014	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	
2536	Valley View Cemetery	6/30/2016	Proportion	5.3	4.3	0	0	n	0	0	0	0	n	
2536	Valley View Cemetery	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
2536	Valley View Cemetery	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2536	Valley View Cemetery	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
2536	Valley View Cemetery	6/30/2014	Proportion	5.4	2.4	Ö	0	ő	ő	0	0	0	o o	
2536	Valley View Cemetery	6/30/2014	Contribution	5.4	2.4	2,671	1,186	495	495	495	196	0	ő	
			Contribution	5.6	1.6	2.376	680	424	424	256	0	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3		Recognized in Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2538	Clackamas Vector Control	6/30/2016	Proportion	5.3	4.3	(181,143)	(146,965)		(34,178)		(34,178)	(34,178)		(
2538	Clackamas Vector Control	6/30/2016	Contribution	5.3	4.3	26,816	21,756	5,060	5,060	5,060	5,060	5,060	1,516	9
2538 2538	Clackamas Vector Control Clackamas Vector Control	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(2,812) 6,392	(1,750) 3,980	(531) 1,206	(531) 1,206	(531) 1,206	(531) 1,206	(157) 362	0	
2538	Clackamas Vector Control	6/30/2014	Proportion	5.4	2.4	2.748	1,221	509	509	509	203	0	0	
2538	Clackamas Vector Control	6/30/2014	Contribution	5.4	2.4	1,373	611	254	254	254	103	0	0	
2538	Clackamas Vector Control	6/30/2013	Contribution	5.6	1.6	13,204	3,772	2,358	2,358	1,414	0	0	0	
2540	West Extension Irrigation District	6/30/2016	Proportion	5.3	4.3	(69,880)	(56,695)		(13,185)		(13,185)	(13,185)	(3,955)	
2540	West Extension Irrigation District	6/30/2016	Contribution	5.3	4.3	1,254	1,017	237	237	237	237	237	69	
2540	West Extension Irrigation District	6/30/2015	Proportion	5.3	3.3	(21,454)	(13,358)	(4,048)	(4,048)	(4,048)	(4,048)	(1,214)	0	
2540	West Extension Irrigation District	6/30/2015	Contribution	5.3	3.3	(9,044)	(5,632)	(1,706)	(1,706)	(1,706)	(1,706)	(514)	0	(
2540	West Extension Irrigation District	6/30/2014	Proportion	5.4	2.4	3,267	1,452	605	605	605	242	0	0	(
2540	West Extension Irrigation District	6/30/2014	Contribution	5.4	2.4	(10,384)	(4,615)		(1,923)		(769)	0	0	(
2540	West Extension Irrigation District	6/30/2013	Contribution	5.6	1.6	(2,098)	(598)		(375)		0	0	0	
2541	Jackson County Vector Control District	6/30/2016	Proportion	5.3	4.3	105,085	85,258	19,827	19,827	19,827	19,827	19,827	5,950	
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(4,492) (135,323)	(3,644)		(848) (25.533)		(848) (25,533)	(848) (7.658)	(252)	
2541 2541	Jackson County Vector Control District Jackson County Vector Control District	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(135,323) 8.797	(84,257)	1,660	(25,533)	(25,533)	(25,533)	(7,658) 497	0	
2541 2541	Jackson County Vector Control District  Jackson County Vector Control District	6/30/2014	Proportion	5.3 5.4	3.3 2.4	21.352	5,477 9.490	3,954	3,954	3,954	1,582	497	0	
2541	Jackson County Vector Control District	6/30/2014	Contribution	5.4	2.4	(23,450)	(10,421)		(4,343)		(1,735)	0	0	
2541	Jackson County Vector Control District	6/30/2013	Contribution	5.6	1.6	4.144	1.184	740	740	(4,343)	(1,733)	0	0	
2542	Rainbow Water District	6/30/2016	Proportion	5.3	4.3	(14,303)	(11,604)	(2,699)	(2,699)	(2,699)	(2,699)	(2,699)	(808)	
2542	Rainbow Water District	6/30/2016	Contribution	5.3	4.3	22,069	17,905	4,164	4,164	4,164	4,164	4,164	1,249	
2542	Rainbow Water District	6/30/2015	Proportion	5.3	3.3	(68,206)	(42,468)	(12,869)	(12,869)	(12,869)	(12,869)	(3,861)	0	
2542	Rainbow Water District	6/30/2015	Contribution	5.3	3.3	16,158	10,060	3,049	3,049	3,049	3,049	913	0	(
2542	Rainbow Water District	6/30/2014	Proportion	5.4	2.4	6,597	2,931	1,222	1,222	1,222	487	0	0	(
2542	Rainbow Water District	6/30/2014	Contribution	5.4	2.4	(25,085)	(11,150)		(4,645)		(1,860)	0	0	(
2542	Rainbow Water District	6/30/2013	Contribution	5.6	1.6	(6,693)	(1,913)		(1,195)		0	0	0	
2544	Santa Clara Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(102,927)	(83,507)		(19,420)		(19,420)	(19,420)		
2544 2544	Santa Clara Rural Fire Protection District Santa Clara Rural Fire Protection District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	20,622 (28,553)	16,731	3,891	3,891	3,891	3,891	3,891	1,167	9
2544 2544	Santa Clara Rural Fire Protection District Santa Clara Rural Fire Protection District	6/30/2015	Proportion Contribution	5.3	3.3	(28,553)	(17,779) 629	(5,387) 191	(5,387) 191	(5,387) 191	(5,387)	(1,618) 56	0	
2544	Santa Clara Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	38,208	16,980	7,076	7,076	7,076	2,828	0	0	
2544	Santa Clara Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(6,003)	(2,667)		(1,112)		(443)	0	0	
2544	Santa Clara Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	17,044	4,868	3,044	3.044	1,824	(443)	0	0	
2545	Council of Governments	6/30/2016	Proportion	5.3	4.3	(86,568)	(70,234)		(16,334)		(16,334)	(16,334)	(4,898)	
2545	Council of Governments	6/30/2016	Contribution	5.3	4.3	2,611	2,118	493	493	493	493	493	146	
2545	Council of Governments	6/30/2015	Proportion	5.3	3.3	(86,250)	(53,702)	(16,274)	(16,274)	(16,274)	(16,274)	(4,880)	0	
2545	Council of Governments	6/30/2015	Contribution	5.3	3.3	52,648	32,780	9,934	9,934	9,934	9,934	2,978	0	
2545	Council of Governments	6/30/2014	Proportion	5.4	2.4	190,597	84,709	35,296	35,296	35,296	14,117	0	0	(
2545	Council of Governments	6/30/2014	Contribution	5.4	2.4	(189,549)	(84,243)		(35,102)		(14,039)	0	0	(
2545	Council of Governments	6/30/2013	Contribution	5.6	1.6	5,028	1,436	898	898	538	0	0	0	(
2547	Metzger Water District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2547	Metzger Water District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	9
2547 2547	Metzger Water District Metzger Water District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	
2547	Metzger Water District	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	
2549	Rogue River Fire District	6/30/2016	Proportion	5.3	4.3	95,024	77,095	17,929	17,929	17,929	17,929	17,929	5,379	
2549	Rogue River Fire District	6/30/2016	Contribution	5.3	4.3	8,609	6,985	1,624	1,624	1,624	1,624	1,624	489	
2549	Rogue River Fire District	6/30/2015	Proportion	5.3	3.3	(69,612)	(43,344)		(13,134)		(13,134)	(3,942)	0	
2549	Rogue River Fire District	6/30/2015	Contribution	5.3	3.3	32,710	20,366	6,172	6,172	6,172	6,172	1,850	0	
2549	Rogue River Fire District	6/30/2014	Proportion	5.4	2.4	54,659	24,293	10,122	10,122	10,122	4,049	0	0	
2549	Rogue River Fire District	6/30/2014	Contribution	5.4	2.4	(13,699)	(6,088)		(2,537)		(1,014)	0	0	
2549	Rogue River Fire District	6/30/2013	Contribution	5.6	1.6	18,356	5,244	3,278	3,278	1,966	. 0	. 0	. 0	
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	5.3	4.3	(97,497)	(79,101)		(18,396)		(18,396)	(18,396)		
2550	Nyssa Road Assessment District 2	6/30/2016	Contribution	5.3	4.3	38,521	31,253	7,268	7,268	7,268	7,268	7,268	2,181	9
2550	Nyssa Road Assessment District 2	6/30/2015	Proportion	5.3	3.3	(72,659)	(45,241)		(13,709)		(13,709)	(4,114)	0	
2550 2550	Nyssa Road Assessment District 2 Nyssa Road Assessment District 2	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	28,447 (9.881)	17,713 (4.391)	5,367	5,367 (1.830)	5,367 (1.830)	5,367 (731)	1,612	0	
2550 2550	Nyssa Road Assessment District 2 Nyssa Road Assessment District 2	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(9,881)	(4,391)	(1,830) 5,769	(1,830)	(1,830)	(731) 2,309	0	0	
2550 2550	Nyssa Road Assessment District 2 Nyssa Road Assessment District 2	6/30/2013	Contribution	5.4 5.6	2.4 1.6	21,171	13,847	3,769	3,781	2,266	2,309	0	0	
2550	Sandy Fire Department	6/30/2016	Proportion	5.3	4.3	84,708	68,725	15,983	15,983	15,983	15,983	15,983	4,793	
2551	Sandy Fire Department	6/30/2016	Contribution	5.3	4.3	14,423	11,702	2,721	2,721	2,721	2,721	2,721	4,793	
2551	Sandy Fire Department	6/30/2015	Proportion	5.3	3.3	(52,001)	(32,377)		(9,812)		(9,812)	(2,941)	0	
2551														



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Source of Employer-			Original Balance of Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Measurement Period +2 Expense	Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Subsequent Expense
2551	Sandy Fire Department	6/30/2014	Proportion	5.4	2.4	(91,689)	(40,752)	(16,979)	(16,979)	111111111111111111111111111111111111111	(6,794)	0	0	(
2551	Sandy Fire Department	6/30/2014	Contribution	5.4	2.4	23,179	10,303	4,292	4,292		1,719	0	0	Ċ
2551	Sandy Fire Department	6/30/2013	Contribution	5.6	1.6	(1,396)	(400)	(249)	(249)	(151)	0	0	0	(
2552	Winston-Dillard Fire District	6/30/2016	Proportion	5.3	4.3	17,573	14,257	3,316	3,316	3,316	3,316	3,316	993	(
2552	Winston-Dillard Fire District	6/30/2016	Contribution	5.3	4.3	61,871	50,197	11,674	11,674	11,674	11,674	11,674	3,501	(
2552	Winston-Dillard Fire District	6/30/2015	Proportion	5.3	3.3	(324,750)	(202,202)	(61,274)	(61,274)		(61,274)	(18,380)	0	(
2552	Winston-Dillard Fire District	6/30/2015	Contribution	5.3	3.3	107,214	66,756	20,229	20,229	20,229	20,229	6,069	0	(
2552 2552	Winston-Dillard Fire District Winston-Dillard Fire District	6/30/2014	Proportion	5.4 5.4	2.4	12,219 27.099	5,430 12.045	2,263 5.018	2,263 5.018	2,263 5.018	904 2.009	0	0	(
2552 2552	Winston-Dillard Fire District Winston-Dillard Fire District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	27,099 116,400	12,045 33,256	5,018 20.786	5,018 20.786	5,018 12,470	2,009	0	0	(
2552	Tangent Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(16,996)	(13,789)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(961)	
2553	Tangent Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	18.163	14,736	3,427	3,427	3,427	3.427	3,427	1,028	
2553	Tangent Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(14,073)	(8,763)	(2,655)	(2,655)		(2,655)	(798)		
2553	Tangent Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	11,488	7,152	2,168	2,168	2,168	2,168	648	0	
2553	Tangent Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	3,469	1,543	642	642	642	259	0	0	(
2553	Tangent Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(108)	(48)	(20)	(20)		(8)	0	0	
2553	Tangent Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	1,941	553	347	347	206	O	0	0	
2555	Monroe Fire Department	6/30/2016	Proportion	5.3	4.3	322	261	61	61	61	61	61	17	
2555	Monroe Fire Department	6/30/2016	Contribution	5.3	4.3	1,834	1,488	346	346	346	346	346	104	
2555	Monroe Fire Department	6/30/2015	Proportion	5.3	3.3	(508)	(316)	(96)	(96)		(96)	(28)	0	
2555	Monroe Fire Department	6/30/2015	Contribution	5.3	3.3	1,525	949	288	288	288	288	85	0	(
2555	Monroe Fire Department	6/30/2014	Proportion	5.4	2.4	1,529	680	283	283	283	114	0	0	
2555	Monroe Fire Department	6/30/2014	Contribution	5.4	2.4	92	41	17	17	17	7	0	0	(
2555	Monroe Fire Department	6/30/2013	Contribution	5.6	1.6	1,779	507	318	318	189	0	0	0	(
2556 2556	Jackson County Fire District 5	6/30/2016	Proportion	5.3 5.3	4.3 4.3	361,043 (46,525)	292,922 (37,747)	68,121 (8,778)	68,121	68,121 (8,778)	68,121 (8,778)	68,121	20,438 (2,635)	
2556	Jackson County Fire District 5 Jackson County Fire District 5	6/30/2016 6/30/2015	Contribution	5.3	4.3 3.3	(367,988)	(229,124)	(69,432)	(8,778) (69,432)		(69,432)	(8,778)		
2556	Jackson County Fire District 5  Jackson County Fire District 5	6/30/2015	Proportion Contribution	5.3	3.3	(5,498)	(229,124)	(1,037)	(1,037)		(1,037)	(20,828)		
2556	Jackson County Fire District 5  Jackson County Fire District 5	6/30/2014	Proportion	5.4	2.4	(28,580)	(12,701)	(5,293)	(5,293)		(2,115)	(313)	0	
2556	Jackson County Fire District 5	6/30/2014	Contribution	5.4	2.4	(171.852)	(76,380)	(31,824)	(31.824)		(12,732)	0	0	
2556	Jackson County Fire District 5	6/30/2013	Contribution	5.6	1.6	(119.886)	(34,254)	(21.408)	(21,408)		(12,732)	0	0	
2557	Estacada Fire Department	6/30/2016	Proportion	5.3	4.3	169,529	137,542	31,987	31.987	31.987	31.987	31.987	9.594	
2557	Estacada Fire Department	6/30/2016	Contribution	5.3	4.3	(57,964)	(47,027)	(10,937)	(10,937)	(10,937)	(10,937)	(10,937)		
2557	Estacada Fire Department	6/30/2015	Proportion	5.3	3.3	100,344	62,478	18,933	18,933	18,933	18,933	5,679	o o	· ·
2557	Estacada Fire Department	6/30/2015	Contribution	5.3	3.3	(63,604)	(39,602)	(12,001)	(12,001)	(12,001)	(12,001)	(3,599)	0	(
2557	Estacada Fire Department	6/30/2014	Proportion	5.4	2.4	84,701	37,646	15,685	15,685	15,685	6,276	0	0	(
2557	Estacada Fire Department	6/30/2014	Contribution	5.4	2.4	(56,115)	(24,939)	(10,392)	(10,392)		(4,155)	0	0	(
2557	Estacada Fire Department	6/30/2013	Contribution	5.6	1.6	(9,011)	(2,575)	(1,609)	(1,609)	(966)	0	0	0	(
2558	Boring Fire Department	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
2558	Boring Fire Department	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2558	Boring Fire Department	6/30/2015	Proportion	5.3	3.3	(1,623,101)	(1,010,611)	(306,245)	(306,245)		(306,245)	(91,876)	0	(
2558	Boring Fire Department	6/30/2015	Contribution	5.3	3.3 2.4	5,431	3,381	1,025	1,025	1,025	1,025 2.615	306	0	(
2558 2558	Boring Fire Department Boring Fire Department	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	35,330 (257,682)	15,701 (114,525)	6,543 (47,719)	6,543 (47,719)	6,543 (47,719)	(19,087)	0	0	
2558	Boring Fire Department	6/30/2013	Contribution	5.6	1.6	2,547	(114,525)	455	455	(47,719)	(19,067)	0	0	
2559	Keizer Fire Department	6/30/2016	Proportion	5.3	4.3	338,067	274,281	63,786	63,786	63,786	63,786	63,786	19,137	
2559	Keizer Fire Department	6/30/2016	Contribution	5.3	4.3	(6,634)	(5,382)	(1,252)	(1,252)		(1,252)	(1,252)		
2559	Keizer Fire Department	6/30/2015	Proportion	5.3	3.3	(233,320)	(145,274)	(44,023)	(44,023)		(44,023)	(13,205)		
2559	Keizer Fire Department	6/30/2015	Contribution	5.3	3.3	49,803	31,009	9,397	9,397	9,397	9,397	2,818	0	
2559	Keizer Fire Department	6/30/2014	Proportion	5.4	2.4	104,006	46,226	19,260	19,260	19,260	7,706	0	Ö	(
2559	Keizer Fire Department	6/30/2014	Contribution	5.4	2.4	(95,238)	(42,327)	(17,637)	(17,637)		(7,053)	0	0	(
2559	Keizer Fire Department	6/30/2013	Contribution	5.6	1.6	(4,998)	(1,430)	(892)	(892)		0	0	0	(
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	21,625	17,545	4,080	4,080	4,080	4,080	4,080	1,225	
2561	Jefferson Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(1,983)	(1,609)	(374)	(374)		(374)	(374)		
2561	Jefferson Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(27,575)	(17,169)	(5,203)	(5,203)		(5,203)	(1,560)		
2561	Jefferson Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(1,036)	(646)	(195)	(195)		(195)	(61)	0	
2561	Jefferson Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	16,481	7,325	3,052	3,052	3,052	1,221	0	0	
2561 2561	Jefferson Rural Fire Protection District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(21,444)	(9,531)	(3,971)	(3,971)		(1,589)	0	0	
2561 2562	Jefferson Rural Fire Protection District Odell Rural Fire Protection District	6/30/2013 6/30/2016	Contribution	5.6	1.6 4.3	(9,296) (1,952)	(2,656) (1,584)	(1,660) (368)	(1,660) (368)		(368)	(368)	(112)	
2562 2562	Odell Rural Fire Protection District Odell Rural Fire Protection District	6/30/2016	Proportion Contribution	5.3	4.3	(1,952)	12,260	2,851	(368)	2,851	2,851	2,851	856	
2562 2562	Odell Rural Fire Protection District Odell Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3 3.3	(95,632)	(59,544)	(18,044)	(18,044)		(18,044)	(5,412)		
2562	Odell Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	13,004	8,096	2,454	2,454	2,454	2,454	734	, 0	
2562	Odell Rural Fire Protection District	6/30/2013	Proportion	5.4	2.4	4,783	2,125	2,454	2,454	2,434	353	734	0	
2562	Odell Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(3,781)	(1,681)	(700)	(700)		(281)	0	0	
2562	Odell Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(5,761)	(1,001)	(106)	(106)		(201)	0	0	
								(.00)	(100)	(01)	U	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral A	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2563	Central Oregon Irrigation District	6/30/2016	Contribution	5.3	4.3	55,655	45,154	10,501	10,501	10,501	10,501	10,501	3,150	0
2563	Central Oregon Irrigation District	6/30/2015	Proportion	5.3	3.3	(50,525)	(31,459)	(9,533)	(9,533)		(9,533)	(2,860)	0	0
2563	Central Oregon Irrigation District	6/30/2015	Contribution	5.3	3.3	49,034	30,530	9,252	9,252	9,252	9,252	2,774	0	0
2563	Central Oregon Irrigation District	6/30/2014	Proportion	5.4	2.4	13,471	5,986	2,495	2,495	2,495	996	0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Contribution	5.4	2.4	(21,054)	(9,357)	(3,899)	(3,899)	(3,899)	(1,559)	0	0	0
2563	Central Oregon Irrigation District	6/30/2013	Contribution	5.6	1.6	27,954	7,986	4,992	4,992	2,994	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	5.3	4.3	(12,463)	(10,111)	(2,352)	(2,352)	(2,352)	(2,352)	(2,352)	(703)	0
2564	Illinois Valley Fire District	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(17,528)	(14,221)	(3,307)	(3,307)	(3,307)	(3,307)	(3,307)	(993)	0
2564 2564	Illinois Valley Fire District Illinois Valley Fire District	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	76,546 (21.022)	47,660 (13,090)	14,443 (3,966)	14,443 (3,966)	14,443 (3,966)	14,443 (3.966)	4,331 (1,192)	0	0
2564	Illinois Valley Fire District	6/30/2014	Proportion	5.4	2.4	57.711	25.650	10.687	10.687	10.687	4.276	(1,192)	0	0
2564	Illinois Valley Fire District	6/30/2014	Contribution	5.4	2.4	(34,494)	(15,330)	(6,388)	(6.388)	(6,388)	(2,554)	0	0	0
2564	Illinois Valley Fire District	6/30/2013	Contribution	5.6	1.6	(2,291)	(655)	(409)	(409)	(246)	(2,001)	0	0	Ö
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(9,352)	(7,587)	(1,765)	(1,765)		(1,765)	(1,765)	(527)	0
2567	Charleston Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	5,451	4,423	1,028	1,028	1,028	1,028	1,028	311	0
2567	Charleston Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(11,282)	(7,024)	(2,129)	(2,129)	(2,129)	(2,129)	(637)	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	8,115	5,053	1,531	1,531	1,531	1,531	460	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(571)	(253)	(106)	(106)	(106)	(41)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(2,613)	(1,161)	(484)	(484)		(193)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(379)	(107)	(68)	(68)		0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	5.3	4.3	109,740	89,034	20,706	20,706	20,706	20,706	20,706	6,210	0
2568 2568	Molalla Rural Fire Protection District 73	6/30/2016	Contribution	5.3 5.3	4.3 3.3	71,766	58,225	13,541	13,541	13,541	13,541	13,541 17,475	4,061	0
	Molalla Rural Fire Protection District 73	6/30/2015	Proportion			308,740	192,234	58,253	58,253	58,253	58,253		0	0
2568 2568	Molalla Rural Fire Protection District 73 Molalla Rural Fire Protection District 73	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	82,684 (18,007)	51,482 (8,002)	15,601 (3,335)	15,601 (3,335)	15,601 (3,335)	15,601 (1,332)	4,679	0	0
2568	Molalla Rural Fire Protection District 73  Molalla Rural Fire Protection District 73	6/30/2014	Contribution	5.4	2.4	59,167	26,296	10,957	10,957	10,957	4,382	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2013	Contribution	5.6	1.6	25,104	7,172	4,483	4.483	2,689	7,502	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	5.3	4.3	19,485	15,809	3,676	3,676	3,676	3,676	3,676	1,105	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Contribution	5.3	4.3	155,698	126,321	29,377	29,377	29,377	29,377	29,377	8,813	o o
2569	Central Oregon Intergovernmental Council	6/30/2015	Proportion	5.3	3.3	(242,415)	(150,937)	(45,739)	(45,739)	(45,739)	(45,739)	(13,720)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Contribution	5.3	3.3	176,609	109,965	33,322	33,322	33,322	33,322	9,999	0	Ö
2569	Central Oregon Intergovernmental Council	6/30/2014	Proportion	5.4	2.4	(89,149)	(39,622)	(16,509)	(16,509)	(16,509)	(6,604)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Contribution	5.4	2.4	(45,591)	(20,262)	(8,443)	(8,443)		(3,376)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2013	Contribution	5.6	1.6	(20,990)	(5,998)	(3,748)	(3,748)		0	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	5.3	4.3	(75,209)	(61,019)	(14,190)	(14,190)		(14,190)	(14,190)	(4,259)	0
2570	Port of St Helens	6/30/2016	Contribution	5.3	4.3	27,031	21,931	5,100	5,100	5,100	5,100	5,100	1,531	0
2570 2570	Port of St Helens Port of St Helens	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	16,534 17,996	10,294 11,206	3,120 3,395	3,120 3,395	3,120 3,395	3,120 3,395	934 1,021	0	0
2570	Port of St Helens	6/30/2013	Proportion	5.4	2.4	(4,004)	(1,781)	(741)	(741)	(741)	(299)	1,021	0	0
2570	Port of St Helens	6/30/2014	Contribution	5.4	2.4	(4,004)	(1,761)	25	(741)	(741)	(299)	0	0	0
2570	Port of St Helens	6/30/2013	Contribution	5.6	1.6	3.954	1,130	706	706	424	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	5.3	4.3	1,774	1,439	335	335	335	335	335	99	0
2571	Crystal Springs Water District	6/30/2016	Contribution	5.3	4.3	2,667	2,164	503	503	503	503	503	152	o o
2571	Crystal Springs Water District	6/30/2015	Proportion	5.3	3.3	67,841	42,241	12,800	12,800	12,800	12,800	3,841	0	0
2571	Crystal Springs Water District	6/30/2015	Contribution	5.3	3.3	(650)	(404)	(123)	(123)	(123)	(123)	(35)	0	0
2571	Crystal Springs Water District	6/30/2014	Proportion	5.4	2.4	(44,043)	(19,575)	(8,156)	(8,156)		(3,263)	O O	0	0
2571	Crystal Springs Water District	6/30/2014	Contribution	5.4	2.4	3,236	1,439	599	599	599	241	0	0	0
2571	Crystal Springs Water District	6/30/2013	Contribution	5.6	1.6	(16,208)	(4,632)	(2,894)	(2,894)	(1,738)	0	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	5.3	4.3	94,198	76,425	17,773	17,773	17,773	17,773	17,773	5,333	0
2572	Local Government Personnel Institute	6/30/2016	Contribution	5.3	4.3	22,502	18,256	4,246	4,246	4,246	4,246	4,246	1,272	0
2572	Local Government Personnel Institute	6/30/2015	Proportion	5.3	3.3	(373,559)	(232,593)	(70,483)	(70,483)		(70,483)	(21,144)	0	0
2572 2572	Local Government Personnel Institute Local Government Personnel Institute	6/30/2015	Contribution	5.3 5.4	3.3 2.4	21,731 19,024	13,531	4,100 3,523	4,100 3,523	4,100	4,100 1,409	1,231	0	0
2572 2572	Local Government Personnel Institute  Local Government Personnel Institute	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(39,541)	8,455 (17,575)	(7,322)	(7.322)	3,523 (7,322)	(2,931)	0	0	0
2572	Local Government Personnel Institute  Local Government Personnel Institute	6/30/2014	Contribution	5.4 5.6	1.6	(39,541)	(17,575)	(7,322) 1.127	1.127	(7,322)	(2,931)	0	0	0
2572	Goshen Fire District	6/30/2016	Proportion	5.3	4.3	(103,283)	(83,796)	(19.487)	(19.487)	(19,487)	(19,487)	(19.487)	(5,848)	0
2573	Goshen Fire District	6/30/2016	Contribution	5.3	4.3	(6,001)	(4,869)	(1,132)	(1,132)		(1,132)	(1,132)	(341)	n
2573	Goshen Fire District	6/30/2015	Proportion	5.3	3.3	42,905	26,715	8,095	8,095	8,095	8,095	2,430	0	0
2573	Goshen Fire District	6/30/2015	Contribution	5.3	3.3	(15,194)	(9,460)	(2,867)	(2,867)	(2,867)	(2,867)	(859)	0	0
2573	Goshen Fire District	6/30/2014	Proportion	5.4	2.4	(21,893)	(9,731)	(4,054)	(4,054)	(4,054)	(1,623)	0	0	0
2573	Goshen Fire District	6/30/2014	Contribution	5.4	2.4	9,918	4,407	1,837	1,837	1,837	733	0	0	0
2573	Goshen Fire District	6/30/2013	Contribution	5.6	1.6	(5,714)	(1,634)	(1,020)	(1,020)	(614)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	4.3	(22,822)	(18,516)	(4,306)	(4,306)	(4,306)	(4,306)	(4,306)	(1,292)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	4.3	13,726	11,136	2,590	2,590	2,590	2,590	2,590	776	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	3.3	(6,258)	(3,896)	(1,181)	(1,181)	(1,181)	(1,181)	(353)	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	3.3	1,206	750	228	228	228	228	66	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	2.4	11,427	5,079	2,116	2,116	2,116	847	0	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	2.4	(11,030)	(4,901)		(2,043)		(815)	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	1.6	(1,824)	(520)		(326)		0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(19,412)	(15,749)		(3,663)		(3,663)	(3,663)		0
2576 2576	Depoe Bay Rural Fire Protection District Depoe Bay Rural Fire Protection District	6/30/2016	Contribution	5.3 5.3	4.3 3.3	32,024 97,778	25,982 60,880		6,042 18,449	6,042 18,449	6,042 18,449	6,042 5,533	1,814	0
2576	Depoe Bay Rural Fire Protection District  Depoe Bay Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	97,778	60,880		18,449	18,449	18,449	5,533	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	4,057	1,804		751	751	302	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(7,511)	(3,338)		(1,391)		(556)	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	511	147		91	56	(550)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(175,610)	(142,476)		(33,134)	(33,134)	(33,134)	(33,134)	(9,940)	0
2579	La Pine Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	44,746	36,303	8,443	8,443	8,443	8,443	8,443		0
2579	La Pine Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(125,324)	(78,032)		(23,646)	(23,646)	(23,646)	(7,094)	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	23,370	14,552	4,409	4,409	4,409	4,409	1,325	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	3,705	1,647		686	686	275	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(71,363)	(31,718)		(13,215)		(5,288)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(43,448)	(12,412)		(7,759)		0	0	0	0
2580	Marion County Fire District 1	6/30/2016	Proportion	5.3	4.3	15,436	12,524		2,912	2,912	2,912	2,912	876	0
2580	Marion County Fire District 1	6/30/2016	Contribution	5.3	4.3	184,203	149,448		34,755	34,755	34,755	34,755	10,428	0
2580	Marion County Fire District 1	6/30/2015	Proportion	5.3	3.3	(670,500)	(417,482)		(126,509)		(126,509)	(37,955)	0	0
2580	Marion County Fire District 1	6/30/2015	Contribution	5.3	3.3	312,648	194,668		58,990	58,990	58,990	17,698	0	0
2580 2580	Marion County Fire District 1	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(80,316)	(35,697)		(14,873)		(5,951)	0	0	0
2580 2580	Marion County Fire District 1	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(53,145) 1,789,254	(23,619)		(9,842) 319,509	(9,842) 191,708	(3,935)	0	0	0
2580 2581	Marion County Fire District 1 Port of Umatilla	6/30/2013 6/30/2016	Contribution Proportion	5.8	4.3	(30,617)	511,217 (24,840)		(5,777)		(5,777)	(5,777)	(1,732)	0
2581	Port of Umatilla	6/30/2016	Contribution	5.3 5.3	4.3	(30,617)	(24,840)		(5,777)		(539)	(5,777)		0
2581	Port of Umatilla	6/30/2015	Proportion	5.3	3.3	(28,708)	(17,874)		(5,417)		(5,417)	(1,623)		0
2581	Port of Umatilla	6/30/2015	Contribution	5.3	3.3	(6,402)	(3,986)		(1,208)		(1,208)	(362)		0
2581	Port of Umatilla	6/30/2014	Proportion	5.4	2.4	22,762	10,117		4,215	4,215	1.687	(502)	,	0
2581	Port of Umatilla	6/30/2014	Contribution	5.4	2.4	(20,580)	(9,147)		(3,811)		(1,525)	Ö	0	0
2581	Port of Umatilla	6/30/2013	Contribution	5.6	1.6	(5,736)	(1,640)		(1,024)		0	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	5.3	4.3	(13,053)	(10,590)		(2,463)		(2,463)	(2,463)	(738)	0
2582	Talent Irrigation District	6/30/2016	Contribution	5.3	4.3	34,218	27,762		6,456	6,456	6,456	6,456	1,938	0
2582	Talent Irrigation District	6/30/2015	Proportion	5.3	3.3	(103,168)	(64,236)	(19,466)	(19,466)	(19,466)	(19,466)	(5,838)	0	0
2582	Talent Irrigation District	6/30/2015	Contribution	5.3	3.3	28,201	17,559	5,321	5,321	5,321	5,321	1,596	0	0
2582	Talent Irrigation District	6/30/2014	Proportion	5.4	2.4	(1,376)	(611)	(255)	(255)	(255)	(101)	0	0	0
2582	Talent Irrigation District	6/30/2014	Contribution	5.4	2.4	(28,991)	(12,884)		(5,369)		(2,146)	0	0	0
2582	Talent Irrigation District	6/30/2013	Contribution	5.6	1.6	(13,748)	(3,928)		(2,455)		0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	5.3	4.3	(17,496)	(14,195)		(3,301)	(3,301)	(3,301)	(3,301)		0
2585	Rogue River Valley Irrigation District	6/30/2016	Contribution	5.3	4.3	21,872	17,745		4,127	4,127	4,127	4,127	1,237	0
2585	Rogue River Valley Irrigation District	6/30/2015	Proportion	5.3	3.3	17,023	10,599		3,212	3,212	3,212	963	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Contribution	5.3	3.3	20,436	12,724		3,856	3,856	3,856	1,156	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Proportion	5.4	2.4 2.4	(12,281)	(5,459)		(2,274)		(911)	0	0	0
2585 2585	Rogue River Valley Irrigation District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	17,438 19,037	7,751 5,441	3,229 3,399	3,229 3,399	3,229 2,042	1,293	0	0	0
2587	Rogue River Valley Irrigation District Tualatin Valley Irrigation District	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	(38,042)	(30,864)		(7,178)		(7,178)	(7,178)	(2,152)	0
2587	Tualatin Valley Irrigation District	6/30/2016	Contribution	5.3	4.3	6,605	5,359		1,246	1,246	1,246	1,246	375	0
2587	Tualatin Valley Irrigation District	6/30/2015	Proportion	5.3	3.3	(63,888)	(39,780)		(12,054)		(12,054)	(3,618)		Ö
2587	Tualatin Valley Irrigation District	6/30/2015	Contribution	5.3	3.3	(1,134)	(706)		(214)		(214)	(64)		0
2587	Tualatin Valley Irrigation District	6/30/2014	Proportion	5.4	2.4	11,790	5,241		2,183	2,183	875	0.0	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Contribution	5.4	2.4	(16,395)	(7,287)		(3,036)		(1,215)	ő	0	0
2587	Tualatin Valley Irrigation District	6/30/2013	Contribution	5.6	1.6	(2,467)	(703)		(441)		o o	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(107,107)	(86,898)	(20,209)	(20,209)		(20,209)	(20,209)	(6,062)	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(13,638)	(11,065)	(2,573)	(2,573)	(2,573)	(2,573)	(2,573)	(773)	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	269,549	167,833		50,858	50,858	50,858	15,259	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(20,447)	(12,731)		(3,858)		(3,858)	(1,157)	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	45,770	20,342		8,476	8,476	3,390	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(12,489)	(5,550)		(2,313)		(924)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	7,564	2,160		1,351	809	. 0	. 0	0	0
2589	West Slope Water District	6/30/2016	Proportion	5.3	4.3	(201,232)	(163,264)		(37,968)		(37,968)	(37,968)		0
2589	West Slope Water District	6/30/2016	Contribution	5.3	4.3	41,085	33,333		7,752	7,752	7,752	7,752		0
2589	West Slope Water District	6/30/2015	Proportion	5.3	3.3	(40,627)	(25,297)		(7,665)		(7,665)	(2,302)	0	0
2589	West Slope Water District	6/30/2015	Contribution	5.3	3.3	12,131	7,553		2,289	2,289	2,289	686	0	0
2589	West Slope Water District	6/30/2014	Proportion	5.4	2.4	9,350	4,157		1,731	1,731	695	•	0	0
2589 2589	West Slope Water District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(4,065) 16.687	(1,806) 4,767		(753) 2,980	(753) 1,787	(300)	0	0	0
2589 2590	West Slope Water District	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(248,662)	4,767 (201,745)		2,980 (46,917)		(46,917)	(46,917)	(14,077)	0
2590 2590	Redmond Fire & Rescue Redmond Fire & Rescue	6/30/2016	Proportion Contribution	5.3 5.3	4.3	(248,662)	47,662		(46,917)	(46,917)	11,084	(46,917)	3,326	0
2090	reamond Fire & Resource	0/30/2010	COLITIDUTION	5.5	4.3	30,746	41,002	11,084	11,084	11,084	11,084	11,084	3,326	U



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number	Employer Name Redmond Fire & Rescue	Recognition	Specific Deferral A			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2590 2590	Redmond Fire & Rescue	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(141,365) 62,770	(88,019) 39,084	(26,673) 11.843	(26,673) 11,843	(26,673) 11,843	(26,673) 11.843	(8,000) 3,555	0	(
2590	Redmond Fire & Rescue	6/30/2014	Proportion	5.4	2.4	161,463	71,760	29,901	29,901	29,901	11,958	3,333	0	(
2590	Redmond Fire & Rescue	6/30/2014	Contribution	5.4	2.4	(48,240)	(21,441)	(8,933)	(8,933)	(8,933)	(3,575)	0	0	Č
2590	Redmond Fire & Rescue	6/30/2013	Contribution	5.6	1.6	45,663	13,047	8,154	8,154	4,893	0	0	0	
2592	Medford Irrigation District	6/30/2016	Proportion	5.3	4.3	39,406	31,971	7,435	7,435	7,435	7,435	7,435	2,231	Ċ
2592	Medford Irrigation District	6/30/2016	Contribution	5.3	4.3	(14,536)	(11,793)	(2,743)	(2,743)		(2,743)	(2,743)		(
2592	Medford Irrigation District	6/30/2015	Proportion	5.3	3.3	(56,263)	(35,031)	(10,616)	(10,616)	(10,616)	(10,616)	(3,183)	0	(
2592	Medford Irrigation District	6/30/2015	Contribution	5.3	3.3	2,963	1,845	559	559	559	559	168	0	
2592	Medford Irrigation District	6/30/2014	Proportion	5.4	2.4	(24)	(12)		(4)	(4)	(4)	0	0	
2592	Medford Irrigation District	6/30/2014	Contribution	5.4	2.4	(19,391)	(8,618)	(3,591)	(3,591)	(3,591)	(1,436)	0	0	
2592	Medford Irrigation District	6/30/2013	Contribution	5.6	1.6	(5,496)	(1,572)	(981)	(981)	(591)	0	0	0	
2594	Metro	6/30/2016	Proportion	5.3	4.3	3,792,989	3,077,331	715,658	715,658	715,658	715,658	715,658	214,699	
2594 2594	Metro Metro	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(605,616) (236,635)	(491,349) (147,339)	(114,267) (44,648)	(114,267) (44,648)	(114,267) (44,648)	(114,267) (44,648)	(114,267) (13,395)	(34,281)	
2594 2594	Metro	6/30/2015	Contribution	5.3	3.3	(557,031)	(346,831)	(105,100)	(105,100)	(105,100)	(105,100)	(31,531)	0	
2594	Metro	6/30/2014	Proportion	5.4	2.4	762,699	338,976	141,241	141,241	141,241	56,494	(31,331)	0	
2594	Metro	6/30/2014	Contribution	5.4	2.4	(2,014,325)	(895,256)	(373,023)	(373,023)	(373,023)	(149,210)	0	0	
2594	Metro	6/30/2013	Contribution	5.6	1.6	(869,941)	(248,553)	(155,347)	(155,347)	(93,206)	(1-3,210)	0	0	
2595	Canby Fire District	6/30/2016	Proportion	5.3	4.3	(461,080)	(374,084)	(86,996)	(86,996)	(86,996)	(86,996)	(86,996)	(26,100)	
2595	Canby Fire District	6/30/2016	Contribution	5.3	4.3	66,012	53,557	12,455	12,455	12,455	12,455	12,455	3,737	
2595	Canby Fire District	6/30/2015	Proportion	5.3	3.3	(145,516)	(90,604)	(27,456)	(27,456)	(27,456)	(27,456)	(8,236)	0	
2595	Canby Fire District	6/30/2015	Contribution	5.3	3.3	37,191	23,157	7,017	7,017	7,017	7,017	2,106	0	
2595	Canby Fire District	6/30/2014	Proportion	5.4	2.4	19,719	8,763	3,652	3,652	3,652	1,459	0	0	(
2595	Canby Fire District	6/30/2014	Contribution	5.4	2.4	33,325	14,812	6,171	6,171	6,171	2,470	0	0	
2595	Canby Fire District	6/30/2013	Contribution	5.6	1.6	31,465	8,989	5,619	5,619	3,370	0	0	0	
2596	Bend Parks & Recreation	6/30/2016	Proportion	5.3	4.3	(250,183)	(202,979)	(47,204)	(47,204)		(47,204)	(47,204)		
2596	Bend Parks & Recreation	6/30/2016	Contribution	5.3	4.3	183,653	149,001	34,652	34,652	34,652	34,652	34,652	10,393	
2596	Bend Parks & Recreation	6/30/2015	Proportion	5.3	3.3	(90,815)	(56,545)	(17,135)	(17,135)		(17,135)	(5,140)	0	(
2596 2596	Bend Parks & Recreation Bend Parks & Recreation	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	130,896 84,404	81,502 37,514	24,697 15,630	24,697 15,630	24,697 15,630	24,697 6,254	7,411 0	0	
2596	Bend Parks & Recreation	6/30/2014	Proportion Contribution	5.4	2.4	(121,512)	(54,006)	(22,502)	(22,502)		(9,002)	0	0	
2596	Bend Parks & Recreation	6/30/2013	Contribution	5.6	1.6	(33.727)	(9.635)	(6.023)	(6,023)		(3,002)	0	0	
2597	Mapleton Water District	6/30/2016	Proportion	5.3	4.3	(3.921)	(3,181)	(740)	(740)		(740)	(740)	(221)	Č
2597	Mapleton Water District	6/30/2016	Contribution	5.3	4.3	4.869	3,950	919	919	919	919	919	274	(
2597	Mapleton Water District	6/30/2015	Proportion	5.3	3.3	(4,249)	(2,645)	(802)	(802)	(802)	(802)	(239)	0	(
2597	Mapleton Water District	6/30/2015	Contribution	5.3	3.3	3,941	2,453	744	744	744	744	221	0	(
2597	Mapleton Water District	6/30/2014	Proportion	5.4	2.4	(1,940)	(863)	(359)	(359)		(145)	0	0	(
2597	Mapleton Water District	6/30/2014	Contribution	5.4	2.4	2,062	916	382	382	382	152	0	0	(
2597	Mapleton Water District	6/30/2013	Contribution	5.6	1.6	1,934	554	345	345	209	0	0	0	(
2598	Marion County Housing Authority	6/30/2016	Proportion	5.3	4.3	14,625	11,866	2,759	2,759	2,759	2,759	2,759	830	(
2598	Marion County Housing Authority	6/30/2016	Contribution	5.3	4.3	(5,085)	(4,126)	(959)	(959)	(959)	(959)	(959)	(290)	(
2598	Marion County Housing Authority	6/30/2015	Proportion	5.3	3.3	21,382	13,314	4,034	4,034	4,034	4,034	1,212	0	(
2598	Marion County Housing Authority	6/30/2015	Contribution	5.3	3.3 2.4	(3,149)	(1,961)	(594)	(594)	(594)	(594)	(179)	0	(
2598 2598	Marion County Housing Authority Marion County Housing Authority	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(42,969)	(19,098)	(7,957)	(7,957)	(7,957)	(3,184)	0	0	(
2598	Marion County Housing Authority	6/30/2013	Contribution	5.6	1.6	(18,826)	(5,378)	(3,362)	(3,362)	(2,016)	0	0	0	(
2599	South Suburban Sanitary District	6/30/2016	Proportion	5.3	4.3	6,073	4,927	1,146	1,146	1,146	1,146	1,146	343	Č
2599	South Suburban Sanitary District	6/30/2016	Contribution	5.3	4.3	2,356	1,911	445	445	445	445	445	131	Č
2599	South Suburban Sanitary District	6/30/2015	Proportion	5.3	3.3	(50,334)	(31,340)	(9,497)	(9,497)		(9,497)	(2,849)		
2599	South Suburban Sanitary District	6/30/2015	Contribution	5.3	3.3	8,882	5,530	1,676	1,676	1,676	1,676	502	0	Ċ
2599	South Suburban Sanitary District	6/30/2014	Proportion	5.4	2.4	(12,168)	(5,409)	(2,253)	(2,253)		(903)	0	0	Ċ
2599	South Suburban Sanitary District	6/30/2014	Contribution	5.4	2.4	(34,053)	(15,135)	(6,306)	(6,306)	(6,306)	(2,523)	0	0	(
2599	South Suburban Sanitary District	6/30/2013	Contribution	5.6	1.6	(22,646)	(6,470)	(4,044)	(4,044)	(2,426)	0	0	0	(
2600	Winston-Dillard Water District	6/30/2016	Proportion	5.3	4.3	(20,608)	(16,720)	(3,888)	(3,888)	(3,888)	(3,888)	(3,888)	(1,168)	
2600	Winston-Dillard Water District	6/30/2016	Contribution	5.3	4.3	6,970	5,655	1,315	1,315	1,315	1,315	1,315	395	
2600	Winston-Dillard Water District	6/30/2015	Proportion	5.3	3.3	(35,537)	(22,127)	(6,705)	(6,705)		(6,705)	(2,012)	0	
2600 2600	Winston-Dillard Water District	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(84) 13,379	(52) 5,945	(16) 2,478	(16) 2,478	(16) 2,478	(16) 989	(4)	0	
2600 2600	Winston-Dillard Water District Winston-Dillard Water District	6/30/2014	Proportion	5.4 5.4	2.4 2.4	13,379 (14,435)	5,945 (6,416)	2,478 (2,673)	2,478 (2,673)		989 (1,070)	0	0	
2600	Winston-Dillard Water District Winston-Dillard Water District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	(14,435)	(6,416)	(2,673)	(2,673)	(2,673)	(1,070)	0	0	
2600	Baker Valley Irrigation District	6/30/2016	Proportion	5.8	4.3	(1,865)	4,485	1,043	1,043	1,043	1,043	1,043	313	
2601	Baker Valley Irrigation District	6/30/2016	Contribution	5.3	4.3	149	121	28	28	28	28	28	9	
2601	Baker Valley Irrigation District	6/30/2015	Proportion	5.3	3.3	(12,866)	(8,010)	(2,428)	(2,428)		(2,428)	(726)	0	
2601	Baker Valley Irrigation District	6/30/2015	Contribution	5.3	3.3	2,301	1,433	434	434	434	434	131	0	
2601	Baker Valley Irrigation District	6/30/2014	Proportion	5.4	2.4	3,170	1,409	587	587	587	235	0	0	
			Contribution	5.4	2.4	(1,538)	(683)	(285)	(285)		(113)	0	•	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral A			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2601	Baker Valley Irrigation District	6/30/2013	Contribution	5.6	1.6	(401)	(113)	(72)	(72)	(41)	0	0	0	(
2602 2602	Aumsville Rural Fire Protection District Aumsville Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3 4.3	29,303	23,774	5,529	5,529	5,529	5,529	5,529	1,658	(
2602	Aumsville Rural Fire Protection District  Aumsville Rural Fire Protection District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	(7,970) (28,354)	(6,466) (17,654)	(1,504)	(1,504)	(1,504)	(1,504)	(1,504)	(450)	(
			Proportion		3.3	(28,354) 1,491		(5,350)	(5,350)	(5,350)	(5,350)	(1,604)	0	(
2602	Aumsville Rural Fire Protection District	6/30/2015	Contribution	5.3			929	281	281	281	281	86	0	(
2602	Aumsville Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4 2.4	16,696	7,420	3,092	3,092	3,092	1,236	0	0	(
2602	Aumsville Rural Fire Protection District	6/30/2014	Contribution	5.4		(6,829)	(3,034)	(1,265)	(1,265)	(1,265)	(504)	0	0	7
2602	Aumsville Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	7,670	2,190	1,370	1,370	820	•	0	(400)	(
2603 2603	Corbett Water District Corbett Water District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(8,512) (1,160)	(6,906) (941)	(1,606) (219)	(1,606) (219)	(1,606) (219)	(1,606) (219)	(1,606) (219)	(482) (65)	(
													(65)	
2603 2603	Corbett Water District Corbett Water District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(24,839) (230)	(15,465) (144)	(4,687) (43)	(4,687) (43)	(4,687) (43)	(4,687) (43)	(1,404) (15)	0	
2603	Corbett Water District	6/30/2014	Proportion	5.4	2.4	4,660	2,071	863	863	863	345	(13)	0	
2603	Corbett Water District	6/30/2014	Contribution	5.4	2.4	(10,092)	(4.485)	(1,869)	(1,869)	(1,869)	(747)	0	0	
2603	Corbett Water District Corbett Water District	6/30/2013	Contribution	5.4 5.6	2.4 1.6	(3.094)	(4,485)	(1,869)	(1,869)	(1,869)	(747)	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	5.3	4.3	(17,566)	(14,252)	(3.314)	(3,314)	(3,314)	(3,314)	(3.314)	(996)	
2604	Netarts-Oceanside Sanitary District	6/30/2016	Contribution	5.3	4.3	(8,788)	(7,130)	(1,658)	(3,314)	(3,314)	(1,658)	(1,658)	(498)	
2604	Netarts-Oceanside Sanitary District	6/30/2015	Proportion	5.3	3.3	19,832	12,348	3,742	3.742	3,742	3.742	1,122	(498)	
2604	Netarts-Oceanside Sanitary District	6/30/2015	Contribution	5.3	3.3	(11,437)	(7,121)	(2,158)	(2,158)	(2,158)	(2,158)	(647)	0	
2604	Netarts-Oceanside Sanitary District  Netarts-Oceanside Sanitary District	6/30/2014	Proportion	5.3 5.4	3.3 2.4	(11,437)	(7,121) 5,244	2,186	(2,158)	(2,158)	(2,158)	(047)	0	
2604	Netarts-Oceanside Sanitary District	6/30/2014	Contribution	5.4	2.4	(14,123)	(6,278)	(2,615)	(2,615)	(2,615)	(1,048)	0	0	
2604	Netarts-Oceanside Sanitary District Netarts-Oceanside Sanitary District	6/30/2013	Contribution	5.4	2.4 1.6	(5,111)	(0,278)	(2,615)	(2,615)	(2,615)	(1,048)	0	0	
2605	Scio Fire District	6/30/2016	Proportion	5.3	4.3	23,980	19,455	4,525	4,525	4,525	4,525	4,525	1,355	
2605	Scio Fire District	6/30/2016	Contribution	5.3	4.3	(11.178)	(9,069)	(2.109)	(2.109)	(2,109)	(2.109)	(2.109)	(633)	
2605	Scio Fire District	6/30/2015	Proportion	5.3	3.3	53.496	33.308	10.094	10,094	10,094	10,094	3.026	(033)	
2605	Scio Fire District	6/30/2015	Contribution	5.3	3.3	(3,851)	(2,397)	(727)	(727)	(727)	(727)	(216)	0	
2605	Scio Fire District	6/30/2014	Proportion	5.4	2.4	(3,031)	(2,397)	(121)	(121)	(121)	(121)	(210)	0	
2605	Scio Fire District	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	
2605	Scio Fire District	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	
2606	West Valley Housing Authority	6/30/2016	Proportion	5.3	4.3	159,083	129,067	30,016	30,016	30,016	30,016	30,016	9,003	,
2606	West Valley Housing Authority West Valley Housing Authority	6/30/2016	Contribution	5.3	4.3	8,522	6,914	1,608	1,608	1,608	1,608	1,608	482	(
2606	West Valley Housing Authority  West Valley Housing Authority	6/30/2015	Proportion	5.3	3.3	(327,784)	(204,092)	(61.846)	(61.846)	(61,846)	(61.846)	(18.554)	462	
2606	West Valley Housing Authority West Valley Housing Authority	6/30/2015	Contribution	5.3	3.3	29,293	18.239	5.527	5.527	5.527	5.527	1.658	0	(
2606	West Valley Housing Authority West Valley Housing Authority	6/30/2014	Proportion	5.4	2.4	7.721	3.431	1,430	1,430	1,430	5,527	1,036	0	(
2606	West Valley Housing Authority  West Valley Housing Authority	6/30/2014	Contribution	5.4	2.4	(59.824)	(26.587)	(11.079)	(11,079)	(11,079)	(4,429)	0	0	
2606	West Valley Housing Authority West Valley Housing Authority	6/30/2013	Contribution	5.6	1.6	(22,023)	(6,291)	(3,933)	(3,933)	(2,358)	(4,429)	0	0	(
2607	Hoodland Fire District 74	6/30/2016	Proportion	5.3	4.3	87.476	70,971	16,505	16,505	16,505	16,505	16,505	4,951	(
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2016	Contribution	5.3	4.3	43,263	35,100	8.163	8.163	8.163	8.163	8.163	2,448	
2607	Hoodland Fire District 74	6/30/2015	Proportion	5.3	3.3	(226,843)	(141,241)	(42,801)	(42,801)	(42,801)	(42,801)	(12,838)	2,440	(
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2015	Contribution	5.3	3.3	50,843	31,657	9,593	9,593	9,593	9,593	2,878	0	(
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2014	Proportion	5.4	2.4	11,983	5,326	2,219	2,219	2,219	888	2,070	0	(
2607	Hoodland Fire District 74	6/30/2014	Contribution	5.4	2.4	(16,215)	(7,206)	(3,003)	(3,003)	(3,003)	(1,200)	0	0	(
2607	Hoodland Fire District 74 Hoodland Fire District 74	6/30/2013	Contribution	5.6	1.6	11,640	3,324	2,079	2,079	1,245	(1,200)	0	0	(
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	2,658	2,156	502	502	502	502	502	148	(
2608	Gaston Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	5,081	4,122	959	959	959	959	959	286	(
2608	Gaston Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(8,281)	(5,157)	(1,562)	(1,562)	(1,562)	(1,562)	(471)	0	(
2608	Gaston Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	4,292	2,672	810	810	810	(1,302)	242	0	(
2608	Gaston Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	3,234	1,437	599	599	599	239	0	0	
2608	Gaston Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(8,598)	(3,822)	(1,592)	(1,592)	(1,592)	(638)	0	0	
2608	Gaston Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(4,332)	(1,236)	(774)	(774)	(462)	(030)	0	0	(
2610	Turner Fire District	6/30/2016	Proportion	5.3	4.3	77.508	62.884	14.624	14.624	14.624	14.624	14.624	4.388	
2610	Turner Fire District	6/30/2016	Contribution	5.3	4.3	(5,438)	(4,412)	(1,026)	(1,026)	(1,026)	(1,026)	(1,026)	(308)	
2610	Turner Fire District	6/30/2015	Proportion	5.3	3.3	86.309	53,739	16,285	16,285	16,285	16,285	4.884	(308)	
2610	Turner Fire District	6/30/2015	Contribution	5.3	3.3	(969)	(603)	(183)	(183)	(183)	(183)	4,004 (54)	0	
2610	Turner Fire District Turner Fire District	6/30/2015	Proportion	5.3 5.4	3.3 2.4	9.097	4.042	1.685	1.685	(183)	672	(54)	0	
2610	Turner Fire District Turner Fire District	6/30/2014	Contribution	5.4 5.4	2.4	19.095	4,042 8.487	3,536	3,536	3,536	1.415	0	0	
2610	Turner Fire District	6/30/2013	Contribution	5.4	1.6	151,003	43.144	26,965	26,965	16.179	1,415	0	0	
2612	Community Services Consortium	6/30/2016	Proportion	5.8	4.3	(505,456)	(410,087)	(95,369)	(95,369)	(95,369)	(95,369)	(95,369)	(28,611)	
2612	Community Services Consortium  Community Services Consortium	6/30/2016	Contribution	5.3	4.3	37.186	30,170	7.016	7,016	7,016	7.016	7,016	2,106	
2612	Community Services Consortium  Community Services Consortium	6/30/2015		5.3	4.3 3.3	(393,590)	(245,066)	(74,262)	(74,262)	(74,262)	(74,262)	(22,280)	2,100	
			Proportion	5.3 5.3	3.3								0	
2612	Community Services Consortium	6/30/2015	Contribution			(36,282)	(22,590)	(6,846)	(6,846)	(6,846)	(6,846)	(2,052)	0	
2612	Community Services Consortium	6/30/2014	Proportion	5.4	2.4	(73,151)	(32,513)	(13,546)	(13,546)	(13,546)	(5,421)	0	0	
2612	Community Services Consortium	6/30/2014	Contribution	5.4	2.4	(147,751)	(65,668)	(27,361)	(27,361)	(27,361)	(10,946)	0	0	
2612	Community Services Consortium	6/30/2013	Contribution	5.6	1.6	(112,889)	(32,253)	(20,159)	(20,159)	(12,094)	(0.005)	(0.225)	(000)	
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	5.3	4.3	(12,164)	(9,869)	(2,295)	(2,295)	(2,295)	(2,295)	(2,295)	(689)	
2613 2613	Polk Soil & Water Conservation District Polk Soil & Water Conservation District	6/30/2016 6/30/2015	Contribution	5.3	4.3	5,749	4,664	1,085	1,085	1,085	1,085	1,085	324	
			Proportion	5.3	3.3	(22,595)	(14,069)	(4,263)	(4,263)	(4,263)	(4,263)	(1,280)	0	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2613	Polk Soil & Water Conservation District	6/30/2015	Contribution	5.3	3.3	2,181	1,357	412	412		412	121	0	(
2613	Polk Soil & Water Conservation District	6/30/2014	Proportion	5.4	2.4	(14,017)	(6,229)		(2,596)		(1,037)	0	0	(
2613 2613	Polk Soil & Water Conservation District Polk Soil & Water Conservation District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(4,574) (9,318)	(2,033) (2,662)		(847) (1,664)		(339)	0	0	(
2614	Mountain Valley Mental Health Program	6/30/2016	Proportion	5.3	4.3	(9,318)	(2,002)	(1,664)	(1,004)	(998)	0	0	0	(
2614	Mountain Valley Mental Health Program	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2614	Mountain Valley Mental Health Program	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2614	Mountain Valley Mental Health Program	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Č
2614	Mountain Valley Mental Health Program	6/30/2014	Proportion	5.4	2.4	Ö	0	Ö	ő	0	0	0	0	Č
2614	Mountain Valley Mental Health Program	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	Ċ
2614	Mountain Valley Mental Health Program	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	(
2615	Humanities Council	6/30/2016	Proportion	5.3	4.3	(7,093)	(5,755)	(1,338)	(1,338)	(1,338)	(1,338)	(1,338)	(403)	(
2615	Humanities Council	6/30/2016	Contribution	5.3	4.3	(9,624)	(7,808)		(1,816)		(1,816)	(1,816)		
2615	Humanities Council	6/30/2015	Proportion	5.3	3.3	(10,519)	(6,549)		(1,985)		(1,985)	(594)		(
2615	Humanities Council	6/30/2015	Contribution	5.3	3.3	(10,032)	(6,246)		(1,893)		(1,893)	(567)	0	(
2615	Humanities Council	6/30/2014	Proportion	5.4	2.4	(631)	(280)		(117)		(46)	0	0	(
2615 2615	Humanities Council Humanities Council	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(13,311) (11,217)	(5,916) (3,205)		(2,465)		(986)	0	0	(
2615 2616	Alcohol Safety Action Program	6/30/2013	Proportion	5.6 5.3	1.6 4.3	(11,217)	(3,205)	(2,003)	(2,003)	(1,202)	0	0	0	(
2616	Alcohol Safety Action Program  Alcohol Safety Action Program	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2616	Alcohol Safety Action Program	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2616	Alcohol Safety Action Program	6/30/2015	Contribution	5.3	3.3	Ö	0	Ö	ő	0	0	0	0	Č
2616	Alcohol Safety Action Program	6/30/2014	Proportion	5.4	2.4	Ö	0	ō	ō	0	0	0	0	Ċ
2616	Alcohol Safety Action Program	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	(
2616	Alcohol Safety Action Program	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	(
2617	Clean Water Services	6/30/2016	Proportion	5.3	4.3	1,046,517	849,061	197,456	197,456	197,456	197,456	197,456	59,237	(
2617	Clean Water Services	6/30/2016	Contribution	5.3	4.3	(2,506,463)	(2,033,545)		(472,918)		(472,918)	(472,918)		(
2617	Clean Water Services	6/30/2015	Proportion	5.3	3.3	(221,117)	(137,677)		(41,720)		(41,720)	(12,517)		(
2617	Clean Water Services	6/30/2015	Contribution	5.3	3.3	(116,276)	(72,398)		(21,939)		(21,939)	(6,581)	0	(
2617	Clean Water Services	6/30/2014	Proportion	5.4	2.4	99,922	44,410	18,504	18,504	18,504	7,402	0	0	(
2617 2617	Clean Water Services Clean Water Services	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(1,110,933) (668,217)	(493,749)		(205,728) (119,324)		(82,293)	0	0	(
2617	Estacada Cemetery District	6/30/2016	Proportion	5.3	4.3	(668,217)	(190,921)	(119,324)	(119,324)	(71,597)	0	0	0	(
2618	Estacada Cemetery District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2618	Estacada Cemetery District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2618	Estacada Cemetery District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Č
2618	Estacada Cemetery District	6/30/2014	Proportion	5.4	2.4	Ö	0	ő	ő	0	0	0	0	Č
2618	Estacada Cemetery District	6/30/2014	Contribution	5.4	2.4	981	435	182	182	182	71	0	0	Ċ
2618	Estacada Cemetery District	6/30/2013	Contribution	5.6	1.6	1,037	297	185	185	112	0	0	0	(
2619	Comprehensive Options For Drug Abusers	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
2619	Comprehensive Options For Drug Abusers	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2619	Comprehensive Options For Drug Abusers	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2619	Comprehensive Options For Drug Abusers	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
2619	Comprehensive Options For Drug Abusers	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
2619	Comprehensive Options For Drug Abusers	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	(
2619 2620	Comprehensive Options For Drug Abusers Jackson County Fire District 4	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(3,785)	0 (3,071)	(714)	(714)	0 (714)	0 (714)	0 (714	(215)	(
2620	Jackson County Fire District 4  Jackson County Fire District 4	6/30/2016	Proportion Contribution	5.3	4.3	(3,785)	38,479	8,949	(714) 8,949	(714) 8,949	(714) 8,949	8,949	2,683	(
2620	Jackson County Fire District 4  Jackson County Fire District 4	6/30/2015	Proportion	5.3	3.3	(52,701)	(32,813)		(9,944)		(9,944)	(2,981)		(
2620	Jackson County Fire District 4	6/30/2015	Contribution	5.3	3.3	18.245	11.361	3,442	3.442	3.442	3,442	1.035	0	(
2620	Jackson County Fire District 4	6/30/2014	Proportion	5.4	2.4	(18,050)	(8,021)		(3,343)		(1,335)	0	0	
2620	Jackson County Fire District 4	6/30/2014	Contribution	5.4	2.4	(5,275)	(2,344)	(977)	(977)	(977)	(390)	Ō	0	Ċ
2620	Jackson County Fire District 4	6/30/2013	Contribution	5.6	1.6	(5,803)	(1,659)	(1,036)	(1,036)		0	0	0	(
2623	Evans Valley Fire District 6	6/30/2016	Proportion	5.3	4.3	3,644	2,956	688	688	688	688	688	204	
2623	Evans Valley Fire District 6	6/30/2016	Contribution	5.3	4.3	1,124	912	212	212	212	212	212	64	(
2623	Evans Valley Fire District 6	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2623	Evans Valley Fire District 6	6/30/2015	Contribution	5.3	3.3	1,483	923		280	280	280	83	0	(
2623	Evans Valley Fire District 6	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
2623 2623	Evans Valley Fire District 6	6/30/2014 6/30/2013	Contribution	5.4 5.6	2.4 1.6	1,784 2,015	794 575	330 360	330 360	330 215	134	0	0	(
2623 2624	Evans Valley Fire District 6 Klamath Vector Control	6/30/2013	Contribution Proportion	5.6	1.6 4.3	2,015 11.692	5/5 9.486	2,206	2,206	215	2.206	2,206	662	(
2624 2624	Klamath Vector Control Klamath Vector Control	6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	11,692 858	9,486	2,206	2,206	2,206	2,206	2,206	662	(
2624	Klamath Vector Control	6/30/2015	Proportion	5.3	4.3 3.3	(100,930)	(62,844)		(19,043)		(19,043)	(5,715)		(
2624	Klamath Vector Control	6/30/2015	Contribution	5.3	3.3	1.907	1,187	360	360	360	360	107	n	(
2624	Klamath Vector Control	6/30/2014	Proportion	5.4	2.4	376	166	70	70	70	26	0	0	(
		6/30/2014	Contribution	5.4	2.4	(10,841)	(4,817)		(2,008)	(2,008)	(801)	0	0	Č
2624	Klamath Vector Control													



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 2625	Employer Name Port of Newport	Recognition		Amortization Period 5.3	Period 4.3	Outflow/(Inflow) 79,225	Outflow/(Inflow)	Expense 14,948	Expense 14,948	Expense 14.948	Expense	Expense 14,948	Expense	Subsequent Expense
2625	Port of Newport	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(53,335)	64,277 (43,272)		(10,063)	,	14,948 (10,063)	(10,063)	4,485 (3,020)	0
2625	Port of Newport	6/30/2015	Proportion	5.3	3.3	112,018	69,748	21,135	21,135	21,135	21,135	6,343	(3,020)	0
2625	Port of Newport	6/30/2015	Contribution	5.3	3.3	(35,222)	(21,930)		(6,646)		(6,646)	(1,992)	0	0
2625	Port of Newport	6/30/2014	Proportion	5.4	2.4	(98,598)	(43,821)		(18,259)			0	0	0
2625	Port of Newport	6/30/2014	Contribution	5.4	2.4	(10,615)	(4,717)	(1,966)	(1,966)	(1,966)	(785)	0	0	0
2625	Port of Newport	6/30/2013	Contribution	5.6	1.6	(44,275)	(12,651)	(7,906)	(7,906)	(4,745)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	5.3	4.3	(41,868)	(33,968)		(7,900)			(7,900)	(2,368)	0
2626	Tillamook Peoples Utility District	6/30/2016	Contribution	5.3	4.3	63,343	51,391	11,952	11,952	11,952	11,952	11,952	3,583	0
2626	Tillamook Peoples Utility District	6/30/2015	Proportion	5.3	3.3	(734,096)	(457,078)		(138,509)			(41,551)	0	0
2626	Tillamook Peoples Utility District	6/30/2015	Contribution	5.3	3.3	87,995	54,789	16,603	16,603	16,603	16,603	4,980	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(40,622) (346,275)	(18,053) (153,900)		(7,523) (64,125)			0	0	0
2626 2626	Tillamook Peoples Utility District Tillamook Peoples Utility District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	(346,275)	(153,900)		(33,799)			0	0	0
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	5.3	4.3	42.979	34.870	8.109	8.109	8.109	8.109	8.109	2.434	0
2628	McKenzie Fire And Rescue	6/30/2016	Contribution	5.3	4.3	(8,476)	(6,877)		(1,599)			(1,599)	(481)	0
2628	McKenzie Fire And Rescue	6/30/2015	Proportion	5.3	3.3	(37.555)	(23,383)		(7,086)			(2,125)	(101)	0
2628	McKenzie Fire And Rescue	6/30/2015	Contribution	5.3	3.3	(3,628)	(2,258)		(685)			(203)	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Proportion	5.4	2.4	13,104	5,823	2,427	2,427	2,427	969	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Contribution	5.4	2.4	(24,154)	(10,735)		(4,473)			0	Ō	0
2628	McKenzie Fire And Rescue	6/30/2013	Contribution	5.6	1.6	(7,338)	(2,098)	(1,310)	(1,310)	(788)	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2629 2629	Metropolitan Wastewater Management Commission Metropolitan Wastewater Management Commission	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2016	Proportion	5.3	4.3	79,107	64,181	14,926	14,926	14,926	14,926	14,926	4,477	0
2630	Sheridan Fire District	6/30/2016	Contribution	5.3	4.3	3,789	3.074	715	715	715	715	715	214	0
2630	Sheridan Fire District	6/30/2015	Proportion	5.3	3.3	(72,769)	(45,309)		(13,730)			(4,119)	0	0
2630	Sheridan Fire District	6/30/2015	Contribution	5.3	3.3	12,781	7,957	2,412	2,412	2,412		721	0	0
2630	Sheridan Fire District	6/30/2014	Proportion	5.4	2.4	4,567	2,029	846	846	846	337	0	0	0
2630	Sheridan Fire District	6/30/2014	Contribution	5.4	2.4	(22,322)	(9,920)	(4,134)	(4,134)	(4,134)	(1,652)	0	0	0
2630	Sheridan Fire District	6/30/2013	Contribution	5.6	1.6	(10,933)	(3,125)		(1,952)			0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	5.3	4.3	2,445	1,984	461	461	461	461	461	140	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Contribution	5.3	4.3	1,401	1,137	264	264	264	264	264	81	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Proportion	5.3	3.3	(32,298)	(20,110)		(6,094)			(1,828)	0	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Contribution	5.3	3.3	978	608	185	185	185	185	53	0	0
2631 2631	Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	2,035 (8,627)	904 (3,833)	377 (1,598)	377 (1,598)	377 (1,598)	150 (637)	0	0	0
2631	Arch Cape Water-Sanitary District Arch Cape Water-Sanitary District		Contribution	5.4 5.6	1.6	(3,484)	(3,833)		(1,598)			0	0	0
2632	Umpqua Regional Council of Governments	6/30/2013 6/30/2016	Proportion	5.3	4.3	(836)	(678)		(158)			(158)	(46)	0
2632	Umpqua Regional Council of Governments	6/30/2016	Contribution	5.3	4.3	(4,752)	(3,855)		(897)		(897)	(897)	(267)	0
2632	Umpqua Regional Council of Governments	6/30/2015	Proportion	5.3	3.3	583	363	110	110	110		33	(201)	0
2632	Umpqua Regional Council of Governments	6/30/2015	Contribution	5.3	3.3	(4,641)	(2,889)		(876)			(261)	ő	0
2632	Umpqua Regional Council of Governments	6/30/2014	Proportion	5.4	2.4	9,822	4,365	1,819	1,819	1,819	727	o o	Ö	0
2632	Umpqua Regional Council of Governments	6/30/2014	Contribution	5.4	2.4	(5,236)	(2,326)	(970)	(970)	(970)		0	Ō	0
2632	Umpqua Regional Council of Governments	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	5.3	4.3	154,389	125,259	29,130	29,130	29,130	29,130	29,130	8,739	0
2633	Port of Cascade Locks	6/30/2016	Contribution	5.3	4.3	(39,619)	(32,144)		(7,475)			(7,475)	(2,244)	0
2633	Port of Cascade Locks	6/30/2015	Proportion	5.3	3.3	59,830	37,252	11,289	11,289 (3.442)	11,289	11,289	3,385	0	0
2633	Port of Cascade Locks	6/30/2015	Contribution	5.3	3.3	(18,240)	(11,356)					(1,030)	0	0
2633 2633	Port of Cascade Locks Port of Cascade Locks	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(662) (16,033)	(293) (7,126)		(123) (2,969)			0	0	0
2633	Port of Cascade Locks Port of Cascade Locks	6/30/2013	Contribution	5.4 5.6	1.6	(16,033)	(7,126)		(2,969)			0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	5.3	4.3	(28,226)	(22,900)		(5,326)			(5,326)	(1,596)	n
2637	Northeast Oregon Housing Authority	6/30/2016	Contribution	5.3	4.3	(44,004)	(35,701)		(8,303)			(8,303)	(2,489)	0
2637	Northeast Oregon Housing Authority	6/30/2015	Proportion	5.3	3.3	(82,833)	(51,575)		(15,629)			(4,688)	(2, 103)	0
2637	Northeast Oregon Housing Authority	6/30/2015	Contribution	5.3	3.3	(40,738)	(25,366)		(7,686)		(7,686)	(2,308)	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Proportion	5.4	2.4	25,038	11,127	4,637	4,637	4,637	1,853	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Contribution	5.4	2.4	(60,682)	(26,971)	(11,237)	(11,237)	(11,237)	(4,497)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2013	Contribution	5.6	1.6	(34,455)	(9,843)	(6,153)	(6,153)			0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	5.3	4.3	(166,122)	(134,778)	(31,344)	(31,344)		(31,344)	(31,344)	(9,402)	(
2638	North Douglas County Fire and EMS	6/30/2016	Contribution	5.3	4.3	20,723	16,813	3,910	3,910	3,910	3,910	3,910	1,173	C
2638	North Douglas County Fire and EMS	6/30/2015	Proportion	5.3	3.3	(13,436)	(8,366)		(2,535)			(761)	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Contribution	5.3	3.3	(3,133)	(1,951)	(591)	(591)	(591)	(591)	(178)	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement			,		Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2638	North Douglas County Fire and EMS	6/30/2014	Proportion	5.4	2.4	5,000	2,222	926	926	926	370	0	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Contribution	5.4	2.4	(7,901)	(3,512)	(1,463)	(1,463)	(1,463)	(586)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2013	Contribution	5.6	1.6	2,261	645	404	404	241	0	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	5.3	4.3	(16,395)	(13,302)	(3,093)	(3,093)		(3,093)	(3,093)	(930)	0
2641	Suburban East Salem Water District	6/30/2016	Contribution	5.3	4.3	10,974	8,903	2,071	2,071	2,071	2,071	2,071	619	0
2641 2641	Suburban East Salem Water District	6/30/2015	Proportion	5.3 5.3	3.3 3.3	(30,351) 6.148	(18,897) 3,828	(5,727)	(5,727)	(5,727)	(5,727) 1.160	(1,716) 348	0	0
	Suburban East Salem Water District	6/30/2015	Contribution			., .		1,160	1,160	1,160	,		0	0
2641 2641	Suburban East Salem Water District Suburban East Salem Water District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(29,850) (16,376)	(13,266) (7,277)	(5,528) (3,033)	(5,528) (3,033)	(5,528) (3,033)	(2,210) (1,211)	0	0	0
2641	Suburban East Salem Water District	6/30/2014	Contribution	5.6	1.6	(21,565)	(6,161)	(3,851)	(3,851)	(2,310)	(1,211)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	48.235	39.134	9.101	9.101	9.101	9.101	9.101	2.730	0
2642	Dexter Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(2,392)	(1,941)	(451)	(451)	(451)	(451)	(451)		Ö
2642	Dexter Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(62,336)	(38,812)	(11,762)	(11,762)		(11,762)	(3,526)		0
2642	Dexter Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	5,111	3,183	964	964	964	964	291	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(504)	(225)	(93)	(93)	(93)	(39)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(1,504)	(667)	(279)	(279)	(279)	(109)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	1,768	504	316	316	188	0	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	5.3	4.3	(8,609)	(6,985)	(1,624)	(1,624)		(1,624)	(1,624)	(489)	0
2643	Sweet Home Cemetery	6/30/2016	Contribution	5.3	4.3	8,814	7,151	1,663	1,663	1,663	1,663	1,663	499	0
2643	Sweet Home Cemetery	6/30/2015	Proportion	5.3	3.3	(30,770)	(19,158)	(5,806)	(5,806)	(5,806)	(5,806)	(1,740)	0	0
2643 2643	Sweet Home Cemetery	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	7,129 752	4,439 335	1,345 139	1,345 139	1,345 139	1,345 57	404	0	0
2643 2643	Sweet Home Cemetery Sweet Home Cemetery	6/30/2014	Proportion Contribution	5.4 5.4	2.4	752 8.369	335	139 1,550	1,550	139 1.550	57 619	0	0	0
2643	Sweet Home Cemetery	6/30/2013	Contribution	5.6	1.6	9,463	2,703	1,690	1,690	1,013	019	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	5.3	4.3	(11,720)	(9,509)	(2,211)	(2,211)	(2,211)	(2,211)	(2,211)	(665)	0
2644	Lakeside Water District	6/30/2016	Contribution	5.3	4.3	7,107	5,766	1,341	1,341	1,341	1,341	1,341	402	0
2644	Lakeside Water District	6/30/2015	Proportion	5.3	3.3	(10,763)	(6,701)	(2,031)	(2,031)	(2,031)	(2,031)	(608)	0	0
2644	Lakeside Water District	6/30/2015	Contribution	5.3	3.3	4,720	2,938	891	891	891	891	265	0	Ö
2644	Lakeside Water District	6/30/2014	Proportion	5.4	2.4	(2,215)	(985)	(410)	(410)		(165)	0	0	0
2644	Lakeside Water District	6/30/2014	Contribution	5.4	2.4	2,361	1,050	437	437	437	176	0	0	0
2644	Lakeside Water District	6/30/2013	Contribution	5.6	1.6	3,503	999	626	626	373	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	26,971	21,882	5,089	5,089	5,089	5,089	5,089	1,526	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(3,665)	(2,973)	(692)	(692)		(692)	(692)		0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(29,906)	(18,620)	(5,643)	(5,643)		(5,643)	(1,691)		0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	6,093	3,793	1,150	1,150	1,150	1,150	343	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(1,911)	(849)	(354)	(354)	(354)	(141)	0	0	0
2645 2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(9,469) (1,730)	(4,207) (494)	(1,754)	(1,754)		(699)	0	0	0
2645 2646	Chiloquin Agency Lake Rural Fire Protection District Keno Rural Fire Protection District	6/30/2013 6/30/2016	Contribution Proportion	5.6	4.3	(1,730)	(494) 59.427	(309) 13.820	(309) 13.820	(185) 13.820	13.820	13.820	4.147	0
2646	Keno Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	2,500	2.028	472	472	472	472	472	4,147	0
2646	Keno Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(1,237)	(771)	(233)	(233)	(233)	(233)	(72)		0
2646	Keno Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	11,118	6,922	2,098	2,098	2,098	2,098	628	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	1,142	509	211	211	211	87	0	0	o o
2646	Keno Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	6,073	2,698	1,125	1,125	1,125	448	0	0	0
2646	Keno Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	8,549	2,441	1,527	1,527	914	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(51,626)	(41,885)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)		0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	13,989	11,350	2,639	2,639	2,639	2,639	2,639	794	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(67,978)	(42,326)	(12,826)	(12,826)	(12,826)	(12,826)	(3,848)		0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(5,483)	(3,413)	(1,035)	(1,035)	(1,035)	(1,035)	(308)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(4,378)	(1,945)	(811)	(811)	(811)	(323)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(27,395)	(12,176)	(5,073)	(5,073)		(2,030)	0	0	0
2647 2648	Crooked River Ranch Rural Fire Protection District Black Butte Ranch Rural Fire Protection District	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(12,889) (39,439)	(3,681) (31,998)	(2,302) (7,441)	(2,302) (7,441)	(1,379) (7,441)	(7,441)	(7,441)	(2,234)	0
2648	Black Butte Ranch Rural Fire Protection District  Black Butte Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(17,968)	(31,998)	(7,441)	(7,441)	(7,441)	(7,441)	(7,441)	(2,234)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3 3.3	(17,968)	17.683	(3,390)	(3,390)	(3,390)	5.358	(3,390)	(1,018)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(24.429)	(15,211)	(4.609)	(4.609)	(4.609)	(4.609)	(1,384)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	32,362	14.383	5,993	5,993	5,993	2,397	(1,504)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(75,081)	(33,369)	(13,904)	(13,904)	(13,904)	(5,561)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(42,010)	(12,002)	(7,502)	(7,502)		0	0	0	0
2649	Colton Fire Department	6/30/2016	Proportion	5.3	4.3	921	747	174	174	174	174	174	51	0
2649	Colton Fire Department	6/30/2016	Contribution	5.3	4.3	695	564	131	131	131	131	131	40	0
2649	Colton Fire Department	6/30/2015	Proportion	5.3	3.3	(5,529)	(3,443)	(1,043)	(1,043)		(1,043)	(314)	0	C
2649	Colton Fire Department	6/30/2015	Contribution	5.3	3.3	4,213	2,623	795	795	795	795	238	0	C
2649	Colton Fire Department	6/30/2014	Proportion	5.4	2.4	1,118	497	207	207	207	83	0	0	C
2649	Colton Fire Department	6/30/2014	Contribution	5.4	2.4	(1,480)	(658)	(274)	(274)	(274)	(110)	0	0	C
2649	Colton Fire Department Pleasant Hill Fire Department	6/30/2013	Contribution	5.6	1.6	1,049	301	187	187	114	0	0	0	0
2650		6/30/2016	Proportion	5.3	4.3	(2,282)	(1,851)	(431)	(431)	(431)	(431)	(431)	(127)	(



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2	Measurement Period +3			Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2650	Pleasant Hill Fire Department	6/30/2016	Contribution	5.3	4.3	(1,831)	(1,486)	(345)	(345)		(345)	(345)		0
2650 2650	Pleasant Hill Fire Department Pleasant Hill Fire Department	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	5,492 (1,518)	3,420 (946)	1,036 (286)	1,036 (286)	1,036 (286)	1,036 (286)	312 (88)		0
2650	Pleasant Hill Fire Department	6/30/2014	Proportion	5.4	2.4	2,438	1,085	451	(200) 451	(200) 451	183	(00)	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Contribution	5.4	2.4	(2,065)	(919)	(382)	(382)		(155)	0	0	0
2650	Pleasant Hill Fire Department	6/30/2013	Contribution	5.6	1.6	(985)	(281)	(176)	(176)		0	Ö	Ö	Ö
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(799)	(648)	(151)	(151)		(151)	(151)	(44)	0
2651	Imbler Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(76)	(62)	(14)	(14)	(14)	(14)	(14)	(6)	0
2651	Imbler Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(4,331)	(2,697)	(817)	(817)	(817)	(817)	(246)	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	456	284	86	86	86	86	26	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	356	158	66	66		26	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(678)	(300)		(126)		(48)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	716	204	128	128	76	0	(00.740)	(0.000)	0
2652 2652	The Oregon Consortium The Oregon Consortium	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(120,520) (24,656)	(97,780) (20,004)	(22,740) (4,652)	(22,740) (4,652)		(22,740) (4.652)	(22,740) (4,652)		0
2652	The Oregon Consortium  The Oregon Consortium	6/30/2015	Proportion	5.3	4.3 3.3	(24,656)	(20,004)	(4,652)	(4,652)		(4,052)	(4,652)		0
2652	The Oregon Consortium	6/30/2015	Contribution	5.3	3.3	2.799	1.743	528	528	528	528	(1,400)	0	0
2652	The Oregon Consortium	6/30/2014	Proportion	5.4	2.4	2,799	10.254	4.272	4.272	4,272	1.710	0	0	0
2652	The Oregon Consortium	6/30/2014	Contribution	5.4	2.4	81,228	36,102	15,042	15,042	15,042	6,018	0	0	0
2652	The Oregon Consortium	6/30/2013	Contribution	5.6	1.6	5,994	1,714	1,070	1,070	644	0,0.0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	5.3	4.3	(17,511)	(14,207)	(3,304)	(3,304)		(3,304)	(3,304)		0
2653	Umatilla Fire Department	6/30/2016	Contribution	5.3	4.3	(8,114)	(6,583)	(1,531)	(1,531)		(1,531)	(1,531)	(459)	0
2653	Umatilla Fire Department	6/30/2015	Proportion	5.3	3.3	(10,598)	(6,598)	(2,000)	(2,000)		(2,000)	(598)	0	0
2653	Umatilla Fire Department	6/30/2015	Contribution	5.3	3.3	269	167	51	51	51	51	14	0	0
2653	Umatilla Fire Department	6/30/2014	Proportion	5.4	2.4	(6,709)	(2,983)	(1,242)	(1,242)		(499)	0	0	0
2653	Umatilla Fire Department	6/30/2014	Contribution	5.4	2.4	(7,057)	(3,136)		(1,307)		(522)	0	0	0
2653	Umatilla Fire Department	6/30/2013	Contribution	5.6	1.6	(7,580)	(2,164)	(1,354)	(1,354)	(810)	0	0	0	0
2654 2654	Spring Valley Rural Fire Protection District Spring Valley Rural Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District  Spring Valley Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District  Spring Valley Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	Ö	ō	Ö
2655	North Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(9,595)	(7,785)	(1,810)	(1,810)	(1,810)	(1,810)	(1,810)	(545)	0
2655	North Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(5,771)	(4,682)	(1,089)	(1,089)		(1,089)	(1,089)		0
2655	North Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(13,942)	(8,680)	(2,631)	(2,631)	(2,631)	(2,631)	(787)		0
2655	North Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(6,641)	(4,135)		(1,253)		(1,253)	(376)	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	299	134	55	55	55	24	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(9,993)	(4,440)		(1,851)		(738)	0	0	0
2655 2657	North Bay Rural Fire Protection District	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(8,082)	(2,310) 604,578	(1,443)	(1,443)		440.000	440.000	40.470	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	5.3	4.3	745,178	(99,579)	140,600	140,600	140,600 (23,158)	140,600 (23,158)	140,600 (23,158)	42,178	0
2657	Mid-Willamette Valley Senior Service Agency Mid-Willamette Valley Senior Service Agency	6/30/2016 6/30/2015	Contribution Proportion	5.3	4.3 3.3	(122,737) 1,139,254	(99,579) 709,346	(23,158) 214,954	(23,158) 214,954	(23,158)	(23,158) 214,954	(23,158) 64,484	(6,947)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Contribution	5.3	3.3	(79,739)	(49,649)	(15,045)	(15,045)		(15,045)	(4,514)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Proportion	5.4	2.4	72,595	32,263	13,444	13,444	13,444	5,375	(4,514)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Contribution	5.4	2.4	(179,611)	(79,828)	(33,261)	(33,261)	(33,261)	(13,306)	ő	0	ő
2657	Mid-Willamette Valley Senior Service Agency	6/30/2013	Contribution	5.6	1.6	(94,426)	(26,978)	(16,862)	(16,862)		0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Proportion	5.3	4.3	14,440	11,715	2,725	2,725	2,725	2,725	2,725		0
2658	Salem Metropolitan Communication Agency	6/30/2016	Contribution	5.3	4.3	(22,349)	(18,132)	(4,217)	(4,217)		(4,217)	(4,217)		0
2658	Salem Metropolitan Communication Agency	6/30/2015	Proportion	5.3	3.3	18,476	11,504	3,486	3,486	3,486	3,486	1,046		0
2658	Salem Metropolitan Communication Agency	6/30/2015	Contribution	5.3	3.3	(19,677)	(12,251)		(3,713)		(3,713)	(1,112)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Proportion	5.4	2.4	522	231	97	97	97	37	0	0	0
2658 2658	Salem Metropolitan Communication Agency	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(18,828) (15,788)	(8,367)	(3,487) (2,819)	(3,487) (2,819)		(1,393)	0	0	0
2658	Salem Metropolitan Communication Agency Silverton Fire District	6/30/2013 6/30/2016	Contribution Proportion	5.6	1.6 4.3	(15,788) (14,109)	(4,512) (11,447)	(2,819)	(2,819)		(2,662)	(2,662)	(799)	0
2659	Silverton Fire District	6/30/2016	Contribution	5.3	4.3	19.871	16,122	3,749	3.749	3,749	3.749	3.749	1,126	0
2659	Silverton Fire District	6/30/2015	Proportion	5.3	3.3	(99,793)	(62,135)		(18,829)		(18.829)	(5.648)		0
2659	Silverton Fire District	6/30/2015	Contribution	5.3	3.3	20,808	12,956	3,926	3,926	3,926	3.926	1,178	0	0
2659	Silverton Fire District	6/30/2014	Proportion	5.4	2.4	7,965	3,540	1,475	1,475	1,475	590	0	o o	0
2659	Silverton Fire District	6/30/2014	Contribution	5.4	2.4	(9,947)	(4,421)	(1,842)	(1,842)		(737)	0	0	0
2659	Silverton Fire District	6/30/2013	Contribution	5.6	1.6	9,147	2,615	1,633	1,633	982	o o	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	5.3	4.3	(564,532)	(458,017)	(106,515)	(106,515)		(106,515)	(106,515)		0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Contribution	5.3	4.3	1,307,343	1,060,675	246,668	246,668	246,668	246,668	246,668	74,003	0
	Tualatin Valley Fire & Rescue	6/30/2015	Proportion	5.3	3.3	774,863	482,461	146,201	146,201	146,201	146,201	43,858	0	0
2660				_	_	·			· ·					
2660 2660 2660	Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue Tualatin Valley Fire & Rescue	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	653,347 107,990	406,801 47,996	123,273 19,998	123,273 19,998	123,273 19,998	123,273 8,000	36,982 0	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2660	Tualatin Valley Fire & Rescue	6/30/2014	Contribution	5.4	2.4	(436,202)	(193,868)		(80,778)		(32,312)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2013	Contribution	5.6	1.6 4.3	647 0	187	115	115 0	72	0	0	0	0
2661 2661	Lincoln County 911 Lincoln County 911	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Proportion	5.4	2.4	0	0	Ö	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Contribution	5.4	2.4	869	386	161	161	161	64	0	0	0
2662	East Central Oregon Association of Counties	6/30/2016	Proportion	5.3	4.3	718	583	135	135	135	135	135	43	0
2662	East Central Oregon Association of Counties	6/30/2016	Contribution	5.3	4.3	(2,809)	(2,279)	(530)	(530)		(530)	(530)	(159)	0
2662	East Central Oregon Association of Counties	6/30/2015	Proportion	5.3	3.3	2,053	1,279	387	387	387	387	118	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Contribution	5.3	3.3	(2,602)	(1,620)	(491)	(491)		(491)	(147)	) 0	0
2662	East Central Oregon Association of Counties	6/30/2014	Proportion	5.4	2.4	(376)	(166)		(70)		(26)	0		0
2662	East Central Oregon Association of Counties	6/30/2014	Contribution	5.4	2.4	(2,643)	(1,176)		(489)		(198)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2013	Contribution	5.6	1.6	(2,337)	(669)		(417)		0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	5.3	4.3	(227,349)	(184,453)		(42,896)		(42,896)	(42,896)		0
2663	Metropolitan Area Communications Commission	6/30/2016	Contribution	5.3	4.3	7,946	6,447	1,499	1,499	1,499	1,499	1,499		0
2663	Metropolitan Area Communications Commission	6/30/2015	Proportion	5.3	3.3	(59,532)	(37,068)		(11,232)		(11,232)	(3,372)		0
2663	Metropolitan Area Communications Commission	6/30/2015	Contribution	5.3	3.3	(12,189)	(7,589)		(2,300)		(2,300)	(689)	) 0	0
2663 2663	Metropolitan Area Communications Commission	6/30/2014	Proportion Contribution	5.4 5.4	2.4	12,083	5,369	2,238	2,238	2,238	893	0	0	0
2663 2663	Metropolitan Area Communications Commission	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	(72,628) (44,356)	(32,278)		(13,450) (7,921)		(5,378)	0	0	0
2663 2664	Metropolitan Area Communications Commission Applegate Valley Rural Fire Protection District 9	6/30/2013 6/30/2016	Proportion Proportion	5.6	1.6 4.3	(44,356) 76,863	(12,672) 62,361	(7,921) 14,502	(7,921) 14,502	(4,751) 14,502	14,502	14,502	4,353	0
2664	Applegate Valley Rural Fire Protection District 9  Applegate Valley Rural Fire Protection District 9	6/30/2016	Contribution	5.3	4.3	5,324	4,319	1,005	1,005	1,005	1,005	1,005		0
2664	Applegate Valley Rural Fire Protection District 9  Applegate Valley Rural Fire Protection District 9	6/30/2015	Proportion	5.3	3.3	(23,567)	(14,673)		(4,447)		(4,447)	(1,332)		0
2664	Applegate Valley Rural Fire Protection District 9  Applegate Valley Rural Fire Protection District 9	6/30/2015	Contribution	5.3	3.3	9,871	6,147	1,862	1,862	1,862	1,862	561		0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Proportion	5.4	2.4	11,849	5,267	2,194	2,194	2,194	879	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Contribution	5.4	2.4	2,997	1,332	555	555	555	222	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2013	Contribution	5.6	1.6	12,326	3,522	2,201	2,201	1,321	0	0	-	0
2665	N NE Community Mental Health Center	6/30/2016	Proportion	5.3	4.3	(7,207)	(5,847)		(1,360)		(1,360)	(1,360)	(407)	0
2665	N NE Community Mental Health Center	6/30/2016	Contribution	5.3	4.3	(12,429)	(10,084)		(2,345)		(2,345)	(2,345		0
2665	N NE Community Mental Health Center	6/30/2015	Proportion	5.3	3.3	(10,929)	(6,805)		(2,062)		(2,062)	(619)		0
2665	N NE Community Mental Health Center	6/30/2015	Contribution	5.3	3.3	(12,727)	(7,925)	(2,401)	(2,401)	(2,401)	(2,401)	(722	0	0
2665	N NE Community Mental Health Center	6/30/2014	Proportion	5.4	2.4	(841)	(373)	(156)	(156)	(156)	(61)	0	0	0
2665	N NE Community Mental Health Center	6/30/2014	Contribution	5.4	2.4	(16,478)	(7,325)	(3,051)	(3,051)	(3,051)	(1,223)	0	0	0
2665	N NE Community Mental Health Center	6/30/2013	Contribution	5.6	1.6	(13,912)	(3,976)	(2,484)	(2,484)	(1,492)	0	0	0	0
2666	Central City Concern	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2013	Contribution	5.6 5.3	1.6 4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Proportion			0	0	0	0	0	0	ŭ	0	0
2667 2667	Mental Health Services West Inc Mental Health Services West Inc	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Contribution	5.3 5.3	3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Contribution	5.3	4.3	Ō	ō	ō	ō	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	5.3	4.3	(99,548)	(80,765)		(18,783)		(18,783)	(18,783)		0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Contribution	5.3	4.3	19,160	15,545	3,615	3,615	3,615	3,615	3,615		0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Proportion	5.3	3.3	(41,343)	(25,741)		(7,801)		(7,801)	(2,338)		0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Contribution	5.3	3.3	3,445	2,145	650	650	650	650	195	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Proportion	5.4	2.4	19,404	8,625	3,593	3,593	3,593	1,439	0	0	C
2669	Roseburg Urban Sanitary Authority	6/30/2014	Contribution	5.4	2.4	(53,355)	(23,712)		(9,881)		(3,950)	0	0	C
2669	Roseburg Urban Sanitary Authority	6/30/2013	Contribution	5.6	1.6	(26,650)	(7,614)		(4,759)		0	0	0	C
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Proportion	5.3	4.3	(26,274)	(21,317)		(4,957)		(4,957)	(4,957)		0
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Contribution	5.3	4.3	(23,116)	(18,754)	(4,362)	(4,362)		(4,362)	(4,362)	(1,306)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Proportion	5.3	3.3	(40,324)	(25,108)	(7,608)	(7,608)	(7,608)	(7,608)	(2,284)		



Exhibit I

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

June 30, 2017 Measurement Date

All Noor Comman March Harth CT			Beginning of Measurement	Course of Found	Original	Demoisius Assertic	Original Palaman (	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Million Communication From Communication Communication (Communication Communication		Employer Name											Expense	Expense	Recognized in Subsequent Expense
A blood Community Moral Health City												(4,751)	(1,423)	0	0
All Note Community files well shall for   10,240   10,2									7	7	7	5	, o	0	0
Columbia 1 Columbia columbia   Co												(2,648)	0	0	0
2372   Columbe 91   Common prince   Description   Common prince   Common pri												0	0	0	0
Columbe of Communication Debted   6000015   Proportion   0.3   3.3   (15.2 (66)   69.4 (63)   62.6 (76)   62.7 (												(11,808)	(11,808)	(3,541)	0
Common   Common Common   Com												1,137	1,137	341	0
Calmania P1 Communication Disabel   6000744   Proportion   5-4   2-4   35500   44,033   6,227   6,227   6,227   6,227   7,278   7,27												(28,710)	(8,613)	0	0
Section   Columbia of 1 Communication Direct   Columbia of 1 Communication Direct   Columbia of 1 Communication Direct   Columbia of 1 Colum												3,726	1,118	0	U
Commission   Com												2,489 (3,170)	0	0	(
Recissor Water PLD												(3,170)	0	0	
Section   Sect												867	867	260	0
Recisioned Water PLD										3.298		3,298	3,298	989	Ö
Rodewood Water PUD	F	Rockwood Water PUD			5.3	3.3	(282,947)	(176,175)				(53,386)	(16,017)	0	0
Post-learned Waster PUD												1,703	513	0	Ċ
Booksenoon Wasen PUD	F	Rockwood Water PUD				2.4	(49,898)		(9,240)	(9,240)	(9,240)	(3,698)	0	0	C
Part Offices Library												(7,584)	0	0	C
2017   Port Officed Library   69002016   Proportion   5.3   4.3   (1,542)   (1,281)   (291)												0	0	0	C
Port Officed Libering   Port												2,376	2,376	711	(
Perf Officed Elbers    600/2015   Commission   5.3   3.3   0   0   0   0   0   0   0   0   0							(1,542)		(291)		, ,	(291)	(291)	(87)	(
Perf Officed Libersy							0		0	•	0	0	0	0	0
2073 Pert Offord Early (2021) Combustion 5.4 2.4 16 7 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3							(0.070)		•	•	(205)	0 (154)	0	0	0
2673   Port Offoot Lbmny   603(2015)   Contribution   5.6   1.6   (911)   (259)   (163)   (1		•						(924)			(385)	(154)	0	0	U
								(250)			(06)	0	0	0	0
2674   Nestucca Rural Fire Destrict   630/2016   Contribution   5.3   4.3   (4.316)   (3.502)   (814												12	12	2	0
2674   Nestucca Rural Fire District   600/2015   Proportion   5.3   3.3   3.5   3.5   3.5   293   293   293   293   294   29												(814)	(814)	(246)	0
2674   Nestucca Rural Fire District   6930015   Confribution   5.3   3.3   (6.537)   (6.388)   (1.799)												293	86	(240)	C
												(1,799)	(542)	Ö	Č
2674   Nestucca Rural Fire District   6302014   Contribution   5.4   2.4   (12.709)   (6.847)   (2.356)   (2.356)   (2.356)   (2.256)												1,490	` o´	0	Ċ
2674   Nestoca Rural Fire District	1	Nestucca Rural Fire District	6/30/2014	Contribution	5.4	2.4	(12,709)	(5,647)	(2,354)	(2,354)		(939)	0	0	Ċ
2875 Salmon Harbor-Douglas County (639/2016 Contribution 5.3 4.3 4,972 4,094 938 938 938 938 2876 Salmon Harbor-Douglas County (639/2015 Proportion 5.3 3.3 22,846 14.224 4,311 4,311 4,311 2875 Salmon Harbor-Douglas County (639/2015 Confribution 5.3 3.3 (939) (585) (177)	1	Nestucca Rural Fire District	6/30/2013	Contribution			(1,144)	(328)				0	0	0	C
2876 Salmon Hathor-Douglas County (63)02015 Proportion 5.3 3.3 12,846 14,224 4,311 4,311 4,311 (77) 2676 Salmon Hathor-Douglas County (63)02014 Proportion 5.4 2.4 17,733 7,881 3,284 3,28												(3,620)	(3,620)	(1,085)	C
2875   Salmon Harbor-Douglas County   60/30215   Confribution   5.3   3.3   (939)   (585)   (177)   (177)   (177)   (177)   (2875)   (28												938	938	282	C
2675 Salmon Harbor-Douglas County (630/2014 Proportion 5.4 2.4 (17.735 7.881 3.284 3												4,311	1,291	0	C
2675   Salmon Harbor-Douglas Country   6:30/2014   Contribution   5.4   2.4   (1,725)   (768)   (319)   (319)   (319)   (319)   (327)   (3267)												(177)	(54)	0	0
2875   Salmon Harbor-Douglas Courty   6/30/2015   Proportion   5.6   1.6   7.529   2.153   1.344   1.344   809   1.2567   2876   Woodburn Fire District   6/30/2016   Contribution   5.3   4.3   88.691   71.957   16.734   17.344   16.734   16.734   16.734   17.344   16.734   16.734   16.734   17.344   16.734   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   17.344   16.734   16.734   17.344   16.734   17.344   17.344   16.734   17.344   16.734   17.344   17.344   17.344   16.734   17.344												1,313	0	0	C
2876   Woodbum Fire District												(130)	0	0	(
2876   Woodburn Fire District												23,673	23.673	7.100	0
2676   Woodburn Fire District												16,734	16,734	5.021	0
2676   Woodburn Fire District   6/30/2014   Proportion   5.3   3.3   188.637   98.711   29.913   29.913   29.913   29.916   29.76   Woodburn Fire District   6/30/2014   Contribution   5.4   2.4   47.646   21.177   8.823   8.823   8.823   2676   Woodburn Fire District   6/30/2014   Contribution   5.4   2.4   (1.887)   (883)   (388)												(34,017)	(10,204)	0,021	Č
2676   Moodbum Fire District												29,913	8,972	Ö	Č
2676   Woodburn Fire District   6/30/2013   Contribution   5.6   1.6   90.397   25,829   16,142   16,142   9,687												3,531	0	0	Ċ
2877         Portland Private Industry Council Inc         6/30/2016         Proportion         5.3         4.3         0         0         0         0         0           2877         Portland Private Industry Council Inc         6/30/2015         Proportion         5.3         4.3         0 </td <td>١</td> <td>Woodburn Fire District</td> <td>6/30/2014</td> <td>Contribution</td> <td>5.4</td> <td>2.4</td> <td>(1,987)</td> <td>(883)</td> <td>(368)</td> <td>(368)</td> <td>(368)</td> <td>(147)</td> <td>0</td> <td>0</td> <td>(</td>	١	Woodburn Fire District	6/30/2014	Contribution	5.4	2.4	(1,987)	(883)	(368)	(368)	(368)	(147)	0	0	(
2677 Portland Private Industry Council Inc 6/30/2016 Contribution 5.3 4.3 0 0 0 0 0 0 0 0 0 0 0 2 677 Portland Private Industry Council Inc 6/30/2015 Proportion 5.3 3.3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								25,829	16,142	16,142	9,687	0	0	0	(
2677   Portland Private Industry Council Inc   6/30/2015   Proportion   5.3   3.3   0   0   0   0   0   0   0   0   0							•	0	0	•	0	0	0	0	(
2677         Portland Private Industry Council Inc         6/30/2015         Contribution         5.3         3.3         0         0         0         0         0           2677         Portland Private Industry Council Inc         6/30/2014         Proportion         5.4         2.4         0							•	0	0	0	0	0	0	0	(
2677   Portland Private Industry Council Inc   6/30/2014   Proportion   5.4   2.4   0   0   0   0   0   0   0   0   0							•	0	0	0	0	0	0	0	(
2677   Portland Private Industry Council Inc   6/30/2014   Contribution   5.4   2.4   0   0   0   0   0   0   0   0   0							•	0	0	0	0	0	0	0	(
2677         Portland Private Industry Council Inc         6/30/2013         Contribution         5.6         1.6         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>(</td>							0	0	0	0	0	0	0	0	(
2678         Central Oregon Regional Housing Authority         6/30/2016         Proportion         5.3         4.3         72,014         58,426         13,588         12         24         24 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>(</td>							0	0	0	0	0	0	0	0	(
2678 Central Oregon Regional Housing Authority 6/30/2016 Contribution 5.3 4.3 20,303 16,472 3,831 3,831 3,831 3,831 2678 Central Oregon Regional Housing Authority 6/30/2015 Proportion 5.3 3.3 26,733 16,645 5,044 5,044 5,044 4,29 4,429 4,29 4,29 4,29 4,29 4,29 4							72.014	E9 400	12 500	12 500	12 500	13.588	13.588	4.074	,
2678         Central Oregon Regional Housing Authority         6/30/2015         Proportion         5.3         3.3         26,733         16,645         5,044         5,0												3,831	3,881	1,148	(
2678 Central Oregon Regional Housing Authority 6/30/2015 Contribution 5.3 3.3 2,476 14,618 4,429 4,429 4,429 2678 Central Oregon Regional Housing Authority 6/30/2014 Proportion 5.4 2.4 47,128 20,947 8,727												5,044	1,513	1,140	,
2678         Central Oregon Regional Housing Authority         6/30/2014         Proportion         5.4         2.4         47,128         20,947         8,727         9,222         2,222         2,222         2,222         2,222         2,232         2,24         4,3         12,0,650         9,642         9,621         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,877         9,2												4,429	1,331	0	Č
2678 Central Oregon Regional Housing Authority 6/30/2014 Contribution 5.4 2.4 1,673 743 310 310 310 310 2678 Central Oregon Regional Housing Authority 6/30/2013 Contribution 5.6 1.6 21,667 6,191 3,869 3,869 2,322 2679 Columbia River Public Utility District 6/30/2016 Proportion 5.3 4.3 (120,350) (97,642) (22,708) (22,												3,493	0	ő	Č
2678         Central Oregon Regional Housing Authority         6/30/2013         Contribution         5.6         1.6         21,667         6,191         3,869         3,869         2,322           2679         Columbia River Public Utility District         6/30/2016         Proportion         5.3         4.3         (120,350)         (97,642)         (22,708)         (2,2708) <t< td=""><td></td><td></td><td></td><td></td><td></td><td>2.4</td><td></td><td></td><td>310</td><td></td><td>310</td><td>123</td><td>0</td><td>0</td><td>Ċ</td></t<>						2.4			310		310	123	0	0	Ċ
2679 Columbia River Public Utility District 6/30/2016 Proportion 5.3 4.3 (120,350) (97,642) (22,708) (						1.6		6,191				0	0	0	
2679 Columbia River Public Utility District 6/30/2015 Proportion 5.3 3.3 (107,555) (66,969) (20,293) (	(	Columbia River Public Utility District	6/30/2016	Proportion				(97,642)			(22,708)	(22,708)	(22,708)	(6,810)	
2679 Columbia River Public Utility District 6/30/2015 Contribution 5.3 3.3 142,238 88,564 26,837 26,837 2 26,837 2 26,837 2 26,837 2 26,93												9,877	9,877	2,961	
2679 Columbia River Public Utilify District 6/30/2014 Proportion 5.4 2.4 (49,257) (21,891) (9,122) (9,122) (9,122)												(20,293)	(6,090)	0	1
												26,837	8,053	0	
												(3,647)	0	0	(
2679 Columbia River Public Utility District 6/30/2014 Contribution 5.4 2.4 (102,387) (45,504) (18,961) (18,961) (18,961) (18,961) (2679 Columbia River Public Utility District 6/30/2013 Contribution 5.6 1.6 (34,410) (9,830) (6,145) (6,145) (3,685)		Columbia River Public Utility District	6/30/2014	Contribution	5.4	2.4	(102,387)	(45,504)	(18,961)	(18,961)	(18,961)	(7,582)	0	0	(



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	493	400		93	93		93	28	(
2681	Cloverdale Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	7,753	6,290		1,463				438	(
2681	Cloverdale Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(18,182)	(11,320						0	(
2681	Cloverdale Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	12,385	7,711		2,337	2,337	2,337		0	(
2681	Cloverdale Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	17,348 131	7,709 59		3,213 24	3,213			0	
2681 2681	Cloverdale Rural Fire Protection District Cloverdale Rural Fire Protection District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	17,428	4,980	24 3,112	3,112	24 1,868	11	0	0	
2684	Parkdale Fire District	6/30/2016	Proportion	5.3	4.3	(6,369)	(5,167					(1,202)	(359)	(
2684	Parkdale Fire District	6/30/2016	Contribution	5.3	4.3	57,182	46,393		10,789	10,789			3,237	
2684	Parkdale Fire District	6/30/2015	Proportion	5.3	3.3	(8,447)	(5,259							
2684	Parkdale Fire District	6/30/2015	Contribution	5.3	3.3	3,474	2,164		655				0	
2684	Parkdale Fire District	6/30/2014	Proportion	5.4	2.4	639	285		118			0	0	
2684	Parkdale Fire District	6/30/2014	Contribution	5.4	2.4	(3,248)	(1,445					0	0	
2684	Parkdale Fire District	6/30/2013	Contribution	5.6	1.6	2,812	804	502	502	302	0	0	0	
2685	Oregon Community College Association	6/30/2016	Proportion	5.3	4.3	7,682	6,233		1,449				437	(
2685	Oregon Community College Association	6/30/2016	Contribution	5.3	4.3	(5,313)	(4,311						(303)	(
2685	Oregon Community College Association	6/30/2015	Proportion	5.3	3.3	99,199	61,765		18,717	18,717	18,717		0	(
2685	Oregon Community College Association	6/30/2015	Contribution	5.3	3.3	(1,530)	(952		(289				0	
2685	Oregon Community College Association	6/30/2014	Proportion	5.4	2.4	388	172		72				0	
2685 2685	Oregon Community College Association	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	22,016 14.055	9,785 4.015		4,077 2,510	4,077 1,505	1,631	0	0	
2686	Oregon Community College Association	6/30/2013	Proportion	5.6	4.3	(13,041)	4,015		2,510			(2,461)	(736)	
2686	Weston Cemetery Weston Cemetery	6/30/2016	Contribution	5.3	4.3	(1,671)	(1,356							
2686	Weston Cemetery	6/30/2015	Proportion	5.3	3.3	(1,528)	(952							
2686	Weston Cemetery	6/30/2015	Contribution	5.3	3.3	(479)	(299							
2686	Weston Cemetery	6/30/2014	Proportion	5.4	2.4	(517)	(229						0	
2686	Weston Cemetery	6/30/2014	Contribution	5.4	2.4	(1,759)	(781						0	
2686	Weston Cemetery	6/30/2013	Contribution	5.6	1.6	(2,245)	(641		(401			0	0	
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	5.3	4.3	63,344	51,392	11,952	11,952	11,952	11,952	11,952	3,584	
2687	Columbia Drainage Vector Control District	6/30/2016	Contribution	5.3	4.3	12,901	10,467	2,434	2,434	2,434	2,434	2,434	731	
2687	Columbia Drainage Vector Control District	6/30/2015	Proportion	5.3	3.3	(116,066)	(72,268		(21,899				0	(
2687	Columbia Drainage Vector Control District	6/30/2015	Contribution	5.3	3.3	18,246	11,360		3,443	3,443		,	0	(
2687	Columbia Drainage Vector Control District	6/30/2014	Proportion	5.4	2.4	10,933	4,858		2,025	2,025			0	(
2687	Columbia Drainage Vector Control District	6/30/2014	Contribution	5.4	2.4	(1,072)	(475		(199				0	(
2687	Columbia Drainage Vector Control District	6/30/2013	Contribution	5.6	1.6	22,785	6,509		4,069	2,440		0	0	(
2688	Polk County Fire District 1	6/30/2016	Proportion	5.3	4.3	(5,666)	(4,597		(1,069					(
2688 2688	Polk County Fire District 1 Polk County Fire District 1	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	38,815 (71,805)	31,491 (44,709		7,324 (13,548	7,324 (13,548	7,324 ) (13,548)		2,195	(
2688	Polk County Fire District 1	6/30/2015	Contribution	5.3	3.3	54.513	33.943		10,285	10.285	10,285		0	(
2688	Polk County Fire District 1	6/30/2014	Proportion	5.4	2.4	(12,180)	(5,412		(2,256			3,000	0	(
2688	Polk County Fire District 1	6/30/2014	Contribution	5.4	2.4	(35,030)	(15,569		(6.487				0	Č
2688	Polk County Fire District 1	6/30/2013	Contribution	5.6	1.6	(34,688)	(9,912		(6,194			0	0	Č
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	5.3	4.3	(6,602)	(5,356		(1,246			(1,246)	(372)	(
2689	Redmond Area Park & Recreation District	6/30/2016	Contribution	5.3	4.3	22,062	17,899		4,163	4,163			1,247	
2689	Redmond Area Park & Recreation District	6/30/2015	Proportion	5.3	3.3	(346)	(216	) (65)	(65	(65	) (65)	(21)	0	
2689	Redmond Area Park & Recreation District	6/30/2015	Contribution	5.3	3.3	18,632	11,602		3,515				0	(
2689	Redmond Area Park & Recreation District	6/30/2014	Proportion	5.4	2.4	(15,039)	(6,684		(2,785				0	(
2689	Redmond Area Park & Recreation District	6/30/2014	Contribution	5.4	2.4	1,343	596		249	249			0	9
2689	Redmond Area Park & Recreation District	6/30/2013	Contribution	5.6	1.6	(8,732)	(2,496					0	0	
2692	Siuslaw Public Library	6/30/2016	Proportion	5.3	4.3	(43,824)	(35,555		(8,269					9
2692	Siuslaw Public Library	6/30/2016	Contribution	5.3	4.3 3.3	2,345 41,791	1,903 26,021		442 7,885				135	
2692 2692	Siuslaw Public Library Siuslaw Public Library	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	41,791 (671)	26,021 (417		7,885					
2692	Siuslaw Public Library Siuslaw Public Library	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(19,623)	(8,721						0	
2692	Siuslaw Public Library	6/30/2014	Contribution	5.4	2.4	(1,646)	(731						0	
2692	Siuslaw Public Library	6/30/2013	Contribution	5.6	1.6	(8,356)	(2,388					n	0	
2694	Philomath Fire Department	6/30/2016	Proportion	5.3	4.3	(303,768)	(246,453					(57,315)	(17,193)	
2694	Philomath Fire Department	6/30/2016	Contribution	5.3	4.3	27,424	22,250		5,174	5,174			1,554	
2694	Philomath Fire Department	6/30/2015	Proportion	5.3	3.3	(29,703)	(18,495		(5,604					
2694	Philomath Fire Department	6/30/2015	Contribution	5.3	3.3	(16,997)	(10,583		(3,207					
2694	Philomath Fire Department	6/30/2014	Proportion	5.4	2.4	(9,017)	(4,007		(1,670			0	0	
2694	Philomath Fire Department	6/30/2014	Contribution	5.4	2.4	(4,278)	(1,902					0	0	
2694	Philomath Fire Department	6/30/2013	Contribution	5.6	1.6	(1,810)	(518	, , , , , , , , , , , , , , , , , , , ,				0	0	
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	5.3	4.3	(573,941)	(465,650		(108,291					
2695	Washington County Consolidated Communications Agency	6/30/2016	Contribution	5.3	4.3	166,965	135,462		31,503	31,503	31,503		9,450	
	Washington County Consolidated Communications Agency	6/30/2015	Proportion	5.3	3.3	(374,300)	(233,054	) (70,623)	(70,623	(70,623	(70,623)	(21,185)	0	
2695 2695	Washington County Consolidated Communications Agency	6/30/2015	Contribution	5.3	3.3	104,877	65,301	19,788	19,788	19,788	19,788	5,937	0	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2695	Washington County Consolidated Communications Agency	6/30/2014	Proportion	5.4	2.4	(52,728)	(23,436)				(3,908)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4	2.4	(201,366)	(89,496)		(37,290)		(14,916)	0	0	0
2695 2696	Washington County Consolidated Communications Agency Stayton Fire District	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(91,489) (90,869)	(26,141) (73,724)	(16,337) (17,145)	(16,337)		0 (17.145)	0 (17.145)	0 (5.144)	0
2696	Stayton Fire District Stayton Fire District	6/30/2016	Proportion Contribution	5.3 5.3	4.3	(90,869)	(73,724)	2,462	(17,145) 2.462	2,462	(17,145)	(17,145)	(5,144)	0
2696	Stayton Fire District Stayton Fire District	6/30/2015	Proportion	5.3 5.3	4.3	(53,967)	(33,603)	(10,182)	(10,182)		(10,182)	(3,057)		0
2696	Stayton Fire District	6/30/2015	Contribution	5.3	3.3	12,872	8,014	2,429	2,429	2,429	2,429	727	0	0
2696	Stayton Fire District	6/30/2014	Proportion	5.4	2.4	6,581	2,924	1,219	1,219	1,219	486		0	0
2696	Stayton Fire District	6/30/2014	Contribution	5.4	2.4	(9,249)	(4,110)	(1,713)	(1,713)		(684)	0	Ö	Ö
2696	Stayton Fire District	6/30/2013	Contribution	5.6	1.6	11,032	3,152	1,970	1,970	1,182	o o	0	0	0
2697	Oregon Museum Park	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2697 2698	Oregon Museum Park Halsey Shedd Rural Fire Protection District	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	0 665	0 540	0 125	0 125	0 125	0 125	0 125	0 40	0
2698 2698	Halsey Shedd Rural Fire Protection District Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	647	540 525	125 122	125 122	125 122	125 122	125 122	40 37	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	13.453	8.377	2,538	2,538	2.538	2.538	763		0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	3,288	2.048	620	620	620	620	188	0	n
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	230	101	43	43	43	15	0	Ö	Ö
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	194	86	36	36	36	14	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	1,209	345	216	216	129	0	0	0	Ö
2699	Chetco Library Board	6/30/2016	Proportion	5.3	4.3	6,950	5,639	1,311	1,311	1,311	1,311	1,311	395	0
2699	Chetco Library Board	6/30/2016	Contribution	5.3	4.3	5,469	4,437	1,032	1,032	1,032	1,032	1,032	309	0
2699	Chetco Library Board	6/30/2015	Proportion	5.3	3.3	(34,761)	(21,643)	(6,559)	(6,559)		(6,559)	(1,966)		0
2699	Chetco Library Board	6/30/2015	Contribution	5.3	3.3	6,562	4,086	1,238	1,238	1,238	1,238	372	0	0
2699	Chetco Library Board	6/30/2014	Proportion	5.4	2.4	(9,697)	(4,309)	(1,796)	(1,796)		(717)	0	0	0
2699	Chetco Library Board	6/30/2014	Contribution	5.4	2.4	(13,371)	(5,943)		(2,476)		(991)	0	0	0
2699 2700	Chetco Library Board	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(11,800)	(3,372)	(2,107)	(2,107)	(1,265)	0	0	0	U
2700	Lowell Rural Fire Protection District Lowell Rural Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District Lowell Rural Fire Protection District	6/30/2015	Proportion	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	809	503	153	153	153	153	44	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	2,484	1,104	460	460	460	184	0	0	Ö
2700	Lowell Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	_,	0	0	0	0	0	0	Ö	Ö
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	537,817	436,342	101,475	101,475	101,475	101,475	101,475	30,442	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	2,155	1,748	407	407	407	407	407	120	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(137,601)	(85,677)	(25,962)	(25,962)	(25,962)	(25,962)	(7,791)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	44,344	27,610	8,367	8,367	8,367	8,367	2,509	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(50,021)	(22,232)	(9,263)	(9,263)		(3,706)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(57,206)	(25,424)	(10,594)	(10,594)		(4,236)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(20,475)	(5,851)		(3,656)		0	0	0	0
2702 2702	Banks Fire District 13 Banks Fire District 13	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(32,048) 8.973	(26,001) 7.280	(6,047) 1,693	(6,047) 1,693	(6,047) 1.693	(6,047) 1,693	(6,047) 1.693	(1,813) 508	0
2702	Banks Fire District 13 Banks Fire District 13	6/30/2016	Proportion	5.3 5.3	4.3	8,973 59,687	7,280 37.163	1,693	1,693 11,262	1,693 11,262	1,693	1,693	508	0
2702	Banks Fire District 13 Banks Fire District 13	6/30/2015	Contribution	5.3 5.3	3.3	3,566	2,220	673	673	673	673	3,377	0	0
2702	Banks Fire District 13	6/30/2014	Proportion	5.4	2.4	(215)	(95)	(40)	(40)		(15)	201	0	0
2702	Banks Fire District 13	6/30/2014	Contribution	5.4	2.4	5,019	2,232	929	929	929	374	0	0	n
2702	Banks Fire District 13	6/30/2013	Contribution	5.6	1.6	(1,230)	(350)	(220)	(220)		0	0	0	Č
2703	Westport Sewer District	6/30/2016	Proportion	5.3	4.3	0	0	, o	° o′	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	Ċ
2703	Westport Sewer District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2703	Westport Sewer District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
2703	Westport Sewer District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
2703	Westport Sewer District	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	C
2703	Westport Sewer District	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	C
2704	Clatsop County 4-H District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
2704 2704	Clatsop County 4-H District Clatsop County 4-H District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	(
2704	Clatsop County 4-H District Clatsop County 4-H District	6/30/2015	Proportion Contribution	5.3 5.3	3.3	0	0	0	0	0	0	0	0	
2704	Clatsop County 4-H District  Clatsop County 4-H District	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(53,936)	(23,972)	(9,988)	(9,988)	(9,988)	(3,996)	0	0	
2704	Clatsop County 4-H District  Clatsop County 4-H District	6/30/2014	Contribution	5.4 5.4	2.4	(53,936)	(23,972)	(9,988)	(9,988)	(9,988)	(3,996)	0	0	,
2704	Clatsop County 4-H District	6/30/2013	Contribution	5.6	1.6	(22,679)	(6,479)		(4,050)		0	0	0	(



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2705	Lebanon Fire District	6/30/2016	Contribution	5.3	4.3	99,065	80,373	18,692	18,692	18,692	18,692	18,692	5,605	0
2705	Lebanon Fire District	6/30/2015	Proportion	5.3	3.3	(337,431)	(210,099)		(63,666)		(63,666)	(19,101)	0	0
2705	Lebanon Fire District	6/30/2015	Contribution	5.3	3.3	107,116	66,694	20,211	20,211	20,211	20,211	6,061	0	0
2705	Lebanon Fire District	6/30/2014	Proportion	5.4	2.4	54,514	24,229	10,095	10,095	10,095	4,039	0	0	0
2705 2705	Lebanon Fire District Lebanon Fire District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(73,824) 44.710	(32,811)	(13,671) 7,984	(13,671) 7,984	(13,671) 4,790	(5,469)	0	0	0
2705	Clatskanie Library	6/30/2016	Proportion	5.3	4.3	2,693	2,185	508	7,904 508	508	508	508	153	0
2707	Clatskanie Library	6/30/2016	Contribution	5.3	4.3	4,682	3,799	883	883	883	883	883	267	0
2707	Clatskanie Library	6/30/2015	Proportion	5.3	3.3	(14,812)	(9,222)		(2,795)		(2,795)	(837)	0	0
2707	Clatskanie Library	6/30/2015	Contribution	5.3	3.3	3,693	2,299	697	697	697	697	208	Ö	0
2707	Clatskanie Library	6/30/2014	Proportion	5.4	2.4	1,583	704	293	293	293	118	0	0	0
2707	Clatskanie Library	6/30/2014	Contribution	5.4	2.4	(3,718)	(1,651)	(689)	(689)		(273)	0	0	0
2707	Clatskanie Library	6/30/2013	Contribution	5.6	1.6	(1,681)	(481)	(300)	(300)		0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Proportion	5.3	4.3	(1,078)	(875)		(203)		(203)	(203)	(63)	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Contribution	5.3	4.3	(1,584)	(1,285)		(299)		(299)	(299)	(89)	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Proportion	5.3	3.3	(49,928)	(31,088)		(9,420)		(9,420)	(2,828)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Contribution	5.3	3.3	(1,640)	(1,022)		(309)		(309)	(95)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Proportion	5.4	2.4	(355)	(157)		(66)		(25)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Contribution	5.4	2.4	(10,337)	(4,595)		(1,914)		(767)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2013	Contribution	5.6	1.6	(8,652)	(2,472)		(1,545)		0	0 (5.070)	0	0
2709	Scappoose Public Library	6/30/2016	Proportion	5.3 5.3	4.3 4.3	(26,911)	(21,833)		(5,078)	(5,078)	(5,078)	(5,078)	(1,521)	0
2709 2709	Scappoose Public Library	6/30/2016	Contribution	5.3 5.3	4.3 3.3	221 17,187	179 10,701	3,243	42 3,243		42 3,243	42 972	11	0
	Scappoose Public Library	6/30/2015	Proportion	5.3 5.3	3.3	(3,736)				3,243			0	0
2709 2709	Scappoose Public Library Scappoose Public Library	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(3,736)	(2,326)	(705)	(705) 96	(705) 96	(705) 36	(211) 0	0	0
2709	Scappoose Public Library Scappoose Public Library	6/30/2014	Contribution	5.4 5.4	2.4	(12,587)	(5,594)		(2,331)	(2,331)	(932)	0	0	0
2709	Scappoose Public Library Scappoose Public Library	6/30/2013	Contribution	5.6	1.6	(4,679)	(1,335)		(2,331)		(932)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	5.3	4.3	(32,456)	(26,332)		(6,124)		(6,124)	(6,124)	(1,836)	0
2710	Klamath County Emergency Communications District	6/30/2016	Contribution	5.3	4.3	15,285	12,401	2,884	2,884	2,884	2,884	2,884	865	0
2710	Klamath County Emergency Communications District	6/30/2015	Proportion	5.3	3.3	(51,032)	(31,774)		(9,629)	(9,629)	(9,629)	(2,887)	0.00	0
2710	Klamath County Emergency Communications District	6/30/2015	Contribution	5.3	3.3	12,336	7,680	2,328	2,328	2,328	2.328	696	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Proportion	5.4	2.4	(15,901)	(7,066		(2.945)		(1,176)	0	Õ	0
2710	Klamath County Emergency Communications District	6/30/2014	Contribution	5.4	2.4	(21,229)	(9,436)		(3,931)	(3,931)	(1,574)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2013	Contribution	5.6	1.6	(7,827)	(2,235)		(1,398)		o o	0	0	0
2712	Jefferson County EMS	6/30/2016	Proportion	5.3	4.3	41,253	33,469	7,784	7,784	7,784	7,784	7,784	2,333	0
2712	Jefferson County EMS	6/30/2016	Contribution	5.3	4.3	35,675	28,944	6,731	6,731	6,731	6,731	6,731	2,020	0
2712	Jefferson County EMS	6/30/2015	Proportion	5.3	3.3	62,248	38,758	11,745	11,745	11,745	11,745	3,523	0	0
2712	Jefferson County EMS	6/30/2015	Contribution	5.3	3.3	9,869	6,145	1,862	1,862	1,862	1,862	559	0	0
2712	Jefferson County EMS	6/30/2014	Proportion	5.4	2.4	(19,200)	(8,532)		(3,556)	(3,556)	(1,420)	0	0	0
2712	Jefferson County EMS	6/30/2014	Contribution	5.4	2.4	9,127	4,057	1,690	1,690	1,690	677	0	0	0
2712	Jefferson County EMS	6/30/2013	Contribution	5.6	1.6	3,023	863	540	540	323	0	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	5.3	4.3	88,411	71,730	16,681	16,681	16,681	16,681	16,681	5,006	0
2713	Port of Tillamook Bay	6/30/2016	Contribution	5.3	4.3	(10,305)	(8,361)		(1,944)	(1,944)	(1,944)	(1,944)	(585)	0
2713	Port of Tillamook Bay	6/30/2015	Proportion	5.3	3.3	43,661	27,185	8,238	8,238	8,238	8,238	2,471	0	0
2713 2713	Port of Tillamook Bay Port of Tillamook Bay	6/30/2015	Contribution	5.3	3.3 2.4	2,542 (60,842)	1,582	480	480	480	480 (4,507)	142 0	0	0
2713	Port of Tillamook Bay Port of Tillamook Bay	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(18,205)	(27,041)		(11,267) (3,371)	(11,267) (3,371)	(1,350)	0	0	0
2713	Port of Tillamook Bay	6/30/2013	Contribution	5.6	1.6	(30,538)	(8,726)		(5,453)		(1,350)	0	0	0
2713	Winchester Bay Sanitary District	6/30/2016	Proportion	5.3	4.3	(11,868)	(9,629)		(2,239)	(2,239)	(2,239)	(2,239)	(673)	0
2714	Winchester Bay Sanitary District	6/30/2016	Contribution	5.3	4.3	10.009	8.121	1.888	1.888	1.888	1.888	1.888	569	0
2714	Winchester Bay Sanitary District	6/30/2015	Proportion	5.3	3.3	(14,371)	(8,947)		(2.712)		(2,712)	(811)		0
2714	Winchester Bay Sanitary District	6/30/2015	Contribution	5.3	3.3	8,731	5,437	1,647	1,647	1,647	1,647	496	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Proportion	5.4	2.4	(4,016)	(1,784)		(744)		(296)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Contribution	5.4	2.4	1,461	648	271	271	271	106	0	0	0
2714	Winchester Bay Sanitary District	6/30/2013	Contribution	5.6	1.6	3,303	943	590	590	353	0	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	5.3	4.3	143,595	116,502	27,093	27,093	27,093	27,093	27,093	8,130	0
2715	Jackson County Fire District 3	6/30/2016	Contribution	5.3	4.3	(43,911)	(35,626)		(8,285)	(8,285)	(8,285)	(8,285)	(2,486)	0
2715	Jackson County Fire District 3	6/30/2015	Proportion	5.3	3.3	(298,123)	(185,623		(56,250)	(56,250)	(56,250)	(16,873)	0	0
2715	Jackson County Fire District 3	6/30/2015	Contribution	5.3	3.3	(35,927)	(22,369)		(6,779)		(6,779)	(2,032)	0	0
2715	Jackson County Fire District 3	6/30/2014	Proportion	5.4	2.4	395,413	175,738	73,225	73,225	73,225	29,288	0	0	0
2715	Jackson County Fire District 3	6/30/2014	Contribution	5.4	2.4	(274,863)	(122,160)		(50,901)	(50,901)	(20,358)	0	0	0
2715	Jackson County Fire District 3	6/30/2013	Contribution	5.6	1.6	37,312	10,660	6,663	6,663	3,997	0	0	0	0
2716	Neskowin Water District	6/30/2016	Proportion	5.3	4.3	(107,953)	(87,585)		(20,368)		(20,368)	(20,368)	(6,113)	0
2716	Neskowin Water District	6/30/2016	Contribution	5.3	4.3	5,893	4,781	1,112	1,112	1,112	1,112	1,112	333	0
2716	Neskowin Water District	6/30/2015	Proportion	5.3	3.3	(864)	(538)		(163)		(163)	(49)	0	0
		6/30/2015	Contribution	5.3	3.3	(1,817)	(1,131)	(343)	(343)	(343)	(343)	(102)	0	0
2716 2716	Neskowin Water District Neskowin Water District	6/30/2014	Proportion	5.4	2.4	(4,191)	(1,863)		(776)		(311)	(112)	•	-



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2716	Neskowin Water District	6/30/2014	Contribution	5.4	2.4	(8,587)	(3,817						0	0
2716	Neskowin Water District	6/30/2013	Contribution	5.6	1.6	(7,074)	(2,022					0	0	0
2717	Ice Fountain Water District	6/30/2016	Proportion	5.3	4.3	1,272	1,032		240		240	240		0
2717	Ice Fountain Water District	6/30/2016	Contribution	5.3	4.3	12,160	9,866		2,294	2,294	2,294	2,294		0
2717	Ice Fountain Water District	6/30/2015	Proportion	5.3	3.3	16,979	10,571		3,204	3,204	3,204	959		0
2717 2717	Ice Fountain Water District Ice Fountain Water District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	10,177 (5,338)	6,337 (2,371		1,920 (989)	1,920 (989)	1,920 (393)	577 0	0	0
2717	Ice Fountain Water District	6/30/2014	Contribution	5.4	2.4	3.009	1,338		557	557	224	0	0	0
2717	Ice Fountain Water District	6/30/2013	Contribution	5.6	1.6	(2,198)	(630					0	0	0
2718	Curry Library	6/30/2016	Proportion	5.3	4.3	58,418	47,396		11,022	11,022	11,022	11,022	3,308	0
2718	Curry Library	6/30/2016	Contribution	5.3	4.3	(7,153)	(5,803							0
2718	Curry Library	6/30/2015	Proportion	5.3	3.3	0	0		0	0	0	0	0	0
2718	Curry Library	6/30/2015	Contribution	5.3	3.3	15,818	9,848	2,985	2,985	2,985	2,985	893	0	0
2718	Curry Library	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2719 2719	Human Solutions, Inc	6/30/2015	Contribution	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	0
2719 2719	Human Solutions, Inc Human Solutions, Inc	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Contribution	5.3	4.3	0	0	0	Ö	Ö	0	Ö	0	Ö
2720	Tri-Met	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	5.3	4.3	(36,030)	(29,232					(6,798		0
2721	Klamath Housing Authority	6/30/2016	Contribution	5.3	4.3	13,533	10,980		2,553	2,553	2,553	2,553		0
2721	Klamath Housing Authority	6/30/2015	Proportion	5.3	3.3	(142,356)	(88,636		(26,860)			(8,056		0
2721	Klamath Housing Authority	6/30/2015	Contribution	5.3 5.4	3.3 2.4	11,131 184	6,931 82		2,100 34	2,100 34	2,100 14	631 0		U
2721 2721	Klamath Housing Authority Klamath Housing Authority	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(41,808)	(18,582						-	U
2721	Klamath Housing Authority  Klamath Housing Authority	6/30/2013	Contribution	5.6	1.6	(18,880)	(5,396		(3,371)			0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	5.3	4.3	(8,837)	(7,170		(1,667)		(1,667)	(1,667	) (502)	0
2722	Tillamook 9-1-1	6/30/2016	Contribution	5.3	4.3	(611)	(496					(115		0
2722	Tillamook 9-1-1	6/30/2015	Proportion	5.3	3.3	108,571	67,601		20,485	20,485	20,485	6.146		Ö
2722	Tillamook 9-1-1	6/30/2015	Contribution	5.3	3.3	1,268	790		239	239	239	73	0	0
2722	Tillamook 9-1-1	6/30/2014	Proportion	5.4	2.4	(3,555)	(1,581	) (658)	(658)	(658)	(265)	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Contribution	5.4	2.4	24,353	10,823	4,510	4,510	4,510	1,803	0	0	0
2722	Tillamook 9-1-1	6/30/2013	Contribution	5.6	1.6	23,770	6,790	4,245	4,245	2,545	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Proportion	5.3	4.3	32,406	26,292		6,114	6,114	6,114	6,114		0
2723	Oregon Coastal Zone Management Association	6/30/2016	Contribution	5.3	4.3	(3,968)	(3,219	) (749)	(749)	(749)		(749	(223)	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Contribution	5.3	3.3	0	0	-	0	0	0	0	-	0
2723 2723	Oregon Coastal Zone Management Association Oregon Coastal Zone Management Association	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	0 1.784	0 794		0 330	330	0 134	0	-	0
2723	Oregon Coastal Zone Management Association Oregon Coastal Zone Management Association	6/30/2014	Contribution	5.4 5.6	1.6	2,756	794		492		134	0	•	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	5.3	4.3	(7,280)	(5,906							0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Contribution	5.3	4.3	(4,138)	(3,357		(781)		(781)	(781		Ö
2724	Nehalem Bay Wastewater Agency	6/30/2015	Proportion	5.3	3.3	21,897	13,633		4,132		4,132	1,237		n
2724	Nehalem Bay Wastewater Agency	6/30/2015	Contribution	5.3	3.3	(5,008)	(3,118							Ō
2724	Nehalem Bay Wastewater Agency	6/30/2014	Proportion	5.4	2.4	1,639	727		304		119	0		Ö
2724	Nehalem Bay Wastewater Agency	6/30/2014	Contribution	5.4	2.4	11,513	5,117		2,132		853	Ö	0	Ö
2724	Nehalem Bay Wastewater Agency	6/30/2013	Contribution	5.6	1.6	12,997	3,713		2,321	1,392	0	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	5.3	4.3	(30,918)	(25,084							0
2725	West Valley Fire District	6/30/2016	Contribution	5.3	4.3	10,060	8,162		1,898	1,898	1,898	1,898		0
2725	West Valley Fire District	6/30/2015	Proportion	5.3	3.3	66,963	41,693		12,635	12,635	12,635	3,788		0
2725	West Valley Fire District	6/30/2015	Contribution	5.3	3.3	10,192	6,346		1,923	1,923	1,923	577	0	0
2725	West Valley Fire District	6/30/2014	Proportion	5.4	2.4	19,185	8,526		3,553	3,553	1,420	0	0	0
2725 2725	West Valley Fire District	6/30/2014	Contribution	5.4	2.4	(30,787)	(13,684		(5,701)		(2,282)	0	0	0
	West Valley Fire District	6/30/2013	Contribution	5.6	1.6	711	203		127	76	0	. 0	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	5.3	4.3	(172,550)	(139,993	) (32,557)	(32,557)	(32,557)	(32,557)	(32,557	(9,765)	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2726 2726	Yamhill Communications Agency Yamhill Communications Agency	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(212,877) 5,495	(132,547) 3,421	(40,165) 1,037	(40,165) 1,037	(40,165) 1,037	(40,165) 1,037	(12,052) 310	0	0
2726	Yamhill Communications Agency	6/30/2013	Proportion	5.4	2.4	(47,079)	(20,925)	(8,718)	(8,718)		(3,489)	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Contribution	5.4	2.4	(59,522)	(26,453)	(11,023)	(11,023)		(4,407)	0	0	0
2726	Yamhill Communications Agency	6/30/2013	Contribution	5.6	1.6	(45,478)	(12,994)	(8,121)	(8,121)		(1,107)	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	5.3	4.3	109,847	89,121	20,726	20,726	20,726	20,726	20,726	6,217	0
2728	Baker County Library District	6/30/2016	Contribution	5.3	4.3	995	807	188	188	188	188	188	55	0
2728	Baker County Library District	6/30/2015	Proportion	5.3	3.3	(57,132)	(35,572)	(10,780)	(10,780)	(10,780)	(10,780)	(3,232)	0	0
2728	Baker County Library District	6/30/2015	Contribution	5.3	3.3	19,500	12,142	3,679	3,679	3,679	3,679	1,105	0	0
2728	Baker County Library District	6/30/2014	Proportion	5.4	2.4	5,710	2,539	1,057	1,057	1,057	425	0	0	0
2728	Baker County Library District	6/30/2014	Contribution	5.4	2.4	(19,814)	(8,807)	(3,669)	(3,669)		(1,469)	0	0	0
2728	Baker County Library District	6/30/2013	Contribution	5.6	1.6	(5,489)	(1,569)	(980)	(980)		0	0	. 0	0
2729	Douglas County Fire District 2	6/30/2016	Proportion	5.3	4.3	(924,767)	(750,283)	(174,484)	(174,484)		(174,484)	(174,484)	(52,347)	0
2729	Douglas County Fire District 2	6/30/2016	Contribution	5.3	4.3	(178,750)	(145,024)	(33,726)	(33,726)		(33,726)	(33,726)	(10,120)	0
2729	Douglas County Fire District 2	6/30/2015	Proportion	5.3	3.3	(795,431)	(495,269)	(150,081)	(150,081)	(150,081)	(150,081)	(45,026)	0	0
2729	Douglas County Fire District 2	6/30/2015	Contribution	5.3	3.3	(87,764)	(54,646)		(16,559)		(16,559)	(4,969)	0	0
2729	Douglas County Fire District 2	6/30/2014	Proportion	5.4	2.4	(94,291)	(41,908)	(17,461)	(17,461)	(17,461)	(6,986)	0	0	0
2729 2729	Douglas County Fire District 2	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	(676,605)	(300,714) (143,063)	(125,297) (89,416)	(125,297) (89,416)		(50,120)	0	0	0
	Douglas County Fire District 2	6/30/2013		5.6		(500,727)					•	•	(0.000)	•
2731 2731	Canby Utility Board Canby Utility Board	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(164,283) 23,438	(133,286) 19.016	(30,997) 4,422	(30,997) 4.422	(30,997) 4,422	(30,997) 4.422	(30,997) 4,422	(9,298) 1,328	0
2731		6/30/2015		5.3	4.3 3.3	(235,946)	(146,910)	(44,518)	4,422 (44,518)		4,422 (44,518)	(13,356)	1,328	0
2731	Canby Utility Board Canby Utility Board	6/30/2015	Proportion Contribution	5.3	3.3	(235,946)	(146,910)	1,118	(44,518)	(44,518)	(44,518)	(13,356)	0	0
2731	Canby Utility Board	6/30/2014	Proportion	5.4	2.4	63,260	28,115	11,715	11,715	11,715	4,685	0	0	0
2731	Canby Utility Board	6/30/2014	Contribution	5.4	2.4	(86,281)	(38,347)	(15,978)	(15,978)		(6,391)	0	0	0
2731	Canby Utility Board	6/30/2013	Contribution	5.6	1.6	(15,027)	(4,295)	(2,683)	(2,683)		(0,031)	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Proportion	5.3	4.3	51,096	41,455	9,641	9,641	9,641	9,641	9,641	2,891	0
2732	Umatilla County Special Library District	6/30/2016	Contribution	5.3	4.3	(5,539)	(4,494)	(1,045)	(1,045)		(1,045)	(1,045)	(314)	0
2732	Umatilla County Special Library District	6/30/2015	Proportion	5.3	3.3	2,609	1,625	492	492	492	492	149	0	ō
2732	Umatilla County Special Library District	6/30/2015	Contribution	5.3	3.3	2,476	1,542	467	467	467	467	141	0	0
2732	Umatilla County Special Library District	6/30/2014	Proportion	5.4	2.4	(2,346)	(1,044)	(434)	(434)		(176)	0	0	0
2732	Umatilla County Special Library District	6/30/2014	Contribution	5.4	2.4	(6,641)	(2,951)	(1,230)	(1,230)	(1,230)	(491)	0	0	0
2732	Umatilla County Special Library District	6/30/2013	Contribution	5.6	1.6	(5,474)	(1,562)	(978)	(978)		, o	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Proportion	5.3	4.3	(22,006)	(17,854)	(4,152)	(4,152)	(4,152)	(4,152)	(4,152)	(1,246)	0
2733	Wiard Memorial Park District	6/30/2016	Contribution	5.3	4.3	(16,171)	(13,120)	(3,051)	(3,051)	(3,051)	(3,051)	(3,051)	(916)	0
2733	Wiard Memorial Park District	6/30/2015	Proportion	5.3	3.3	(32,833)	(20,443)	(6,195)	(6,195)	(6,195)	(6,195)	(1,858)	0	0
2733	Wiard Memorial Park District	6/30/2015	Contribution	5.3	3.3	(14,506)	(9,032)	(2,737)	(2,737)		(2,737)	(821)	0	0
2733	Wiard Memorial Park District	6/30/2014	Proportion	5.4	2.4	2,764	1,228	512	512	512	204	0	0	0
2733	Wiard Memorial Park District	6/30/2014	Contribution	5.4	2.4	(26,289)	(11,685)	(4,868)	(4,868)		(1,949)	0	0	0
2733	Wiard Memorial Park District	6/30/2013	Contribution	5.6	1.6	(20,396)	(5,828)	(3,642)	(3,642)		0	0	0	0
2734	Seal Rock Water District	6/30/2016	Proportion	5.3	4.3	22,528	18,277	4,251	4,251	4,251	4,251	4,251	1,273	0
2734	Seal Rock Water District	6/30/2016	Contribution	5.3	4.3	(7,101)	(5,761)	(1,340)	(1,340)		(1,340)	(1,340)	(401)	0
2734	Seal Rock Water District	6/30/2015	Proportion	5.3	3.3	7,221	4,497	1,362	1,362	1,362	1,362	411	0	0
2734	Seal Rock Water District	6/30/2015	Contribution	5.3	3.3	(4,564)	(2,842)	(861)	(861)	(861)	(861)	(259)	0	0
2734	Seal Rock Water District	6/30/2014	Proportion	5.4	2.4	12,867	5,718	2,383	2,383	2,383	952	0	0	0
2734 2734	Seal Rock Water District Seal Rock Water District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(28,635) (14,648)	(12,726) (4,184)	(5,303) (2,616)	(5,303) (2,616)		(2,120)	0	0	0
2734	Wasco 9-1-1	6/30/2016	Proportion	5.3	4.3	(14,648)	(4,184)	(2,616)	(2,616)	(1,508)	0	0	0	0
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1 Wasco 9-1-1	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2015	Contribution	5.3	3.3	0	0	n	0	n	0	0	n	0
2736	Wasco 9-1-1	6/30/2014	Proportion	5.4	2.4	0	Ö	n	0	n	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	ő	0	0
2736	Wasco 9-1-1	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2016	Proportion	5.3	4.3	(5,852)	(4,748)	(1,104)	(1,104)	(1,104)	(1,104)	(1,104)	(332)	0
2737	Portland Energy Conservation Inc	6/30/2016	Contribution	5.3	4.3	(6,704)	(5,439)	(1,265)	(1,265)		(1,265)	(1,265)	(379)	0
2737	Portland Energy Conservation Inc	6/30/2015	Proportion	5.3	3.3	9,396	5,850	1,773	1,773	1,773	1,773	531	o o	0
2737	Portland Energy Conservation Inc	6/30/2015	Contribution	5.3	3.3	(7,095)	(4,417)		(1,339)		(1,339)	(400)	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Proportion	5.4	2.4	2,133	948	395	395	395	158	` o´	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Contribution	5.4	2.4	(6,564)	(2,916)		(1,216)		(484)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2013	Contribution	5.6	1.6	(4,460)	(1,276)	(796)	(796)		0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(278,199)	(225,709)	(52,490)	(52,490)		(52,490)	(52,490)	(15,749)	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	106,934	86,758	20,176	20,176	20,176	20,176	20,176	6,054	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(186,583)	(116,175)	(35,204)	(35,204)		(35,204)	(10,563)	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	43,960	27,372	8,294	8,294	8,294	8,294	2,490	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	73,082	32,480	13,534	13,534	13,534	5,412	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(27,320)	(12,143)	(5,059)	(5,059)	(5,059)	(2,025)	0	0	Δ.



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of		Measurement Period +1					
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2739	Scappoose Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	53,055	15,159		9,474	5,685	0	0	0	(
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	5.3	4.3	(5,489)	(4,453)						(309) 325	(
2740 2740	Neskowin Regional Sanitary Authority Neskowin Regional Sanitary Authority	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	5,720 (8,904)	4,641 (5,544		1,079 (1,680)	1,079 (1,680)	1,079 (1,680)			(
2740	Neskowin Regional Sanitary Authority	6/30/2015	Contribution	5.3	3.3	6,783	4,223		1,280	1,280	1,280		0	
2740	Neskowin Regional Sanitary Authority	6/30/2014	Proportion	5.4	2.4	(994)	(442)		(184)				0	
2740	Neskowin Regional Sanitary Authority	6/30/2014	Contribution	5.4	2.4	(1,589)	(707)		(294)				0	Č
2740	Neskowin Regional Sanitary Authority	6/30/2013	Contribution	5.6	1.6	(1,000)	(284)					0	0	
2741	Port of Garibaldi	6/30/2016	Proportion	5.3	4.3	109,640	88,953		20,687	20,687	20,687	20,687	6,205	Ċ
2741	Port of Garibaldi	6/30/2016	Contribution	5.3	4.3	5,975	4,848		1,127	1,127	1,127	1,127	340	(
2741	Port of Garibaldi	6/30/2015	Proportion	5.3	3.3	(90,240)	(56,188)	(17,026)	(17,026)	(17,026)			0	(
2741	Port of Garibaldi	6/30/2015	Contribution	5.3	3.3	12,770	7,952		2,409	2,409	2,409	725	0	(
2741	Port of Garibaldi	6/30/2014	Proportion	5.4	2.4	13,428	5,967		2,487	2,487	993	0	0	(
2741	Port of Garibaldi	6/30/2014	Contribution	5.4	2.4	(18,647)	(8,288)						0	(
2741	Port of Garibaldi	6/30/2013	Contribution	5.6	1.6	(4,659)	(1,331)		(832)			0	0	(
2742 2742	Amity Fire District	6/30/2016	Proportion	5.3 5.3	4.3 4.3	(33,367)	(27,071) 4.595		(6,296) 1,069					(
2742	Amity Fire District Amity Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	5,664 (5,456)	4,595			1,069 (1,029)	1,069 (1,029)		319	(
2742	Amity Fire District Amity Fire District	6/30/2015	Contribution	5.3 5.3	3.3	(5,456)	1.069		(1,029)	(1,029)	324		0	(
2742	Amity Fire District	6/30/2014	Proportion	5.4	2.4	1,320	588		244	244	100		0	(
2742	Amity Fire District	6/30/2014	Contribution	5.4	2.4	(1,438)	(640)						0	(
2742	Amity Fire District	6/30/2013	Contribution	5.6	1.6	2,693	769		481	288	0	Ö	0	(
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2016	Contribution	5.3	4.3	1,334	1,082	252	252	252	252	252	74	(
2743	Douglas Soil & Water Conservation District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2015	Contribution	5.3	3.3	4,726	2,942		892	892	892		0	(
2743	Douglas Soil & Water Conservation District	6/30/2014	Proportion	5.4	2.4	(149)	(65)					0	0	(
2743	Douglas Soil & Water Conservation District	6/30/2014	Contribution	5.4	2.4	8,780	3,902		1,626	1,626	650		0	(
2743	Douglas Soil & Water Conservation District	6/30/2013	Contribution	5.6	1.6	12,572	3,592		2,245	1,347	0	0	0	(
2745 2745	Clackamas County Fire District	6/30/2016	Proportion	5.3	4.3	(371,114)	(301,092)							(
2745 2745	Clackamas County Fire District Clackamas County Fire District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	572,794 1.322,061	464,720 823,171		108,074 249,445	108,074 249,445	108,074 249,445		32,424	(
2745	Clackamas County Fire District	6/30/2015	Contribution	5.3	3.3	672,872	418,958		126,957	126,957	126,957	38,087	0	(
2745	Clackamas County Fire District	6/30/2014	Proportion	5.4	2.4	147,031	65,347		27,228	27,228	10,891	30,007	0	
2745	Clackamas County Fire District	6/30/2014	Contribution	5.4	2.4	(144,790)	(64,351)		(26,813)			0	0	Č
2745	Clackamas County Fire District	6/30/2013	Contribution	5.6	1.6	253,027	72,295		45,183	27,112	0	0	0	
2746	Marion-Salem Data Center	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	Ö	0	(
2746	Marion-Salem Data Center	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
2746	Marion-Salem Data Center	6/30/2014	Contribution	5.4	2.4	4,668	2,076	864	864	864	348	0	0	(
2746	Marion-Salem Data Center	6/30/2013	Contribution	5.6	1.6	0	0		0	0	0	0	0	(
2747	Salem Housing Authority	6/30/2016	Proportion	5.3	4.3	(76,313)	(61,914)							(
2747	Salem Housing Authority	6/30/2016	Contribution	5.3	4.3	50,224	40,748		9,476	9,476	9,476		2,844	(
2747 2747	Salem Housing Authority Salem Housing Authority	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(82,173) 32,346	(51,165) 20,140		(15,504) 6,103	(15,504) 6,103	(15,504) 6,103		0	(
2747	Salem Housing Authority Salem Housing Authority	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(71,440)	(31,750						0	(
2747	Salem Housing Authority	6/30/2014	Contribution	5.4	2.4	(11,188)	(4,972)						0	(
2747	Salem Housing Authority	6/30/2013	Contribution	5.6	1.6	5.888	1.684		1.051	633	(020)	0	0	(
2749	Black Butte Ranch Police	6/30/2016	Proportion	5.3	4.3	(59,928)	(48,621)				(11,307)	(11,307)	(3,393)	
2749	Black Butte Ranch Police	6/30/2016	Contribution	5.3	4.3	3,480	2,823		657	657	657	657	195	Ċ
2749	Black Butte Ranch Police	6/30/2015	Proportion	5.3	3.3	(54,023)	(33,637)		(10,193)	(10,193)	(10,193)			Ċ
2749	Black Butte Ranch Police	6/30/2015	Contribution	5.3	3.3	(3,657)	(2,277	(690)		(690)	(690)		0	(
2749	Black Butte Ranch Police	6/30/2014	Proportion	5.4	2.4	30,360	13,494		5,622	5,622	2,250		0	(
2749	Black Butte Ranch Police	6/30/2014	Contribution	5.4	2.4	(18,993)	(8,442)				(1,408)	0	0	(
2749	Black Butte Ranch Police	6/30/2013	Contribution	5.6	1.6	10,020	2,864	1,789	1,789	1,075	0	0	0	(
2750	Eastern Oregon Human Services Consortium	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
2750	Eastern Oregon Human Services Consortium	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
2750	Eastern Oregon Human Services Consortium	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
2750 2750	Eastern Oregon Human Services Consortium	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	
2750 2750	Eastern Oregon Human Services Consortium Eastern Oregon Human Services Consortium	6/30/2014	Proportion Contribution	5.4 5.4	2.4	0	0	0	0	0	0	0	0	
2750	Eastern Oregon Human Services Consortium  Eastern Oregon Human Services Consortium	6/30/2014	Contribution	5.4 5.6	1.6	0	0	0	0	0	0	0	0	
2750	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	3,879	3,147	732	732	732	732	•	219	
2102		6/30/2016	Contribution	5.3	4.3	(6,081)	(4,934)							
2752	Mist-Birkenfeld Rural Fire Protection District													



Exhibit I

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

June 30, 2017 Measurement Date

Employer	Fandaus Nama	Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number 2752	Employer Name Mist-Birkenfeld Rural Fire Protection District	Recognition 6/30/2015	Specific Deferral A Contribution	5.3	Period 3.3	Outflow/(Inflow) (7,602)	Outflow/(Inflow) (4,734)	Expense (1,434)	(1,434)	Expense (1,434)	Expense (1,434)	Expense (432)	Expense	Subsequent Expense
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Proportion	5.4	3.3 2.4	(47.742)	(21,219)	(8.841)	(8.841)	(8,841)	(3,537)	(432)	0	,
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	11,284	5,014	2.090	2,090	2,090	834	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(12,001)	(3,429)	(2,143)	(2,143)	(1,286)	0	0	0	Č
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	5.3	4.3	6,184	5,017	1,167	1,167	1,167	1,167	1,167	349	(
2753	Linn-Benton Housing Authority	6/30/2016	Contribution	5.3	4.3	(29,833)	(24,204)	(5,629)	(5,629)	(5,629)	(5,629)	(5,629)	(1,688)	Ċ
2753	Linn-Benton Housing Authority	6/30/2015	Proportion	5.3	3.3	46,241	28,791	8,725	8,725	8,725	8,725	2,616	0	(
2753	Linn-Benton Housing Authority	6/30/2015	Contribution	5.3	3.3	(23,201)	(14,445)	(4,378)	(4,378)	(4,378)	(4,378)	(1,311)	0	(
2753	Linn-Benton Housing Authority	6/30/2014	Proportion	5.4	2.4	67,241	29,885	12,452	12,452	12,452	4,981	0	0	(
2753	Linn-Benton Housing Authority	6/30/2014	Contribution	5.4	2.4	(46,582)	(20,704)	(8,626)	(8,626)	(8,626)	(3,452)	0	0	
2753	Linn-Benton Housing Authority	6/30/2013	Contribution	5.6	1.6	(7,266)	(2,074)	(1,298)	(1,298)	(776)	0	0	0	
2754	Western Lane Ambulance District	6/30/2016	Proportion	5.3	4.3	139,177	112,917	26,260	26,260	26,260	26,260	26,260	7,877	
2754 2754	Western Lane Ambulance District Western Lane Ambulance District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	49,570 (126.192)	40,217 (78,572)	9,353 (23,810)	9,353 (23.810)	9,353 (23,810)	9,353 (23,810)	9,353 (7.142)	2,805	
2754 2754	Western Lane Ambulance District Western Lane Ambulance District	6/30/2015	Proportion Contribution	5.3	3.3	(126,192)	(11,169)	(23,810)	(23,810)	(23,810)	(23,810)	(1,017)	0	
2754	Western Lane Ambulance District	6/30/2014	Proportion	5.4	2.4	(34,101)	(15,156)	(6,315)	(6,315)	(6,315)	(2,526)	(1,017)	0	
2754	Western Lane Ambulance District	6/30/2014	Contribution	5.4	2.4	(29,248)	(13,000)	(5,416)	(5,416)	(5,416)	(2,168)	0	0	
2754	Western Lane Ambulance District	6/30/2013	Contribution	5.6	1.6	(25,755)	(7,359)	(4,599)	(4,599)	(2,760)	(2,100)	Ö	0	
2756	Sandy Area Sch Trans Agency	6/30/2016	Proportion	5.3	4.3	0	0	0	0 (1,000)	0	0	ő	0	
2756	Sandy Area Sch Trans Agency	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
2756	Sandy Area Sch Trans Agency	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	Ö	0	0	
2756	Sandy Area Sch Trans Agency	6/30/2015	Contribution	5.3	3.3	654	408	123	123	123	123	39	0	
2756	Sandy Area Sch Trans Agency	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
2756	Sandy Area Sch Trans Agency	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	
2756	Sandy Area Sch Trans Agency	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	
2757	City of Stayton	6/30/2016	Proportion	5.3	4.3	(48,878)	(39,656)	(9,222)	(9,222)	(9,222)	(9,222)	(9,222)	(2,768)	
2757	City of Stayton	6/30/2016	Contribution	5.3	4.3	26,657	21,627	5,030	5,030	5,030	5,030	5,030	1,507	
2757 2757	City of Stayton	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(26,105) 20,350	(16,255) 12,670	(4,925) 3,840	(4,925) 3,840	(4,925) 3,840	(4,925) 3,840	(1,480) 1,150	0	
2757	City of Stayton City of Stayton	6/30/2014	Proportion	5.4	2.4	3,946	1,753	731	731	731	291	1,150	0	
2757	City of Stayton	6/30/2014	Contribution	5.4	2.4	(8,402)	(3,734)	(1,556)	(1,556)	(1,556)	(622)	0	0	
2757	City of Stayton	6/30/2013	Contribution	5.6	1.6	(2,394)	(682)	(428)	(428)	(254)	(022)	0	0	
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	5.3	4.3	(8.196)	(6,650)	(1.546)	(1,546)	(1.546)	(1.546)	(1.546)	(466)	
2758	Mohawk Valley Rural Fire District	6/30/2016	Contribution	5.3	4.3	(4,651)	(3,773)	(878)	(878)	(878)	(878)	(878)	(261)	
2758	Mohawk Valley Rural Fire District	6/30/2015	Proportion	5.3	3.3	13,554	8,440	2,557	2,557	2,557	2,557	769	o o	
2758	Mohawk Valley Rural Fire District	6/30/2015	Contribution	5.3	3.3	(6,258)	(3,896)	(1,181)	(1,181)	(1,181)	(1,181)	(353)	0	
2758	Mohawk Valley Rural Fire District	6/30/2014	Proportion	5.4	2.4	12,193	5,419	2,258	2,258	2,258	903	0	0	(
2758	Mohawk Valley Rural Fire District	6/30/2014	Contribution	5.4	2.4	(3,787)	(1,684)	(701)	(701)	(701)	(282)	0	0	(
2758	Mohawk Valley Rural Fire District	6/30/2013	Contribution	5.6	1.6	2,297	657	410	410	247	0	0	0	(
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	37,454	30,387	7,067	7,067	7,067	7,067	7,067	2,119	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	105	85	20	20	20	20	20	5	(
2760	Knappa Svensen Burnside Rural Fire Protection District Knappa Svensen Burnside Rural Fire Protection District	6/30/2015 6/30/2015	Proportion	5.3	3.3 3.3	10,141 3,947	6,315 2,457	1,913 745	1,913 745	1,913 745	1,913 745	576 222	0	
2760 2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution Proportion	5.3 5.4	2.4	2,215	985	410	410	410	165	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(1,261)	(559)	(234)	(234)	(234)	(91)	0	0	
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(420)	(120)	(75)	(75)	(45)	(91)	0	0	
2761	Clackamas River Water	6/30/2016	Proportion	5.3	4.3	(478,329)	(388,078)	(90,251)	(90,251)	(90,251)	(90,251)	(90,251)	(27,074)	
2761	Clackamas River Water	6/30/2016	Contribution	5.3	4.3	162,792	132,077	30,715	30,715	30,715	30,715	30,715	9,217	
2761	Clackamas River Water	6/30/2015	Proportion	5.3	3.3	(223,199)	(138,973)	(42,113)	(42,113)	(42,113)	(42,113)	(12,634)	0	
2761	Clackamas River Water	6/30/2015	Contribution	5.3	3.3	87,168	54,274	16,447	16,447	16,447	16,447	4,933	0	
2761	Clackamas River Water	6/30/2014	Proportion	5.4	2.4	(15,782)	(7,013)	(2,923)	(2,923)	(2,923)	(1,167)	0	0	
2761	Clackamas River Water	6/30/2014	Contribution	5.4	2.4	(52,283)	(23,237)	(9,682)	(9,682)	(9,682)	(3,873)	0	0	
2761	Clackamas River Water	6/30/2013	Contribution	5.6	1.6	26,205	7,489	4,679	4,679	2,810	0	0	0	
2763	Junction City Fire Department	6/30/2016	Proportion	5.3	4.3	(12,516)	(10,154)	(2,362)	(2,362)	(2,362)	(2,362)	(2,362)	(706)	
2763	Junction City Fire Department	6/30/2016	Contribution	5.3	4.3	10,615	8,612	2,003	2,003	2,003	2,003	2,003	600	
2763	Junction City Fire Department	6/30/2015	Proportion	5.3	3.3	(75,715)	(47,143)	(14,286)	(14,286)	(14,286)	(14,286)	(4,285) 883	0	
2763 2763	Junction City Fire Department	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	15,558 29.109	9,688 12,936	2,935 5.391	2,935 5,391	2,935 5,391	2,935 2,154	883 0	0	
2763	Junction City Fire Department Junction City Fire Department	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(3,437)	12,936 (1,529)	5,391	5,391 (636)	5,391	2,154 (257)	0	0	
2763	Junction City Fire Department  Junction City Fire Department	6/30/2013	Contribution	5.4 5.6	2.4 1.6	(3,437)	(1,529) 4,420	2,764	(636)	1,656	(257)	0	0	
2765	Green Sanitary	6/30/2016	Proportion	5.3	4.3	11,417	9,263	2,764	2,764	2,154	2,154	2,154	647	
2765	Green Sanitary	6/30/2016	Contribution	5.3	4.3	7,283	5,909	1,374	1,374	1,374	1,374	1,374	413	
2765	Green Sanitary	6/30/2015	Proportion	5.3	3.3	(19,631)	(12,223)	(3,704)	(3,704)	(3,704)	(3,704)	(1,111)		
2765	Green Sanitary	6/30/2015	Contribution	5.3	3.3	8.912	5,548	1,682	1,682	1,682	1,682	502	0	
2765	Green Sanitary	6/30/2014	Proportion	5.4	2.4	3,851	1,712	713	713	713	286	0	0	
2765	Green Sanitary	6/30/2014	Contribution	5.4	2.4	(11,626)	(5,167)	(2,153)	(2,153)	(2,153)	(861)	ő	0	
		6/30/2013	Contribution	5.6	1.6	(4,073)	(1,165)		(727)	(438)	1,74.7	0	-	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	5.3	4.3	48,362	39,237	9,125	9,125	9,125	9,125	9,125	2,737	0
2766 2766	Southwest Lincoln County Water District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	251 (567)	204		47 (107)	47 (107)	47 (107)	47	16	0
2766	Southwest Lincoln County Water District Southwest Lincoln County Water District	6/30/2015	Contribution	5.3	3.3	12,073	7,517		2,278	2,278	2,278	683	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Proportion	5.4	2.4	(13,373)	(5,945)					000	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Contribution	5.4	2.4	(4,989)	(2,217)		(924)			0	0	0
2766	Southwest Lincoln County Water District	6/30/2013	Contribution	5.6	1.6	(974)	(278)					ō	0	Ö
2767	Springfield Utility Board	6/30/2016	Proportion	5.3	4.3	4,392	3,563	829	829	829	829	829	247	0
2767	Springfield Utility Board	6/30/2016	Contribution	5.3	4.3	377	306	71	71	71	71	71	22	0
2767	Springfield Utility Board	6/30/2015	Proportion	5.3	3.3	5,090	3,170	960	960	960	960	290	0	0
2767	Springfield Utility Board	6/30/2015	Contribution	5.3	3.3	3,039	1,893		573	573	573	174	0	0
2767	Springfield Utility Board	6/30/2014	Proportion	5.4	2.4	3,013	1,339		558	558	223	0	0	0
2767	Springfield Utility Board	6/30/2014	Contribution	5.4	2.4	(509)	(227)					0	0	0
2767	Springfield Utility Board	6/30/2013	Contribution	5.6	1.6	1,262	362		225	137	0	0	0	0
2768 2768	Lake County Library District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	11,126 4,727	9,027 3,835		2,099 892	2,099 892	2,099 892	2,099 892	631 267	0
2768	Lake County Library District Lake County Library District	6/30/2016	Proportion	5.3	4.3 3.3	(32,009)	3,835					(1.814)		0
2768	Lake County Library District  Lake County Library District	6/30/2015	Contribution	5.3	3.3	(32,009)	3.572		1.083	1.083	1.083	(1,814)		0
2768	Lake County Library District	6/30/2014	Proportion	5.4	2.4	6.877	3,055		1,274	1,003	507	0	0	0
2768	Lake County Library District	6/30/2014	Contribution	5.4	2.4	(4,672)	(2,077)		(865)			0	0	0
2768	Lake County Library District	6/30/2013	Contribution	5.6	1.6	5.037	1,441		899	542	0	0	0	0
2771	Harbor Water PUD	6/30/2016	Proportion	5.3	4.3	5,726	4,646	1,080	1,080	1,080	1,080	1,080	326	0
2771	Harbor Water PUD	6/30/2016	Contribution	5.3	4.3	7,876	6,390	1,486	1,486	1,486	1,486	1,486	446	0
2771	Harbor Water PUD	6/30/2015	Proportion	5.3	3.3	18,825	11,721		3,552	3,552	3,552	1,065	0	0
2771	Harbor Water PUD	6/30/2015	Contribution	5.3	3.3	13,045	8,123		2,461	2,461	2,461	740	0	0
2771	Harbor Water PUD	6/30/2014	Proportion	5.4	2.4	(6,356)	(2,825)					0	0	0
2771	Harbor Water PUD	6/30/2014	Contribution	5.4	2.4	4,206	1,869		779	779	311	0	0	0
2771	Harbor Water PUD	6/30/2013	Contribution	5.6	1.6	482	138		86	52	0 (0.007)	0	0 (2.242)	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	5.3	4.3	(46,678)	(37,871)					(8,807)		0
2772 2772	Umatilla County Soil & Water District Umatilla County Soil & Water District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(3,761) 12,794	(3,051) 7,966		(710) 2.414	(710) 2,414	(710) 2.414	(710) 724		0
2772	Umatilla County Soil & Water District	6/30/2015	Contribution	5.3	3.3	(7,203)	(4.485)					(408)		0
2772	Umatilla County Soil & Water District	6/30/2014	Proportion	5.4	2.4	(10,575)	(4,701)					(400)	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Contribution	5.4	2.4	(4,370)	(1,943)		(809)			0	0	0
2772	Umatilla County Soil & Water District	6/30/2013	Contribution	5.6	1.6	(7,478)	(2,138)					Ö	0	Ö
2773	Housing Authority of Jackson County	6/30/2016	Proportion	5.3	4.3	(155,693)	(126,317					(29,376)	(8,813)	0
2773	Housing Authority of Jackson County	6/30/2016	Contribution	5.3	4.3	120,033	97,385	22,648	22,648	22,648	22,648	22,648	6,793	Ö
2773	Housing Authority of Jackson County	6/30/2015	Proportion	5.3	3.3	(200,721)	(124,977)	(37,872)	(37,872)	(37,872)	(37,872)	(11,361)	0	0
2773	Housing Authority of Jackson County	6/30/2015	Contribution	5.3	3.3	53,429	33,267	10,081	10,081	10,081	10,081	3,024	0	0
2773	Housing Authority of Jackson County	6/30/2014	Proportion	5.4	2.4	59,226	26,322		10,968	10,968	4,386	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Contribution	5.4	2.4	(52,004)	(23,114)		(9,630)		(3,854)	0	0	0
2773	Housing Authority of Jackson County	6/30/2013	Contribution	5.6	1.6	63,802	18,230		11,393	6,837	0	0	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	5.3	4.3	(17,801)	(14,442)		(3,359)			(3,359)		0
2774	Oregon Trail Library District	6/30/2016	Contribution	5.3	4.3	1,666	1,352		314	314	314	314		0
2774 2774	Oregon Trail Library District Oregon Trail Library District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(6,807) (2,891)	(4,239) (1,801)		(1,284) (545)			(387) (166)		0
2774	Oregon Trail Library District Oregon Trail Library District	6/30/2014	Proportion	5.4	3.3 2.4	(2,891)	436		(545)	(545)	(545)	(100)	0	0
2774	Oregon Trail Library District	6/30/2014	Contribution	5.4	2.4	(4,513)	(2,005)					0	0	0
2774	Oregon Trail Library District	6/30/2013	Contribution	5.6	1.6	(1,862)	(534)					0	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	5.3	4.3	5,406	4,386		1,020	1,020	1,020	1,020	306	0
2776	Rainier Cemetery District	6/30/2016	Contribution	5.3	4.3	(1,269)	(1,030)					(239)	(74)	0
2776	Rainier Cemetery District	6/30/2015	Proportion	5.3	3.3	(20,912)	(13,020					(1,182)	O O	0
2776	Rainier Cemetery District	6/30/2015	Contribution	5.3	3.3	1,091	679		206	206	206	61	0	0
2776	Rainier Cemetery District	6/30/2014	Proportion	5.4	2.4	4,372	1,942		810		322	0	0	0
2776	Rainier Cemetery District	6/30/2014	Contribution	5.4	2.4	(3,434)	(1,526)					0	0	0
2776	Rainier Cemetery District	6/30/2013	Contribution	5.6	1.6	(1,863)	(531)					0	0	0
2777	City of Newberg	6/30/2016	Proportion	5.3	4.3	(364,432)	(295,671)				(68,761)	(68,761)		0
2777 2777	City of Newberg	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	(190,214) (431,833)	(154,325) (268,877)		(35,889) (81,478)			(35,889)		0
2777	City of Newberg City of Newberg	6/30/2015	Proportion Contribution	5.3	3.3	(431,833)	(268,877)		(81,478) 7,466	(81,478) 7,466	(81,478) 7,466	(24,443)	0	0
2777	City of Newberg City of Newberg	6/30/2015	Proportion	5.3 5.4	3.3 2.4	39,572 127,941	24,640 56.862		23,693	23.693	7,466 9,476	2,242	0	0
2777	City of Newberg City of Newberg	6/30/2014	Contribution	5.4	2.4	(198,816)	(88,362)		(36,818)		(14,726)	0	0	0
2777	City of Newberg City of Newberg	6/30/2013	Contribution	5.6	1.6	7.964	2,276		1,422	(30,616)	(14,726)	0	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	5.3	4.3	(2,786)	(2,260)		(526)		(526)	(526)	(156)	0
2778	Mulino Water District 23	6/30/2016	Contribution	5.3	4.3	(605)	(491)					(114)		0
				5.3	3.3	(5,478)	(3,410)					(308)		Ö
2778	Mulino Water District 23	6/30/2015	Proportion	5.5	3.3	(3,470)	(3,410	(1,034)	(1,034)	(1,034)	(1,034)	(300)		U



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Measurement					Measurement Date	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Recognized in	Outflow/(Inflow)
		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2778	Mulino Water District 23	6/30/2014	Proportion	5.4	2.4	2,929	1,303		542			0	0	(
2778 2778	Mulino Water District 23 Mulino Water District 23	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(370) 2,213	(163) 633		(69)	(69) 238	(25)	0	0	(
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(7,030)	(5,704)				(1,326)	(1,326)	(400)	(
2779	Brownsville Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(666)	(540)					(126)		(
2779	Brownsville Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	48,951	30,479		9,236	9,236	9,236	2,771	0	Ċ
2779	Brownsville Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(2,960)	(1,844)	(558)	(558)	(558)	(558)	(170)	0	(
2779	Brownsville Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(5,213)	(2,318)					0	0	(
2779	Brownsville Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	5,851	2,599		1,084	1,084	431	0	0	(
2779 2780	Brownsville Rural Fire Protection District Nehalem Bay Health District	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	2,450 5,479	698 4,445		438 1,034	260 1,034	0 1,034	0 1,034	309	(
2780	Nehalem Bay Health District	6/30/2016	Contribution	5.3	4.3	(1,760)	(1,428)					(332)		(
2780	Nehalem Bay Health District	6/30/2015	Proportion	5.3	3.3	6,503	4,049		1,227	1,227	1,227	368	0	Č
2780	Nehalem Bay Health District	6/30/2015	Contribution	5.3	3.3	(893)	(557)	(168)	(168)	(168)	(168)	(53)	0	(
2780	Nehalem Bay Health District	6/30/2014	Proportion	5.4	2.4	(2,517)	(1,119)					0	0	(
2780	Nehalem Bay Health District	6/30/2014	Contribution	5.4	2.4	867	384		161	161	62	0	0	(
2780	Nehalem Bay Health District	6/30/2013	Contribution	5.6 5.3	1.6	(1,291)	(367)					0	0	(
2781 2781	North Bend Coos-Curry Housing Authority North Bend Coos-Curry Housing Authority	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(210,600) 68,781	(170,864)		(39,736)		(39,736) 12,978	(39,736) 12,978	(11,920) 3.891	(
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Proportion	5.3	3.3	4.808	2,994		907	907	907	273	0,091	(
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Contribution	5.3	3.3	36,000	22,416		6,792	6,792	6,792	2,040	0	Č
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Proportion	5.4	2.4	(39,419)	(17,519)		(7,300)			0	0	(
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Contribution	5.4	2.4	25,722	11,433		4,763	4,763	1,907	0	0	(
2781	North Bend Coos-Curry Housing Authority	6/30/2013	Contribution	5.6	1.6	43,859	12,531		7,832	4,699	0	0	0	(
2782 2782	Millington Rural Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	5,407 2,658	4,387 2,156		1,020 502	1,020 502	1,020 502	1,020 502	307 148	(
2782	Millington Rural Fire Protection District Millington Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	2,000	1,246		377	377	377	115	140	(
2782	Millington Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	3,196	1,990		603	603	603	181	0	(
2782	Millington Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	Ċ
2782	Millington Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	3,111	1,383	576	576	576	231	0	0	(
2782	Millington Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	2,910	830		520	310	0	0	0	(
2783	Tillamook Fire District	6/30/2016	Proportion	5.3	4.3	(15,025)	(12,190)					(2,835)		(
2783 2783	Tillamook Fire District Tillamook Fire District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	14,151 (5,827)	11,481 (3,629)		2,670 (1,099)	2,670 (1,099)	2,670 (1,099)	2,670 (332)	801	(
2783	Tillamook Fire District Tillamook Fire District	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(5,827) 12,084	7,524		2,280	2,280	2,280	(332)	0	(
2783	Tillamook Fire District	6/30/2014	Proportion	5.4	2.4	(3,157)	(1,402)		(585)			0	0	(
2783	Tillamook Fire District	6/30/2014	Contribution	5.4	2.4	(4,024)	(1,789					Ō	0	Ċ
2783	Tillamook Fire District	6/30/2013	Contribution	5.6	1.6	181	53	32	32	21	, o	0	0	(
2784	Eisenschmidt Pool	6/30/2016	Proportion	5.3	4.3	12,846	10,422		2,424	2,424	2,424	2,424	726	(
2784	Eisenschmidt Pool	6/30/2016	Contribution	5.3	4.3	(1,192)	(967)		(225)			(225)	(67)	(
2784 2784	Eisenschmidt Pool	6/30/2015	Proportion	5.3 5.3	3.3 3.3	(37,594) 942	(23,408)		(7,093) 178	(7,093) 178	(7,093) 178	(2,129) 52	0	(
2784 2784	Eisenschmidt Pool Eisenschmidt Pool	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	12,166	5,407		2,253	2,253	901	52	0	(
2784	Eisenschmidt Pool	6/30/2014	Contribution	5.4	2.4	(10,418)	(4,631)					Ö	0	(
2784	Eisenschmidt Pool	6/30/2013	Contribution	5.6	1.6	1,965	561		351	210	0	0	0	Ċ
2785	Fern Ridge Community Library	6/30/2016	Proportion	5.3	4.3	(30,604)	(24,830)	(5,774)	(5,774)	(5,774)	(5,774)	(5,774)	(1,734)	(
2785	Fern Ridge Community Library	6/30/2016	Contribution	5.3	4.3	7,455	6,048		1,407	1,407	1,407	1,407	420	(
2785	Fern Ridge Community Library	6/30/2015	Proportion	5.3	3.3	12,458	7,756		2,351	2,351	2,351	703	0	(
2785 2785	Fern Ridge Community Library Fern Ridge Community Library	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	5,079 (28,575)	3,163 (12.699)		958 (5,292)	958 (5,292)	958 (2,115)	289	0	(
2785 2785	Fern Ridge Community Library Fern Ridge Community Library	6/30/2014	Contribution	5.4 5.4	2.4	(28,575)	2,264		943	(5,292)	(2,115)	0	0	(
2785	Fern Ridge Community Library	6/30/2013	Contribution	5.6	1.6	(6,201)	(1,773)					0	0	(
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(50,983)	(41,364					(9,619)	(2,888)	Č
2786	Seal Rock Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	3,442	2,793	649	649	649	649	649	197	Ċ
2786	Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	915	569		173		173	50	0	(
2786	Seal Rock Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(4,662)	(2,902)					(262)	0	(
2786 2786	Seal Rock Rural Fire Protection District Seal Rock Rural Fire Protection District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	2,425 (4,317)	1,078 (1,920)		449 (799)	449 (799)	180 (322)	0	0	
2786	Seal Rock Rural Fire Protection District Seal Rock Rural Fire Protection District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(4,317)	(1,920)					0	0	(
2788	Port of Hood River	6/30/2016	Proportion	5.3	4.3	(27,043)	(21,941)					(5,102)	(1,533)	(
2788	Port of Hood River	6/30/2016	Contribution	5.3	4.3	56,955	46,209		10,746	10,746	10,746	10,746	3,225	Č
2788	Port of Hood River	6/30/2015	Proportion	5.3	3.3	(22,367)	(13,927)	(4,220)	(4,220)	(4,220)	(4,220)	(1,267)	0	Ċ
2788	Port of Hood River	6/30/2015	Contribution	5.3	3.3	51,085	31,807		9,639	9,639	9,639	2,890	0	(
2788	Port of Hood River	6/30/2014	Proportion	5.4	2.4	(13,546)	(6,019)		(2,509)			0	0	(
2788 2788	Port of Hood River	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(9,321) 850	(4,143)		(1,726)	(1,726) 90	(691)	0	0	(
2/88	Port of Hood River Farmers Irrigation District	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(206,875)	242 (167,842)				(39,033)	(39,033)	(11,710)	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of		Outflow/(Inflow) Recognized in Measurement Period +1					
	Employer Name	Recognition	Specific Deferral A			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2789	Farmers Irrigation District	6/30/2016	Contribution	5.3	4.3	1,112	902	210 (74)	210		210 (74)	210	62	0
2789 2789	Farmers Irrigation District Farmers Irrigation District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(393) (16,597)	(245) (10,333)	(3,132)	(74) (3,132)		(3,132)	(23) (937)	0	0
2789	Farmers Irrigation District	6/30/2014	Proportion	5.4	2.4	(20,064)	(8,916)		(3,716)		(1,484)	(937)	0	0
2789	Farmers Irrigation District	6/30/2014	Contribution	5.4	2.4	(31,078)	(13,813)	(5,715)	(5,755)		(2,303)	0	0	0
2789	Farmers Irrigation District Farmers Irrigation District	6/30/2013	Contribution	5.4 5.6	2.4 1.6	(31,078)	(13,813)	(5,755)	(5,755)		(2,303)	0	0	U
2790	Silver Falls Library District	6/30/2016	Proportion	5.3	4.3	127,929	103,791	24,138	24,138	24,138	24,138	24,138	7,239	0
2790	Silver Falls Library District	6/30/2016	Contribution	5.3	4.3	10,974	8,903	24,130	24,136	24,130	2,071	24,136	619	0
2790	Silver Falls Library District	6/30/2015	Proportion	5.3	3.3	(117,119)	(72,923)	(22,098)	(22,098)		(22,098)	(6,629)	0	0
2790	Silver Falls Library District	6/30/2015	Contribution	5.3	3.3	17,706	11,024	3,341	3,341	3,341	3,341	1,001	0	0
2790	Silver Falls Library District	6/30/2014	Proportion	5.4	2.4	4,968	2,208	920	920	920	368	1,001	0	0
2790	Silver Falls Library District	6/30/2014	Contribution	5.4	2.4	(18,882)	(8,391)	(3,497)	(3,497)		(1,397)	0	0	0
2790	Silver Falls Library District	6/30/2013	Contribution	5.6	1.6	(2,880)	(824)	(514)	(5,497)		(1,397)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	5.3	4.3	(18.544)	(15,045)	(3,499)	(3,499)		(3.499)	(3,499)	(1.049)	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Contribution	5.3	4.3	5.109	4.145	(5,499)	964	964	(3,499)	964	289	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Proportion	5.3	3.3	(68.465)	(42,629)	(12,918)	(12,918)		(12,918)	(3.875)	209	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Contribution	5.3	3.3	7.404	4,610	1.397	1,397	1.397	1.397	(3,673)	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Proportion	5.4	2.4	7,404 4.316	1,919	799	799	799	321	419	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.4	2.4	(27,772)	(12,343)	(5,143)	(5,143)		(2,057)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.6	1.6	(10,956)	(3,132)	(1,956)	(1,956)		(2,057)	0	0	0
2792	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	5.3	4.3	(32,095)	(26,039)	(6,056)	(6,056)		(6,056)	(6,056)	(1,815)	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Contribution	5.3	4.3	(52,095)	(4,673)	(1,087)	(1,087)		(1,087)	(1,087)	(325)	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Proportion	5.3	3.3	1.972	1,228	372	372	372	372	112	(525)	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Contribution	5.3	3.3	9.333	5.811	1.761	1.761	1,761	1.761	528	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Proportion	5.4	2.4	51.578	22,925	9,551	9,551	9,551	3.823	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Contribution	5.4	2.4	(12,016)	(5,341)	(2,225)	(2,225)		(891)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2013	Contribution	5.6	1.6	28,871	8,247	5,156	5,156	3,091	(651)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	5.3	4.3	48,303	39,189	9,114	9,114	9,114	9,114	9,114	2,733	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Contribution	5.3	4.3	6,168	5,004	1,164	1,164	1,164	1,164	1,164	348	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Proportion	5.3	3.3	106,382	66,238	20,072	20,072	20,072	20,072	6,022	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Contribution	5.3	3.3	7,266	4,524	1,371	1,371	1,371	1,371	411	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Proportion	5.4	2.4	(19,551)	(8.688)	(3,621)	(3,621)		(1,446)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Contribution	5.4	2.4	(4.675)	(2.077)	(866)	(866)		(345)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2013	Contribution	5.6	1.6	(17.003)	(4.859)	(3.036)	(3,036)		(545)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(60.371)	(48,980)	(11,391)	(11,391)		(11,391)	(11,391)	(3.416)	0
2796	West Side Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	14.889	12.080	2,809	2,809	2.809	2.809	2.809	844	0
2796	West Side Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	21,862	13.612	4,125	4,125	4,125	4,125	1,237	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	7,280	4,532	1.374	1,374	1,374	1.374	410	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(1,715)	(761)	(318)	(318)		(125)	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	6,832	3,037	1,265	1,265	1,265	507	0	0	0
2796	West Side Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	5,869	1,677	1,048	1,048	629	0	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	5.3	4.3	(2,746)	(2,228)	(518)	(518)		(518)	(518)	(156)	0
2797	Vernonia Fire	6/30/2016	Contribution	5.3	4.3	3,663	2,972	691	691	691	691	691	208	0
2797	Vernonia Fire	6/30/2015	Proportion	5.3	3.3	808	504	152	152	152	152	48	0	0
2797	Vernonia Fire	6/30/2015	Contribution	5.3	3.3	707	441	133	133	133	133	42	0	0
2797	Vernonia Fire	6/30/2014	Proportion	5.4	2.4	499	223	92	92	92	39	0	0	0
2797	Vernonia Fire	6/30/2014	Contribution	5.4	2.4	416	185	77	77	77	31	Ö	0	0
2797	Vernonia Fire	6/30/2013	Contribution	5.6	1.6	1,125	321	201	201	120	0	Ö	0	0
2798	Fairview Water District	6/30/2016	Proportion	5.3	4.3	(42,224)	(34,257)	(7,967)	(7,967)		(7,967)	(7,967)	(2,389)	0
2798	Fairview Water District	6/30/2016	Contribution	5.3	4.3	441	358	83	83	83	83	83	26	0
2798	Fairview Water District	6/30/2015	Proportion	5.3	3.3	(62,923)	(39,179)	(11,872)	(11,872)		(11,872)	(3,563)	0	0
2798	Fairview Water District	6/30/2015	Contribution	5.3	3.3	(3.465)	(2,157)	(654)	(654)		(654)	(195)	0	0
2798	Fairview Water District	6/30/2014	Proportion	5.4	2.4	15,395	6,842	2,851	2,851	2,851	1,140	0	0	0
2798	Fairview Water District	6/30/2014	Contribution	5.4	2.4	(15.724)	(6.988)	(2.912)	(2,912)		(1,164)	Ö	0	0
2798	Fairview Water District	6/30/2013	Contribution	5.6	1.6	(3.645)	(1,041)	(651)	(651)	(390)	(1,101)	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	5.3	4.3	2,668	2,165	503	503	503	503	503	153	0
2799	Sublimity Fire District	6/30/2016	Contribution	5.3	4.3	2,107	1,709	398	398	398	398	398	117	0
2799	Sublimity Fire District	6/30/2015	Proportion	5.3	3.3	(97,802)	(60,896)	(18,453)	(18,453)		(18,453)	(5,537)	0	0
2799	Sublimity Fire District	6/30/2015	Contribution	5.3	3.3	2,279	1,419	430	430	430	430	129	0	0
2799	Sublimity Fire District	6/30/2014	Proportion	5.4	2.4	6,876	3,057	1,273	1,273	1,273	511	0	0	0
2799	Sublimity Fire District	6/30/2014	Contribution	5.4	2.4	(17,989)	(7,996)	(3,331)	(3,331)	(3,331)	(1,334)	0	n	Č
2799	Sublimity Fire District	6/30/2013	Contribution	5.6	1.6	(1,584)	(452)	(283)	(283)		(1,554)	Ö	0	Ö
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	3,832	3,109	723	723	723	723	723	217	Č
2801	Coburg Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(316)	(256)	(60)	(60)		(60)	(60)	(16)	0
2801	Coburg Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(727)	(453)	(137)	(137)		(137)	(42)		(
2801	Coburg Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	2,376	1,480	448	448	448	448	136	0	C
	Coburg Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	1,568	698	290	290	290	118	0	0	0



Exhibit I

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

June 30, 2017 Measurement Date

Emplem		Beginning of Measurement Period for Initial	Course of Familia	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Recognition	Source of Employer- Specific Deferral	Original Amortization Period		Original Balance of Outflow/(Inflow)	Outflow/(Inflow)	Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Expense	Expense	Expense	Recognized in Subsequent Expense
2801	Coburg Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(4,160)	(1,850)		(770)		(310)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	374	106	67	67	39	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	5.3	4.3	(53,502)	(43,407)	(10,095)	(10,095)		(10,095)	(10,095)		0
2802	Rural Road Assessment District 3	6/30/2016	Contribution	5.3	4.3	5,104	4,141	963	963	963	963	963	289	0
2802	Rural Road Assessment District 3	6/30/2015	Proportion	5.3	3.3	(50,297)	(31,317)	(9,490)	(9,490)		(9,490)	(2,847)	0	0
2802	Rural Road Assessment District 3	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(2,424) 12,624	(1,510)	(457) 2,338	(457) 2,338	(457) 2,338	(457)	(139)	0	0
2802	Rural Road Assessment District 3	6/30/2014	Proportion				5,610				934	0	0	0
2802 2802	Rural Road Assessment District 3 Rural Road Assessment District 3	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(11,641) 2,072	(5,173) 592	(2,156) 370	(2,156) 370	(2,156) 222	(861)	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(55)	(45)	(10)	(10)		(10)	(10)	(5)	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	562	456	106	106	106	106	106	32	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	970	604	183	183	183	183	55	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	564	352	106	106	106	106	34	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(214)	(94)	(40)	(40)	(40)	(14)	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(530)	(236)		(98)	(98)	(40)	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(413)	(117)	(74)	(74)	(43)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(20,261)	(16,438)	(3,823)	(3,823)		(3,823)	(3,823)		0
2804	Aurora Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(10,151)	(8,236)		(1,915)		(1,915)	(1,915)	(576)	0
2804	Aurora Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(115)	(71)		(22)		(22)	(5)		0
2804	Aurora Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(11,259)	(7,011)		(2,124)		(2,124)	(639)	0	0
2804	Aurora Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	13,570	6,031	2,513	2,513	2,513	1,005	0	0	0
2804 2804	Aurora Rural Fire Protection District Aurora Rural Fire Protection District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(22,106) (8,236)	(9,824) (2,352)	(4,094) (1,471)	(4,094) (1,471)		(1,636)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	5.3	4.3	8,149	6,611	1,538	1,538	1,538	1,538	1,538	459	0
2806	Multnomah County Rural Fire Protection District 14  Multnomah County Rural Fire Protection District 14	6/30/2016	Contribution	5.3	4.3	550	446	1,536	1,536	1,536	1,536	1,536	30	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Proportion	5.3	3.3	(7,310)	(4,552)	(1,379)	(1,379)		(1,379)	(415)		0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Contribution	5.3	3.3	1,690	1,052	319	319	319	319	95	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Proportion	5.4	2.4	435	192	81	81	81	30	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Contribution	5.4	2.4	(290)	(128)	(54)	(54)		(20)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2013	Contribution	5.6	1.6	337	97	60	60	37	O O	0	0	0
2808	Lifeways	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2808 2809	Lifeways Juntura Road District 4	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	0 (1,891)	0 (1,534)	0 (357)	0 (357)	(357)	0 (357)	0 (357)	(106)	0
2809	Juntura Road District 4  Juntura Road District 4	6/30/2016	Contribution	5.3	4.3	(1,683)	(1,365)	(318)	(318)		(318)	(318)	(93)	0
2809	Juntura Road District 4	6/30/2015	Proportion	5.3	3.3	(2,731)	(1,701)	(515)	(515)		(515)	(156)		0
2809	Juntura Road District 4	6/30/2015	Contribution	5.3	3.3	(1,863)	(1,159)		(352)		(352)	(103)		0
2809	Juntura Road District 4	6/30/2014	Proportion	5.4	2.4	(12)	(6)	(2)	(2)		(2)	0	0	0
2809	Juntura Road District 4	6/30/2014	Contribution	5.4	2.4	(2,603)	(1,157)		(482)		(193)	0	0	0
2809	Juntura Road District 4	6/30/2013	Contribution	5.6	1.6	(2,145)	(613)	(383)	(383)	(230)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	5.3	4.3	(418)	(339)	(79)	(79)	(79)	(79)	(79)		0
2810	Sutherlin Water Control District	6/30/2016	Contribution	5.3	4.3	(884)	(717)		(167)		(167)	(167)		0
2810	Sutherlin Water Control District	6/30/2015	Proportion	5.3	3.3	(1,349)	(839)	(255)	(255)		(255)	(74)		0
2810	Sutherlin Water Control District	6/30/2015	Contribution	5.3	3.3	(848)	(528)	(160)	(160)		(160)	(48)	0	0
2810	Sutherlin Water Control District	6/30/2014	Proportion	5.4	2.4	904	403	167	167	167	69	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Contribution	5.4	2.4	(2,300)	(1,022)		(426)		(170)	0	0	0
2810 2811	Sutherlin Water Control District Mid-Columbia Center For Living	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(881) 459,806	(253) 373,050	(157) 86,756	(157) 86,756	(96) 86,756	0 86,756	0 86,756	26,026	0
2811	Mid-Columbia Center For Living Mid-Columbia Center For Living	6/30/2016	Proportion Contribution	5.3	4.3	114,335	92,762	21,573	21,573	21,573	21,573	21,573	6,470	0
2811	Mid-Columbia Center For Living  Mid-Columbia Center For Living	6/30/2015	Proportion	5.3	3.3	452.212	281.566	85.323	85.323	85.323	85.323	25,597	0,470	0
2811	Mid-Columbia Center For Living	6/30/2015	Contribution	5.3	3.3	92.353	57.503	17.425	17.425	17.425	17.425	5.228	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Proportion	5.4	2.4	(15,823)	(7,033)	(2,930)	(2,930)		(1,173)	0,220	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Contribution	5.4	2.4	(57,704)	(25,646)	(10,686)	(10,686)		(4,274)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2013	Contribution	5.6	1.6	(49,427)	(14,123)		(8,826)		0	0	0	0
2812	Workforce Development Board	6/30/2016	Proportion	5.3	4.3	· · · o′	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2812	Workforce Development Board	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	C
2812	Workforce Development Board The Job Council	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(2,093,254)	0 (1,698,300)	0 (394,954)	(00:07:1)	(201251)	0 (394,954)	0 (394,954)	0 (118,484)	0
2814					4.3	(2.093.254)	(1.698.300)	(394 954)	(394,954)	(394,954)	(394 954)	(394 954)	(118 484)	()



Exhibit I

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

June 30, 2017 Measurement Date

Employer Number	Emplayer Name	Beginning of Measurement Period for Initial	Source of Employer- Specific Deferral A	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2814	Employer Name The Job Council	Recognition 6/30/2015	Proportion A	5.3	3.3	(169,382)	(105,464)	(31,959)	(31,959)		(31,959)	(9,587)	Expense	Subsequent Expense
2814	The Job Council	6/30/2015	Contribution	5.3	3.3	(180,085)	(112,129)	(33,978)	(33,978)		(33,978)	(10,195)	0	0
2814	The Job Council	6/30/2014	Proportion	5.4	2.4	41,167	18,295	7,624	7,624	7,624	3,047	(10,100)	0	Ö
2814	The Job Council	6/30/2014	Contribution	5.4	2.4	169,643	75,398	31,415	31,415	31,415	12,568	0	0	0
2814	The Job Council	6/30/2013	Contribution	5.6	1.6	391,964	111,988	69,994	69,994	41,994	0	0	0	0
2816	Odell Sanitary District	6/30/2016	Proportion	5.3	4.3	54,347	44,093	10,254	10,254	10,254	10,254	10,254	3,077	0
2816	Odell Sanitary District	6/30/2016	Contribution	5.3	4.3	3,991	3,238	753	753	753	753	753	226	0
2816 2816	Odell Sanitary District Odell Sanitary District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(84,735) 5,952	(52,759) 3,706	(15,988) 1,123	(15,988) 1,123	(15,988) 1,123	(15,988) 1,123	(4,795) 337	0	0
2816	Odell Sanitary District	6/30/2014	Proportion	5.4	2.4	11,934	5,304	2,210	2,210	2,210	884	0	0	0
2816	Odell Sanitary District	6/30/2014	Contribution	5.4	2.4	(17,178)	(7,635)	(3,181)	(3,181)		(1,273)	0	0	0
2816	Odell Sanitary District	6/30/2013	Contribution	5.6	1.6	(642)	(182)	(115)	(115)		0	0	Ō	Ö
2817	Wickiup Water District	6/30/2016	Proportion	5.3	4.3	(12,212)	(9,908)	(2,304)	(2,304)	(2,304)	(2,304)	(2,304)	(692)	0
2817	Wickiup Water District	6/30/2016	Contribution	5.3	4.3	(852)	(691)	(161)	(161)		(161)	(161)	(47)	0
2817	Wickiup Water District	6/30/2015	Proportion	5.3	3.3	(2,205)	(1,373)	(416)	(416)		(416)	(125)	0	0
2817	Wickiup Water District	6/30/2015	Contribution	5.3	3.3	(1,728)	(1,076)	(326)	(326)		(326)	(98)	0	0
2817	Wicking Water District	6/30/2014	Proportion	5.4	2.4 2.4	2,483	1,103	460	460	460 (878)	183	0	0	0
2817 2817	Wickiup Water District Wickiup Water District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(4,743) (1,985)	(2,109) (569)	(878) (354)	(878) (354)		(353)	0	0	0
2818	Netarts Water District	6/30/2016	Proportion	5.3	4.3	20.146	16,345	3,801	3,801	3,801	3,801	3,801	1.141	0
2818	Netarts Water District	6/30/2016	Contribution	5.3	4.3	2,214	1,796	418	418	418	418	418	124	0
2818	Netarts Water District	6/30/2015	Proportion	5.3	3.3	(35,678)	(22,214)	(6,732)	(6,732)		(6,732)	(2,018)	0	Ö
2818	Netarts Water District	6/30/2015	Contribution	5.3	3.3	3,732	2,324	704	704	704	704	212	0	0
2818	Netarts Water District	6/30/2014	Proportion	5.4	2.4	6,858	3,048	1,270	1,270	1,270	508	0	0	0
2818	Netarts Water District	6/30/2014	Contribution	5.4	2.4	(6,845)	(3,041)	(1,268)	(1,268)		(505)	0	0	0
2818	Netarts Water District	6/30/2013	Contribution	5.6	1.6	811	231	145	145	86	0	0	0	0
2819 2819	Harrisburg Fire and Rescue	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	58,687 289	47,614 234	11,073 55	11,073 55	11,073 55	11,073 55	11,073 55	3,322 14	0
2819	Harrisburg Fire and Rescue Harrisburg Fire and Rescue	6/30/2015	Proportion	5.3	4.3 3.3	(84,624)	(52,690)	(15,967)	55 (15,967)		(15,967)	(4,789)	14	0
2819	Harrisburg Fire and Rescue	6/30/2015	Contribution	5.3	3.3	6,643	4,137	1,253	1,253	1,253	1,253	378	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Proportion	5.4	2.4	941	419	174	174	174	71	0	0	Ö
2819	Harrisburg Fire and Rescue	6/30/2014	Contribution	5.4	2.4	(10,893)	(4,842)	(2,017)	(2,017)	(2,017)	(808)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2013	Contribution	5.6	1.6	(5,058)	(1,446)	(903)	(903)		0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	5.3	4.3	126,464	102,603	23,861	23,861	23,861	23,861	23,861	7,159	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Contribution	5.3	4.3	(43,269)	(35,105)	(8,164)	(8,164)		(8,164)	(8,164)	(2,449)	0
2820 2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(45,505) (13,976)	(28,333) (8,702)	(8,586) (2,637)	(8,586) (2,637)		(8,586) (2,637)	(2,575) (791)	0	0
2820	Central Oregon Coast Fire & Rescue District Central Oregon Coast Fire & Rescue District	6/30/2015 6/30/2014	Proportion	5.3 5.4	3.3 2.4	12,082	(8,702)	2,237	(2,637)	2,037)	(2,637)	(791)	0	Ü
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Contribution	5.4	2.4	(23,593)	(10,486)	(4,369)	(4,369)		(1,748)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2013	Contribution	5.6	1.6	(11,129)	(3,181)	(1,987)	(1,987)		0	0	Ö	Ö
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	5.3	4.3	(2,367)	(1,920)	(447)	(447)	(447)	(447)	(447)	(132)	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Contribution	5.3	4.3	13,199	10,709	2,490	2,490	2,490	2,490	2,490	749	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Proportion	5.3	3.3	45,590	28,386	8,602	8,602	8,602	8,602	2,580	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Contribution	5.3	3.3	10,071	6,271	1,900	1,900	1,900	1,900	571	0	0
2821 2821	Tillamook County Soil And Water Conservation District Tillamook County Soil And Water Conservation District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	3,357 14.482	1,491 6,436	622 2,682	622 2,682	622 2,682	247 1,072	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2013	Contribution	5.6	1.6	10,495	2,999	1,874	1,874	1,125	1,072	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	5.3	4.3	1,306	1,060	246	246	246	246	246	76	Ö
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Contribution	5.3	4.3	2,488	2,019	469	469	469	469	469	143	Ō
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Proportion	5.3	3.3	(8,292)	(5,162)	(1,565)	(1,565)		(1,565)	(467)	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Contribution	5.3	3.3	3,745	2,331	707	707	707	707	210	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Proportion	5.4	2.4	918	408	170	170	170	68	0	0	0
2822 2822	Deschutes County Rural Fire Protection District 2 Deschutes County Rural Fire Protection District 2	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(788) 2.023	(350) 579	(146) 361	(146) 361	(146) 218	(58)	0	0	0
2822	Lyons Fire District	6/30/2013	Proportion	5.6	1.6 4.3	2,023 (44,644)	(36,221)	(8,423)	(8,423)		(8,423)	(8.423)	(2.529)	C
2823	Lyons Fire District	6/30/2016	Contribution	5.3	4.3	(44,644)	(36,221)	(0,423)	(0,423)	(0,423)	(0,423)	(0,423)	(2,529) N	0
2823	Lyons Fire District	6/30/2015	Proportion	5.3	3.3	(4,279)	(2,665)	(807)	(807)	•	(807)	(244)	0	Ö
2823	Lyons Fire District	6/30/2015	Contribution	5.3	3.3	(3,221)	(2,005)	(608)	(608)	(608)	(608)	(181)	0	Ō
2823	Lyons Fire District	6/30/2014	Proportion	5.4	2.4	(57)	(24)	(11)	(11)		(2)	` o´	0	0
2823	Lyons Fire District	6/30/2014	Contribution	5.4	2.4	(1,537)	(682)	(285)	(285)		(112)	0	0	0
2823	Lyons Fire District	6/30/2013	Contribution	5.6	1.6	(393)	(113)	(70)	(70)		0	0	. 0	0
2824	Glide Fire Department	6/30/2016	Proportion	5.3	4.3	(3,231)	(2,621)	(610)	(610)		(610)	(610)	(181)	0
2824 2824	Glide Fire Department	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	(1,126) 9,058	(914) 5,640	(212) 1,709	(212) 1,709	(212) 1,709	(212) 1,709	(212) 513	(66)	0
2824	Glide Fire Department Glide Fire Department	6/30/2015	Proportion Contribution	5.3 5.3	3.3	9,058 (677)	5,640 (421)	1,709	1,709		1,709	(37)	0	0
2824	Glide Fire Department	6/30/2014	Proportion	5.4	2.4	472	211	87	(120)	87	37	(37)	0	0
									01	01	01			



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original  Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
2824	Glide Fire Department	6/30/2013	Contribution	5.6	1.6	(1,596)	(456)		(285)		0	0	0	C
2825	Northern Oregon Corrections	6/30/2016	Proportion	5.3	4.3	(403,382)	(327,272)		(76,110)		(76,110)			C
2825	Northern Oregon Corrections	6/30/2016	Contribution	5.3	4.3	(82,573)	(66,993)	(15,580)	(15,580)	(15,580)	(15,580)	(15,580)	(4,673)	C
2825	Northern Oregon Corrections	6/30/2015	Proportion	5.3	3.3	84,871	52,845	16,013	16,013	16,013	16,013	4,806	0	C
2825 2825	Northern Oregon Corrections	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(88,564) 214,942	(55,144)	(16,710)	(16,710)	(16,710)	(16,710)	(5,014)	0	C
2825 2825	Northern Oregon Corrections Northern Oregon Corrections	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(194,315)	95,530 (86,363)	39,804 (35,984)	39,804 (35,984)	39,804 (35,984)	15,922 (14,395)	0	0	(
2825	Northern Oregon Corrections  Northern Oregon Corrections	6/30/2013	Contribution	5.6	1.6	(53,119)	(15,175)	(9,486)	(9,486)	(5,689)	(14,393)	0	0	
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	5.3	4.3	(8,547)	(6,934)		(1,613)		(1,613)	(1,613)	(482)	
2826	Wasco County Soil-Water Conservation District	6/30/2016	Contribution	5.3	4.3	213	173	40	40	40	40	40	13	č
2826	Wasco County Soil-Water Conservation District	6/30/2015	Proportion	5.3	3.3	(56,477)	(35,165)	(10,656)	(10,656)	(10,656)	(10,656)	(3,197)	0	Ċ
2826	Wasco County Soil-Water Conservation District	6/30/2015	Contribution	5.3	3.3	(593)	(369)	(112)	(112)	(112)	(112)	(33)	0	C
2826	Wasco County Soil-Water Conservation District	6/30/2014	Proportion	5.4	2.4	(2,265)	(1,008)		(419)		(170)	0	0	C
2826	Wasco County Soil-Water Conservation District	6/30/2014	Contribution	5.4	2.4	(12,894)	(5,730)		(2,388)		(954)	0	0	C
2826	Wasco County Soil-Water Conservation District	6/30/2013	Contribution	5.6	1.6	(681)	(193)	(122)	(122)		0	0	0	C
2828	Deschutes Public Library District	6/30/2016	Proportion	5.3	4.3	(71,680)	(58,155)		(13,525)	(13,525)	(13,525)			(
2828	Deschutes Public Library District	6/30/2016	Contribution	5.3 5.3	4.3 3.3	193,008 (356.412)	156,591	36,417	36,417	36,417	36,417	36,417	10,923	0
2828 2828	Deschutes Public Library District Deschutes Public Library District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(356,412)	(221,916) 106,959	(67,248) 32,412	(67,248) 32,412	(67,248) 32,412	(67,248) 32,412	(20,172) 9,723	0	C
2828	Deschutes Public Library District  Deschutes Public Library District	6/30/2014	Proportion	5.3 5.4	3.3 2.4	(74,661)	(33.183)	(13.826)	(13,826)	(13,826)	(5,531)	9,723	0	
2828	Describes Public Library District  Describes Public Library District	6/30/2014	Contribution	5.4	2.4	(67,290)	(29,907)	(12,461)	(12,461)	(12,461)	(4,985)	0	0	
2828	Deschutes Public Library District	6/30/2013	Contribution	5.6	1.6	(37,923)	(10,835)		(6,772)		(1,000)	0	0	č
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	0	0	o o	0	0	0	0	0	Ċ
2829	Hubbard Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	6,016	4,881	1,135	1,135	1,135	1,135	1,135	341	C
2829	Hubbard Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(39,360)	(24,508)	(7,426)	(7,426)	(7,426)	(7,426)	(2,230)	0	(
2829	Hubbard Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	2,223	1,385	419	419	419	419	128	0	(
2829	Hubbard Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	(1,332)	(591)	(247)	(247)		(97)	0	0	(
2829	Hubbard Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(6,000)	(2,667)	(1,111)	(1,111)		(445)		0	(
2829	Hubbard Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(5,021)	(1,433)		(897)		0	0	0	C
2830 2830	Netarts-Oceanside Rural Fire Protection District Netarts-Oceanside Rural Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(9,383) 6,646	(7,613) 5,392	(1,770) 1,254	(1,770) 1,254	(1,770) 1,254	(1,770) 1,254	(1,770) 1,254	(533) 376	(
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(9,869)	(6,145)		(1,862)		(1,862)		3/6	
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	2,479	1,543	468	468	468	468	139	0	C
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	562	250	104	104	104	42	0	0	č
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	570	252	106	106	106	40	0	0	Ċ
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	1,084	308	194	194	114	0	0	0	C
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	C
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	C
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Contribution	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	0
2831 2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Proportion	5.4 5.4	2.4	0	0	0	0	0	0	0	0	(
2831	Oregon Advanced Technology Consortium, Inc Oregon Advanced Technology Consortium, Inc	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	0	0	0	0	0	0	0	0	(
2832	Careoregon	6/30/2016	Proportion	5.3	4.3	916	743	173	173	173	173	173	51	(
2832	Careoregon	6/30/2016	Contribution	5.3	4.3	(112)	(91)	(21)	(21)	(21)	(21)	(21)		Č
2832	Careoregon	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
2832	Careoregon	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	Ċ
2832	Careoregon	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
2832	Careoregon	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	(
2832	Careoregon	6/30/2013	Contribution	5.6	1.6	0	0	. 0	. 0	0	0	0	0	(
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(20,064)	(16,278)		(3,786)		(3,786)	(3,786)		9
2833 2833	Boardman Rural Fire Protection District Boardman Rural Fire Protection District	6/30/2016	Contribution	5.3 5.3	4.3 3.3	25,021	20,300	4,721 (6,992)	4,721	4,721	4,721 (6,992)	4,721 (2,096)	1,416	(
2833	Boardman Rural Fire Protection District  Boardman Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(37,056) 22,725	(23,072) 14,149	(6,992) 4.288	(6,992) 4,288	(6,992) 4,288	(6,992)	(2,096)	0	(
2833	Boardman Rural Fire Protection District  Boardman Rural Fire Protection District	6/30/2015	Proportion	5.3 5.4	3.3 2.4	3,779	14,149	4,288 700	4,288 700	4,288 700	4,288 279	1,285	0	
2833	Boardman Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(10,633)	(4,726)	(1,969)	(1,969)		(788)	0	0	
2833	Boardman Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(3,155)	(903)	(563)	(563)		0	0	0	
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	59,357	48,158	11,199	11,199	11,199	11,199	11,199	3,362	
2834	Crescent Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	12,382	10,046	2,336	2,336	2,336	2,336	2,336	702	(
2834	Crescent Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(213,614)	(133,004)	(40,305)	(40,305)	(40,305)	(40,305)	(12,089)	0	C
2834	Crescent Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	9,771	6,083	1,844	1,844	1,844	1,844	551	0	(
2834	Crescent Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	6,062	2,693	1,123	1,123	1,123	447	0	0	
2834	Crescent Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(37,427)	(16,634)	(6,931)	(6,931)	(6,931)	(2,772)		0	
2834	Crescent Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	(1,987)	(567)	(355)	(355)		(7.394)	(7.391)	(0.010)	(
2835 2835	North Clackamas County Water Commission North Clackamas County Water Commission	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(39,118) (3,547)	(31,737) (2,878)	(7,381)	(7,381) (669)	(7,381)	(7,381) (669)		(2,213) (202)	
		6/30/2016	CONTIDUTION	5.3	4.3	(3,547)	(2,878)	(669)	(669)	(669)	(669)	(669)	(202)	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date Balance of		Outflow/(Inflow) Recognized in Measurement Period +1					Outflow/(Inflow) Recognized in
Number 2835	North Clackamas County Water Commission	Recognition 6/30/2015	Specific Deferral A Contribution	5.3	Period 3.3	Outflow/(Inflow) (4.485)	Outflow/(Inflow) (2,793)	Expense (846)	Expense (846)	Expense (846)	Expense (846)	Expense (255)	Expense	Subsequent Expens
2835	North Clackamas County Water Commission	6/30/2014	Proportion	5.4	2.4	(2,411)	(2,793)	(446)	(446)		(181)	(255)	0	
2835	North Clackamas County Water Commission	6/30/2014	Contribution	5.4	2.4	(22,909)	(10,183)	(4,242)	(4,242)		(1,699)	0	0	
2835	North Clackamas County Water Commission	6/30/2013	Contribution	5.6	1.6	(14,468)	(4,132)	(2,584)	(2,584)		0	0	Ö	
2837	NORCOM	6/30/2016	Proportion	5.3	4.3	29,524	23,953	5,571	5,571	5,571	5,571	5,571	1,669	
2837	NORCOM	6/30/2016	Contribution	5.3	4.3	(16,613)	(13,478)	(3,135)	(3,135)		(3,135)	(3,135)	(938)	
2837	NORCOM	6/30/2015	Proportion	5.3	3.3	(12,872)	(8,014)	(2,429)	(2,429)		(2,429)	(727)	0	
2837	NORCOM	6/30/2015	Contribution	5.3	3.3	(9,466)	(5,894)	(1,786)	(1,786)	(1,786)	(1,786)	(536)	0	
2837	NORCOM	6/30/2014	Proportion	5.4	2.4	76,731	34,104	14,209	14,209	14,209	5,686	0	0	
2837	NORCOM	6/30/2014	Contribution	5.4	2.4	(60,108)	(26,715)	(11,131)	(11,131)	(11,131)	(4,453)	0	0	
2837	NORCOM	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(19,055) 16,907	(5,443) 13,717	(3,403) 3,190	(3,403) 3,190	(2,040) 3,190	0 3,190	0 3,190	957	
2838 2838	High Desert Parks & Recreation District High Desert Parks & Recreation District	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(166)	(135)	(31)	3,190	3,190	3,190	3,190	(11)	
2838	High Desert Parks & Recreation District	6/30/2015	Proportion	5.3	3.3	(17.793)	(11,079)	(3,357)	(3,357)		(3,357)	(1,008)	(11)	
2838	High Desert Parks & Recreation District	6/30/2015	Contribution	5.3	3.3	1.916	1.192	362	362	362	362	(1,006)	0	
2838	High Desert Parks & Recreation District	6/30/2014	Proportion	5.4	2.4	303	135	56	56	56	23	0	Ö	
2838	High Desert Parks & Recreation District	6/30/2014	Contribution	5.4	2.4	(814)	(361)	(151)	(151)		(59)	0	0	
2838	High Desert Parks & Recreation District	6/30/2013	Contribution	5.6	1.6	428	124	76	76	48	° o′	0	0	
2839	North Morrow Vector Control District	6/30/2016	Proportion	5.3	4.3	(5,283)	(4,286)	(997)	(997)	(997)	(997)	(997)	(298)	
2839	North Morrow Vector Control District	6/30/2016	Contribution	5.3	4.3	3,922	3,182	740	740	740	740	740	222	
2839	North Morrow Vector Control District	6/30/2015	Proportion	5.3	3.3	(7,818)	(4,868)	(1,475)	(1,475)		(1,475)	(443)	0	
2839	North Morrow Vector Control District	6/30/2015	Contribution	5.3	3.3	2,761	1,719	521	521	521	521	156	0	
2839	North Morrow Vector Control District	6/30/2014	Proportion	5.4	2.4	2,071	919	384	384	384	151	0	0	
2839	North Morrow Vector Control District	6/30/2014	Contribution	5.4	2.4	517	229	96	96	96	37	0	0	
2839 2840	North Morrow Vector Control District Cannon Beach Rural Fire Protection District	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	2,948 (34,878)	844	526 (6,581)	526 (6,581)	318	0	0 (6,581)	(1,973)	
2840	Cannon Beach Rural Fire Protection District  Cannon Beach Rural Fire Protection District	6/30/2016	Proportion Contribution	5.3 5.3	4.3	1,622	(28,297) 1,316	(6,581)	306	(6,581) 306	(6,581) 306	(6,581)	(1,973)	
2840	Cannon Beach Rural Fire Protection District  Cannon Beach Rural Fire Protection District	6/30/2015	Proportion	5.3	4.3 3.3	8,935	5,563	1,686	1,686	1,686	1,686	505	92	
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	(6,152)	(3,830)	(1,161)	(1,161)	(1,161)	(1,161)	(347)	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	5,499	2,445	1,018	1,018	1,018	409	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(1,306)	(580)	(242)	(242)		(96)	0	Õ	
2840	Cannon Beach Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	3,428	980	612	612 <sup>°</sup>	368	0	0	0	
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	5.3	4.3	(6,167)	(5,003)	(1,164)	(1,164)	(1,164)	(1,164)	(1,164)	(347)	
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Contribution	5.3	4.3	8,336	6,763	1,573	1,573	1,573	1,573	1,573	471	
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Proportion	5.3	3.3	16,749	10,429	3,160	3,160	3,160	3,160	949	0	
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Contribution	5.3	3.3	5,992	3,730	1,131	1,131	1,131	1,131	337	0	
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Proportion	5.4	2.4	(10,336)	(4,594)	(1,914)	(1,914)		(766)	0	0	
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Contribution	5.4	2.4	914	407	169	169	169	69	0	0	
2841	Jefferson County Soil & Water Conservation District	6/30/2013	Contribution	5.6	1.6	(4,667)	(1,335)	(833)	(833)	(502)	0	0	0	
2842	Tualatin Valley Water District	6/30/2016	Proportion	5.3 5.3	4.3 4.3	21,830 81,962	17,711	4,119 15,465	4,119 15,465	4,119 15,465	4,119 15,465	4,119 15,465	1,235 4,637	
2842 2842	Tualatin Valley Water District Tualatin Valley Water District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(560,473)	66,497 (348,973)	(105,750)	(105,750)	(105,750)	(105,750)	(31,723)	4,637	
2842	Tualatin Valley Water District Tualatin Valley Water District	6/30/2015	Contribution	5.3	3.3	38,326	23,864	7,231	7,231	7,231	7,231	2,171	0	
2842	Tualatin Valley Water District	6/30/2014	Proportion	5.4	2.4	242,268	107,676	44,864	44,864	44,864	17,948	2,171	0	
2842	Tualatin Valley Water District	6/30/2014	Contribution	5.4	2.4	(412,628)	(183,389)	(76,413)	(76,413)		(30,563)	0	0	
2842	Tualatin Valley Water District	6/30/2013	Contribution	5.6	1.6	(133,904)	(38,260)	(23,911)	(23,911)	(14,349)	(50,505)	0	0	
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	302,823	245,687	57,136	57,136	57,136	57,136	57,136	17,143	
2843	Yachats Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	(19,598)	(15,900)	(3,698)	(3,698)	(3,698)	(3,698)	(3,698)	(1,108)	
2843	Yachats Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(10,135)	(6,311)	(1,912)	(1,912)		(1,912)	(575)	0	
2843	Yachats Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	17,441	10,859	3,291	3,291	3,291	3,291	986	0	
2843	Yachats Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	16,658	7,403	3,085	3,085	3,085	1,233	0	0	
2843	Yachats Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(8,078)	(3,590)	(1,496)	(1,496)		(598)	0	0	
2843	Yachats Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	774	222	138	138	84	0	0	0	
2844 2844	Crook County Rural Fire Protection District 1 Crook County Rural Fire Protection District 1	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	29,861 19.880	24,227 16.129	5,634 3,751	5,634 3,751	5,634 3.751	5,634 3.751	5,634 3.751	1,691 1,125	
2844	Crook County Rural Fire Protection District 1 Crook County Rural Fire Protection District 1	6/30/2016	Proportion	5.3 5.3	4.3 3.3	19,880 124,798	16,129 77.704	3,751 23.547	3,751 23.547	3,751 23.547	3,751 23.547	3,751 7.063	1,125	
2844	Crook County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	3.3	124,796	12,229	3,706	23,347	3,706	3.706	1,111	0	
2844	Crook County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	2.4	83,635	37,171	15.488	15.488	15.488	6.195	1,111	0	
2844	Crook County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	2.4	(30,363)	(13,494)	(5,623)	(5,623)	(5,623)	(2,248)	0	0	
2844	Crook County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	1.6	20,664	5,904	3,690	3,690	2,214	(2,2.10)	0	ő	
2845	Sunrise Water Authority	6/30/2016	Proportion	5.3	4.3	(91,345)	(74,110)	(17,235)	(17,235)	(17,235)	(17,235)	(17,235)	(5,170)	
2845	Sunrise Water Authority	6/30/2016	Contribution	5.3	4.3	95,045	77,112	17,933	17,933	17,933	17,933	17,933	5,380	
2845	Sunrise Water Authority	6/30/2015	Proportion	5.3	3.3	(125,828)	(78,346)	(23,741)	(23,741)	(23,741)	(23,741)	(7,123)	0	
2845	Sunrise Water Authority	6/30/2015	Contribution	5.3	3.3	42,835	26,671	8,082	8,082	8,082	8,082	2,425	0	
2845	Sunrise Water Authority	6/30/2014	Proportion	5.4	2.4	(37,449)	(16,644)	(6,935)	(6,935)	(6,935)	(2,774)	0	0	
2845	Sunrise Water Authority	6/30/2014	Contribution	5.4	2.4	(34,732)	(15,436)	(6,432)	(6,432)	(6,432)	(2,572)	0	0	
2845	Sunrise Water Authority	6/30/2013	Contribution	5.6	1.6	(9,138)	(2,610)	(1,632)	(1,632)	(978)	0	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2	Measurement Period +3			Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2846	Jefferson County Library District	6/30/2016	Proportion	5.3	4.3	9,437	7,656	1,781	1,781	1,781	1,781	1,781	532	0
2846 2846	Jefferson County Library District Jefferson County Library District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	5,666 (44,739)	4,597 (27,857)	1,069 (8,441)	1,069 (8,441)	1,069 (8,441)	1,069 (8,441)	1,069 (2,534)	321	0
2846	Jefferson County Library District	6/30/2015	Contribution	5.3	3.3	5,034	3,134	950	950	950	950	(2,534)	0	0
2846	Jefferson County Library District	6/30/2014	Proportion	5.4	2.4	1.364	605	253	253	253	99	0	0	0
2846	Jefferson County Library District	6/30/2014	Contribution	5.4	2.4	(6,632)	(2,948)		(1,228)				0	0
2846	Jefferson County Library District	6/30/2013	Contribution	5.6	1.6	(197)	(57)		(35)			0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	5.3	4.3	67,904	55,092	12,812	12,812	12,812		12,812	3,844	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Contribution	5.3	4.3	11,591	9,404	2,187	2,187	2,187	2,187	2,187	656	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Proportion	5.3	3.3	(28,172)	(17,542)		(5,315)			(1,597)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3	3.3	26,909	16,755	5,077	5,077	5,077	5,077	1,524	0	0
2847 2847	Sweet Home Fire and Ambulance District	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(50,750) (5,671)	(22,556)		(9,398) (1,050)			0	0	0
2847	Sweet Home Fire and Ambulance District Sweet Home Fire and Ambulance District	6/30/2014 6/30/2013	Contribution Contribution	5.6	1.6	(20,222)	(2,521) (5,778)		(3,611)			0	0	0
2848	Lane Transit District	6/30/2016	Proportion	5.3	4.3	(20,222)	(5,776)	(3,011)	(3,011)	(2,107)	0	0	0	0
2848	Lane Transit District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	5.3	4.3	841	682	159	159	159	159	159	46	0
2849	Lebanon Aquatic District	6/30/2016	Contribution	5.3	4.3	1,424	1,155	269	269	269	269	269	79	0
2849 2849	Lebanon Aquatic District Lebanon Aquatic District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(19,714) (2,290)	(12,274)		(3,720) (432)			(1,114)		0
2849	Lebanon Aquatic District	6/30/2013	Proportion	5.4	2.4	(12,661)	(1,426) (5,626)		(2,345)			(130) 0	0	0
2849	Lebanon Aquatic District	6/30/2014	Contribution	5.4	2.4	(11,469)	(5,020)		(2,124)			0	0	0
2849	Lebanon Aquatic District	6/30/2013	Contribution	5.6	1.6	(21,432)	(6,124)		(3,827)			0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	5.3	4.3	(48,267)	(39,160)		(9,107)			(9,107)	(2,732)	0
2850	Lake County 4-H & Extension Service	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Proportion	5.3	3.3	1,834	1,142		346	346	346	104	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Contribution	5.3	3.3	(4,503)	(2,803)		(850)				0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Proportion	5.4	2.4	4,404	1,956	816	816	816	324	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Contribution	5.4	2.4	(5,257)	(2,335)		(974)				0	0
2850 2851	Lake County 4-H & Extension Service East Umatilla County Rural Fire Protection District	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(2,088) 6.132	(596) 4,975	(373) 1,157	(373) 1,157	(223) 1,157	1,157	0 1,157	347	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion Contribution	5.3	4.3	2,592	2,103	489	489	489	489	489	147	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	(10,487)	(6,529)		(1,979)			(592)		0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	3.501	2.179	661	661	661	661	196	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	6,435	2,859	1,192	1,192	1,192	475	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	(516)	(228)		(96)		(36)	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	3,896	1,112	696	696	416	0	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	5.3	4.3	70,856	57,487	13,369	13,369	13,369	13,369	13,369	4,011	0
2852	Ochoco Irrigation District	6/30/2016	Contribution	5.3	4.3	(16,824)	(13,650)		(3,174)			(3,174)	(954)	0
2852	Ochoco Irrigation District	6/30/2015	Proportion Contribution	5.3	3.3	13,077	8,143	2,467	2,467	2,467	2,467	742	0	0
2852 2852	Ochoco Irrigation District Ochoco Irrigation District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(6,843) 19	(4,261)	(1,291)	(1,291)	(1,291)	(1,291)	(388)	0	0
2852	Ochoco Irrigation District	6/30/2014	Contribution	5.4	2.4	1,883	836	349	349	349	138	0	0	0
2852	Ochoco Irrigation District	6/30/2013	Contribution	5.6	1.6	2,375	679	424	424	255	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(2,428)	(1,970)		(458)			(458)	(138)	0
2853	Mill City Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	314	255	59	59	59	59	59	19	0
2853	Mill City Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	384	240	72	72			24	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	67	41	13	13		13	2	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Proportion	5.4	2.4	2,118	942	392	392	392	158	0	0	0
2853 2853	Mill City Rural Fire Protection District Mill City Rural Fire Protection District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(61) 1,466	(28) 418		(11) 262		(6)	0	0	0
2853 2854	Sunset Empire Transportation District	6/30/2016	Proportion	5.3	4.3	1,466	418	202	262	100	0	0	0	0
2854	Sunset Empire Transportation District Sunset Empire Transportation District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	n
2854	Sunset Empire Transportation District	6/30/2015	Contribution	5.3	3.3	ő	0	0	ő	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	Ō	Ō	0	0
2854	Sunset Empire Transportation District	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2016	Proportion	5.3	4.3	312,794	253,776	59,018	59,018	59,018	59,018	59,018	17,704	C
2855	Harney Hospital	6/30/2016	Contribution	5.3	4.3	(144,202)	(116,994)		(27,208)		(27,208)	(27,208)	(8,162)	C
	Harney Hospital	6/30/2015	Proportion	5.3	3.3	316,962	197,354	59,804	59,804	59,804	59,804	17,942	0	0
2855 2855	Harney Hospital	6/30/2015	Contribution	5.3	3.3	(86,577)	(53,907)	(16,335)	(16,335)		(16,335)	(4,902)	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of			Measurement Period +2	Measurement Period +3			Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2855	Harney Hospital	6/30/2014	Proportion	5.4	2.4	415,470	184,653	76,939	76,939	76,939	30,775	0	0	(
2855 2855	Harney Hospital Harney Hospital	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(469,941) (172,696)	(208,863) (49,340)	(87,026) (30,839)	(87,026) (30,839)		(34,811)	0	0	(
2856	Mid-Columbia Council Of Governments	6/30/2016	Proportion	5.3	4.3	(1,794)	(1,456)	(338)	(338)		(338)	(338)	(104)	(
2856	Mid-Columbia Council Of Governments	6/30/2016	Contribution	5.3	4.3	(1,522)	(1,235)	(287)	(287)		(287)	(287)	(87)	Č
2856	Mid-Columbia Council Of Governments	6/30/2015	Proportion	5.3	3.3	(4,966)	(3,092)	(937)	(937)		(937)	(281)		Ċ
2856	Mid-Columbia Council Of Governments	6/30/2015	Contribution	5.3	3.3	(1,665)	(1,037)	(314)	(314)		(314)	(95)	0	(
2856	Mid-Columbia Council Of Governments	6/30/2014	Proportion	5.4	2.4	76	34	14	14	14	6	0	0	(
2856 2856	Mid-Columbia Council Of Governments	6/30/2014	Contribution	5.4	2.4 1.6	(2,754)	(1,224)		(510) (398)		(204)	0	0	(
2857	Mid-Columbia Council Of Governments Sunriver Service District	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	4.3	(2,231) (258,829)	(639) (209,993)	(398) (48,836)	(48,836)		(48,836)	(48,836)	(14,649)	(
2857	Sunriver Service District	6/30/2016	Contribution	5.3	4.3	(4.414)	(3,581)	(833)	(833)		(833)	(833)		(
2857	Sunriver Service District	6/30/2015	Proportion	5.3	3.3	(127,817)	(79,585)		(24,116)		(24,116)	(7,237)		Č
2857	Sunriver Service District	6/30/2015	Contribution	5.3	3.3	(3,418)	(2,128)	(645)	(645)	(645)	(645)	(193)	0	(
2857	Sunriver Service District	6/30/2014	Proportion	5.4	2.4	(17,954)	(7,979)	(3,325)	(3,325)		(1,329)	0	0	(
2857	Sunriver Service District	6/30/2014	Contribution	5.4	2.4	(39,211)	(17,428)	(7,261)	(7,261)	(7,261)	(2,906)	0	0	(
2857	Sunriver Service District	6/30/2013	Contribution	5.6	1.6	18,256	5,216	3,260	3,260	1,956	0	0	0	(
2858 2858	Nesika Beach-Ophir Water District Nesika Beach-Ophir Water District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(3,294) (1,733)	(2,672) (1,406)		(622) (327)		(622) (327)	(622) (327)	(184)	(
2858 2858	Nesika Beach-Ophir Water District Nesika Beach-Ophir Water District	6/30/2016	Proportion	5.3 5.3	4.3 3.3	(1,733) 7.891	(1,406)	(327)	(327)	(327)	(327)	(327)	(98)	(
2858	Nesika Beach-Ophir Water District	6/30/2015	Contribution	5.3	3.3	(167)	(103)	(32)	(32)		(32)	(7)	0	(
2858	Nesika Beach-Ophir Water District	6/30/2014	Proportion	5.4	2.4	(4,902)	(2,178)		(908)		(362)	0	Ö	Č
2858	Nesika Beach-Ophir Water District	6/30/2014	Contribution	5.4	2.4	(2,337)	(1,038)	(433)	(433)		(172)	0	0	Ċ
2858	Nesika Beach-Ophir Water District	6/30/2013	Contribution	5.6	1.6	(3,993)	(1,141)	(713)	(713)		0	0	0	(
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	5.3	4.3	(289,209)	(234,641)	(54,568)	(54,568)		(54,568)	(54,568)		(
2859	South Lane County Fire and Rescue	6/30/2016	Contribution	5.3	4.3	106,463	86,376	20,087	20,087	20,087	20,087	20,087	6,028	(
2859 2859	South Lane County Fire and Rescue South Lane County Fire and Rescue	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(215,435) 58,783	(134,139) 36,601	(40,648) 11,091	(40,648) 11,091	(40,648) 11,091	(40,648) 11,091	(12,195) 3,328	0	(
2859	South Lane County Fire and Rescue	6/30/2013	Proportion	5.4	2.4	(11,363)	(5,051)	(2,104)	(2,104)		(843)	3,320	0	(
2859	South Lane County Fire and Rescue	6/30/2014	Contribution	5.4	2.4	(155,975)	(69,323)	(28,884)	(28,884)		(11,555)	0	0	Č
2859	South Lane County Fire and Rescue	6/30/2013	Contribution	5.6	1.6	(107,268)	(30,648)	(19,155)	(19,155)		0	ō	ō	Ċ
2860	Coos County Airport District	6/30/2016	Proportion	5.3	4.3	9,352	7,587	1,765	1,765	1,765	1,765	1,765	527	(
2860	Coos County Airport District	6/30/2016	Contribution	5.3	4.3	(17,909)	(14,530)	(3,379)	(3,379)		(3,379)	(3,379)	(1,014)	(
2860	Coos County Airport District	6/30/2015	Proportion	5.3	3.3	8,785	5,469	1,658	1,658	1,658	1,658	495	0	(
2860	Coos County Airport District	6/30/2015	Contribution	5.3 5.4	3.3	(17,712) 16.359	(11,028)	(3,342)	(3,342)		(3,342) 1,214	(1,002)	0	(
2860 2860	Coos County Airport District Coos County Airport District	6/30/2014 6/30/2014	Proportion Contribution	5.4	2.4 2.4	(30,094)	7,272 (13,375)	3,029 (5,573)	3,029 (5,573)	3,029 (5,573)	(2,229)	0	0	(
2860	Coos County Airport District	6/30/2013	Contribution	5.6	1.6	(13,650)	(3,898)	(2,438)	(2,438)		(2,223)	0	0	(
2861	Mt Angel Fire District	6/30/2016	Proportion	5.3	4.3	(2,565)	(2,081)	(484)	(484)		(484)	(484)	(145)	
2861	Mt Angel Fire District	6/30/2016	Contribution	5.3	4.3	2,930	2,377	553	553	553	553	553	165	(
2861	Mt Angel Fire District	6/30/2015	Proportion	5.3	3.3	12,266	7,638	2,314	2,314	2,314	2,314	696	0	(
2861	Mt Angel Fire District	6/30/2015	Contribution	5.3	3.3	2,055	1,279	388	388	388	388	115	0	(
2861	Mt Angel Fire District	6/30/2014	Proportion	5.4	2.4	1,230	546	228	228 97	228	90	0	0	(
2861	Mt Angel Fire District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	526 1,127	235 323	97	97 201	97 122	41	0	0	(
2861 2864	Mt Angel Fire District Tri-City Water and Sanitary Authority	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	(2,749)	(2,230)	201 (519)	(519)		(519)	(519)	(154)	(
2864	Tri-City Water and Sanitary Authority	6/30/2016	Contribution	5.3	4.3	(5,122)	(4,156)		(966)		(966)	(966)	(292)	(
2864	Tri-City Water and Sanitary Authority	6/30/2015	Proportion	5.3	3.3	(7,667)	(4,773)		(1,447)		(1,447)	(432)		Ċ
2864	Tri-City Water and Sanitary Authority	6/30/2015	Contribution	5.3	3.3	(4,800)	(2,988)	(906)	(906)	(906)	(906)	(270)	0	(
2864	Tri-City Water and Sanitary Authority	6/30/2014	Proportion	5.4	2.4	18,342	8,151	3,397	3,397	3,397	1,357	0	0	(
2864	Tri-City Water and Sanitary Authority	6/30/2014	Contribution	5.4	2.4 1.6	(14,520)	(6,453)		(2,689)	(2,689)	(1,075)	0	0	
2864 2865	Tri-City Water and Sanitary Authority Tri-County Cooperative Weed Management Area	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	132 (6,317)	36 (5,125)	24 (1,192)	24 (1,192)		(1,192)	0 (1,192)	(357)	
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Contribution	5.3	4.3	1.832	1,486	(1,192)	(1,192)	(1,192)	(1,192)	(1,192)	102	(
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Proportion	5.3	3.3	(11,394)	(7,094)		(2,150)		(2,150)	(644)		
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Contribution	5.3	3.3	524	326	99	99	99	99	29	0	
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Proportion	5.4	2.4	(1,724)	(767)	(319)	(319)		(129)	0	0	(
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Contribution	5.4	2.4	(3,901)	(1,735)		(722)		(291)	0	0	(
2865	Tri-County Cooperative Weed Management Area	6/30/2013	Contribution	5.6	1.6	(3,134)	(894)	(560)	(560)		0	0	0	
2866 2866	Jefferson Behavioral Health Jefferson Behavioral Health	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(250) (462)	(203)	(47) (87)	(47)		(47) (87)	(47)		
2866 2866	Jefferson Behavioral Health	6/30/2016	Proportion	5.3 5.3	4.3 3.3	(462)	(375)	(87)	(87)		(87)	(87)		
2866	Jefferson Behavioral Health	6/30/2015	Contribution	5.3	3.3	(446)	(293)	(89)	(89)		(89)	(26)		
2866	Jefferson Behavioral Health	6/30/2014	Proportion	5.4	2.4	1,156	514	214	214		86	0	0	
2866	Jefferson Behavioral Health	6/30/2014	Contribution	5.4	2.4	(616)	(274)	(114)	(114)		(46)	ő	0	
2866	Jefferson Behavioral Health	6/30/2013	Contribution	5.6	1.6	, O	` o´	0	0	0	° o′	0	0	
	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	5.3	4.3	(50,354)	(40,853)	(9,501)	(9,501)	(9,501)	(9,501)	(9,501)	(2,849)	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period		Measurement Period +2	Measurement Period +3			Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Contribution	5.3	4.3	33,455	27,143	6,312	6,312	6,312	6,312	6,312	1,895	0
2867 2867	West Multnomah Soil And Water Conservation District West Multnomah Soil And Water Conservation District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(76,922) 19,449	(47,894) 12,109	(14,514) 3,670	(14,514) 3,670	(14,514) 3,670	(14,514) 3,670	(4,352) 1,099	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Proportion	5.4	2.4	36,655	16,291	6,788	6,788	6,788	2,715	0,039	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Contribution	5.4	2.4	(18,783)	(8,349)	(3,478)	(3,478)	(3,478)		0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2013	Contribution	5.6	1.6	5,796	1,656	1,035	1,035	621	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	5.3	4.3	108,620	88,126	20,494	20,494	20,494	20,494	20,494	6,150	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Contribution	5.3	4.3	3,634	2,948	686	686	686	686	686	204	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Proportion	5.3	3.3 3.3	17,006 14,854	10,588	3,209	3,209 2,803	3,209 2,803	3,209 2,803	961	0	0
2869 2869	Nehalem Bay Fire & Rescue Nehalem Bay Fire & Rescue	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(20,579)	9,248 (9,146)	2,803 (3,811)	(3,811)	(3,811)		839 0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Contribution	5.4	2.4	5,197	2,311	962	962	962	387	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2013	Contribution	5.6	1.6	(2,646)	(754)	(473)	(473)			0	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	5.3	4.3	(5,518)	(4,477)	(1,041)	(1,041)	(1,041)	(1,041)	(1,041)	(313)	0
2870	Clackamas River Water Providers	6/30/2016	Contribution	5.3	4.3	6,344	5,147	1,197	1,197	1,197	1,197	1,197	359	0
2870	Clackamas River Water Providers	6/30/2015	Proportion	5.3	3.3	(10,022)	(6,240)	(1,891)	(1,891)	(1,891)	(1,891)	(567)	0	0
2870 2870	Clackamas River Water Providers Clackamas River Water Providers	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	6,497 (566)	4,045 (251)	1,226 (105)	1,226 (105)	1,226 (105)	1,226 (41)	367	0	0
2870	Clackamas River Water Providers Clackamas River Water Providers	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(2.656)	(251) (1,180)		(105)			0	0	0
2870	Clackamas River Water Providers	6/30/2013	Contribution	5.6	1.6	(1,144)	(328)	(204)	(204)			0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Proportion	5.3	4.3	(366)	(297)	(69)	(69)	(69)	(69)	(69)	(21)	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Contribution	5.3	4.3	(344)	(279)	(65)	(65)			(65)	(19)	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Proportion	5.3	3.3	(518)	(322)	(98)	(98)			(28)		0
2872	Emergency Communications of Southern Oregon	6/30/2015	Contribution	5.3	3.3	(372)	(232)		(70)			(22)	0	0
2872 2872	Emergency Communications of Southern Oregon Emergency Communications of Southern Oregon	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(5) (515)	(2) (230)		(1) (95)		0 (40)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2013	Contribution	5.6	1.6	(425)	(121)		(76)			0	0	0
2873	Mosier Fire District	6/30/2016	Proportion	5.3	4.3	(4,189)	(3,399)	(790)	(790)			(790)	(239)	0
2873	Mosier Fire District	6/30/2016	Contribution	5.3	4.3	1,146	930	216	216	216	216	216	66	0
2873	Mosier Fire District	6/30/2015	Proportion	5.3	3.3	(5,037)	(3,137)		(950)			(287)	0	0
2873	Mosier Fire District	6/30/2015	Contribution	5.3	3.3	627	391	118	118	118	118	37	0	0
2873	Mosier Fire District	6/30/2014	Proportion	5.4	2.4	(1,049)	(467)	(194)	(194)			0	0	0
2873 2873	Mosier Fire District Mosier Fire District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(2,363) (1,982)	(1,049) (566)	(438) (354)	(438) (354)			0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	5.3	4.3	(7,012)	(5,689)		(1,323)			(1,323)	(397)	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Contribution	5.3	4.3	7.964	6.461	1,503	1,503	1,503	1,503	1,503	449	0
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Proportion	5.3	3.3	17,185	10,701	3,242	3,242	3,242	3,242	975	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Contribution	5.3	3.3	9,354	5,824	1,765	1,765	1,765	1,765	529	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Proportion	5.4	2.4	(1,397)	(620)	(259)	(259)	(259)		0	0	0
2874 2874	Umatilla-Morrow Radio and Data District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	4,545 2.044	2,019 584	842 365	842 365	842 219	335	0	0	0
2874	Umatilla-Morrow Radio and Data District Oregon Municipal Electric Utilities Association	6/30/2013 6/30/2016	Contribution	5.3	4.3	(5,378)	(4,363)	(1,015)	(1,015)		•	(1,015)	(303)	0
2876	Oregon Municipal Electric Utilities Association  Oregon Municipal Electric Utilities Association	6/30/2016	Proportion Contribution	5.3	4.3	3,786	3,072	(1,015)	714	714	(1,015)	714	(303)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Proportion	5.3	3.3	(9,846)	(6,130)	(1,858)	(1,858)			(556)	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Contribution	5.3	3.3	6,831	4,253	1,289	1,289	1,289	1,289	386	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Proportion	5.4	2.4	(479)	(212)	(89)	(89)	(89)	(34)	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Contribution	5.4	2.4	8,588	3,818	1,590	1,590	1,590	638	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2013	Contribution	5.6	1.6	8,968	2,564	1,601	1,601	963	0	0 (6.648)	(4.004)	0
2877 2877	Mid-Columbia Fire And Rescue V1-801 Mid-Columbia Fire And Rescue V1-801	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(35,234) 81,503	(28,586) 66,125	(6,648) 15.378	(6,648) 15.378	(6,648) 15.378	(6,648) 15.378	(6,648) 15.378	(1,994) 4.613	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Proportion	5.3	3.3	(231,184)	(143,944)		(43.620)	(43,620)		(13,084)	-,515	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Contribution	5.3	3.3	93,117	57,979	17,569	17,569	17,569	17,569	5,272	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Proportion	5.4	2.4	392,129	174,281	72,616	72,616	72,616	29,049	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Contribution	5.4	2.4	(52,532)	(23,348)	(9,728)	(9,728)	(9,728)		0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2013	Contribution	5.6	1.6	148,941	42,553	26,597	26,597	15,956	0 (5.400)	0 (5.400)	0	0
2878 2878	Yamhill Fire Protection District Yamhill Fire Protection District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(27,061) 1,690	(21,955) 1,371	(5,106) 319	(5,106) 319	(5,106) 319	(5,106) 319	(5,106) 319	(1,531) 95	0
2878	Yamhill Fire Protection District  Yamhill Fire Protection District	6/30/2016	Proportion	5.3 5.3	4.3 3.3	1,690 13,170	1,3/1 8,200	2,485	319 2,485	319 2,485	2,485	319 745	95	0
2878	Yamhill Fire Protection District	6/30/2015	Contribution	5.3	3.3	(1,028)	(640)	(194)	(194)	(194)		(58)	0	0
2878	Yamhill Fire Protection District	6/30/2014	Proportion	5.4	2.4	9,027	4,011	1,672	1,672	1,672	667	0	0	0
2878	Yamhill Fire Protection District	6/30/2014	Contribution	5.4	2.4	266	119	49	49	49	21	0	0	0
2878	Yamhill Fire Protection District	6/30/2013	Contribution	5.6	1.6	3,887	1,111	694	694	417	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(789)	(640)	(149)	(149)			(149)	(44)	0
2879 2879	LaGrande Rural Fire Protection District	6/30/2016	Contribution	5.3 5.3	4.3	3,293 44,883	2,672	621 8.468	621 8,468	621	621	621 2,543	188	0
2879 2879	LaGrande Rural Fire Protection District LaGrande Rural Fire Protection District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	44,883 3,213	27,947 2,001	8,468 606	8,468 606	8,468 606	8,468 606	2,543 183	0	0
		0/30/2013	- JIIII DUUJII	0.0	0.0	3,213	2,001	300	606	606	606	103	U	U



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2879	LaGrande Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	7,729	3,436		1,431	1,431	574	0	0	0
2879 2880	LaGrande Rural Fire Protection District Oregon Health & Science University	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	2,215 (30,030,292)	631 (24,364,199	396 (5,666,093)	396 (5,666,093)	235 (5,666,093)	(5,666,093)	(5,666,093	(1,699,827)	Ü
2880	Oregon Health & Science University	6/30/2016	Contribution	5.3	4.3	(781,178)	(633,786)				(147,392)	(147,392)		Ö
2880	Oregon Health & Science University	6/30/2015	Proportion	5.3	3.3	(31,310,440)	(19,495,180)		(5,907,630)		(5,907,630)	(1,772,290)		ď
2880	Oregon Health & Science University	6/30/2015	Contribution	5.3	3.3	(2,477,376)	(1,542,518	(467,429)				(140,231	0	0
2880	Oregon Health & Science University	6/30/2014	Proportion	5.4	2.4	(6,047,585)	(2,687,816)		(1,119,923)		(447,970)	0	0	0
2880	Oregon Health & Science University	6/30/2014	Contribution	5.4	2.4	(6,263,382)	(2,783,724		(1,159,886)			0	0	0
2880 2881	Oregon Health & Science University  Lake Chinook Fire and Rescue District	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(1,997,561) (3,821)	(570,733) (3,100)		(356,707) (721)			0 (721)	(216)	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Contribution	5.3	4.3	2,405	1,951		454	) (721) 454	454	454	135	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Proportion	5.3	3.3	21,214	13,208		4,003		4,003	1,199		Č
2881	Lake Chinook Fire and Rescue District	6/30/2015	Contribution	5.3	3.3	1,277	795		241	241	241	72		Ö
2881	Lake Chinook Fire and Rescue District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Contribution	5.4	2.4	3,657	1,626		677		272	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2013	Contribution	5.6	1.6	251	71	45	45		0	0	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	5.3	4.3	(158,881)	(128,903)					(29,978)		0
2883 2883	Lane Fire Authority Lane Fire Authority	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	121,999 (85.087)	98,980 (52,979)		23,019 (16.054)	23,019 (16.054)	23,019 (16,054)	23,019 (4.817	6,904	0
2883 2883	Lane Fire Authority  Lane Fire Authority	6/30/2015	Contribution	5.3 5.3	3.3	73,209	(52,979)		13.813	13.813	13.813	4,144	0	0
2883	Lane Fire Authority	6/30/2014	Proportion	5.4	2.4	104,537	46,460		19.359	19,359	7.742	4,144	0	0
2883	Lane Fire Authority	6/30/2014	Contribution	5.4	2.4	(61,519)	(27,343)					0	0	Ö
2883	Lane Fire Authority	6/30/2013	Contribution	5.6	1.6	32,305	9,229	5,769	5,769	3,460	0	0	0	0
2884	North Central Public Health District	6/30/2016	Proportion	5.3	4.3	(359,597)	(291,749)		(67,848)		(67,848)	(67,848)		0
2884	North Central Public Health District	6/30/2016	Contribution	5.3	4.3	47,077	38,195		8,882	8,882	8,882	8,882	2,667	0
2884 2884	North Central Public Health District North Central Public Health District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	999,906 (6,248)	622,582 (3,890)		188,662 (1,179)	188,662 (1,179)	188,662 (1,179)	56,596 (353)	0	0
2884	North Central Public Health District	6/30/2014	Proportion	5.4	2.4	(6,246)	(3,090)	) (1,179)	(1,179)	(1,179)	(1,179)	(333)	0	0
2884	North Central Public Health District	6/30/2014	Contribution	5.4	2.4	144,233	64,103	26,710	26,710	26,710	10,683	0	0	0
2884	North Central Public Health District	6/30/2013	Contribution	5.6	1.6	63,469	18,133		11,334	6,799	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	(49,610)	(40,250)		(9,360)			(9,360)		0
2885	Siletz Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	5,277	4,281		996	996	996	996	297	0
2885	Siletz Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	80,572	50,168		15,202	15,202	15,202	4,562	0	0
2885 2885	Siletz Rural Fire Protection District Siletz Rural Fire Protection District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(412)	(256)	) (78)	(78)	(78)	(78)	(22)	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Contribution	5.4	2.4	9,246	4.110	1,712	1,712	1,712	686	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2013	Contribution	5.6	1.6	1,798	514		321	193	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Contribution	5.3	4.3	31,835	25,828	6,007	6,007	6,007	6,007	6,007	1,800	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Contribution	5.3	3.3	571	355		108	108	108	31	0	0
2887 2887	Umatilla County Fire District #1 Umatilla County Fire District #1	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	132,019 120,867	107,110 98,062		24,909 22,805	24,909 22,805	24,909 22,805	24,909 22,805	7,474 6,842	0
2887	Umatilla County Fire District #1	6/30/2015	Proportion	5.3	3.3	115,040	71,628		21,706	21,706	21,706	6,510	0,042	0
2887	Umatilla County Fire District #1	6/30/2015	Contribution	5.3	3.3	134,477	83,731		25,373	25,373	25,373	7,612	0	Ö
2887	Umatilla County Fire District #1	6/30/2014	Proportion	5.4	2.4	(46,190)	(20,531)		(8,553)		(3,425)	0	0	Ō
2887	Umatilla County Fire District #1	6/30/2014	Contribution	5.4	2.4	(26,749)	(11,890		(4,953)		(1,984)	0	0	C
2887	Umatilla County Fire District #1	6/30/2013	Contribution	5.6	1.6	(3,409)	(973)		(609)		0	0	0	0
2900 2900	Clatsop Community College Clatsop Community College	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	290,338 (210.412)	235,557 (170,712)		54,781 (39,700)	54,781 (39,700)	54,781 (39,700)	54,781 (39,700)	16,433	0
2900	Clatsop Community College Clatsop Community College	6/30/2016	Proportion	5.3 5.3	4.3 3.3	(210,412)	(170,712)					(39,700)		0
2900	Clatsop Community College	6/30/2015	Contribution	5.3	3.3	(66,594)	(41.464)					(3,769)		C
2900	Clatsop Community College	6/30/2014	Proportion	5.4	2.4	90,455	40,202		16,751	16,751	6,700	0,700	0	Č
2900	Clatsop Community College	6/30/2014	Contribution	5.4	2.4	(90,629)	(40,280)					0	0	Ċ
2900	Clatsop Community College	6/30/2013	Contribution	5.6	1.6	23,078	6,594		4,121	2,473	0	0	0	(
2901	Blue Mountain Community College	6/30/2016	Proportion	5.3	4.3	519,491	421,474		98,017	98,017	98,017	98,017	29,406	(
2901 2901	Blue Mountain Community College Blue Mountain Community College	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(156,804) (188.008)	(127,218) (117,062)		(29,586) (35,473)		(29,586)	(29,586) (10,643)		(
2901 2901	Blue Mountain Community College Blue Mountain Community College	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(188,008)	(117,062)		(35,473)			(10,643)		0
2901	Blue Mountain Community College	6/30/2014	Proportion	5.4	2.4	(59,609)	(26,492)					(1,195)	. 0	C
2901	Blue Mountain Community College	6/30/2014	Contribution	5.4	2.4	(206,955)	(91,980)					0	0	C
2901	Blue Mountain Community College	6/30/2013	Contribution	5.6	1.6	(45,956)	(13,132)	(8,206)	(8,206)	(4,926)	0	0	0	Č
2902	Treasure Valley Community College	6/30/2016	Proportion	5.3	4.3	242,944	197,106		45,838	45,838	45,838	45,838	13,754	C
2902	Treasure Valley Community College	6/30/2016	Contribution	5.3	4.3	(406,753)	(330,007)		(76,746)		(76,746)	(76,746)		(
2902	Treasure Valley Community College	6/30/2015	Proportion	5.3	3.3	639,528	398,196		120,666	120,666	120,666	36,198		C
2902	Treasure Valley Community College	6/30/2015	Contribution	5.3	3.3	(337,005)	(209,833)		(63,586)		(63,586)	(19,075)	0	C
2902	Treasure Valley Community College	6/30/2014	Proportion	5.4	2.4	79,403	35,291	14,704	14,704	14,704	5,883	0	0	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2902	Treasure Valley Community College	6/30/2014	Contribution	5.4	2.4	(227,881)	(101,281)	(42,200)	(42,200)		(16,881)	0	0	0
2902	Treasure Valley Community College	6/30/2013	Contribution	5.6	1.6	(83,804)	(23,944		(14,965)		0	0	0	0
2903	Umpqua Community College	6/30/2016	Proportion	5.3	4.3	(414,391)	(336,204		(78,187)	(78,187)	(78,187)	(78,187)		
2903	Umpqua Community College	6/30/2016	Contribution	5.3	4.3	(153,045)	(124,169)		(28,876)	(28,876)	(28,876)	(28,876)	(8,665)	0
2903	Umpqua Community College	6/30/2015	Proportion	5.3	3.3	213,314	132,818	40,248	40,248	40,248	40,248	12,074	0	0
2903 2903	Umpqua Community College Umpqua Community College	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(216,241) 14,570	(134,641) 6,476	(40,800) 2,698	(40,800) 2,698	(40,800) 2,698	(40,800) 1,080	(12,241)	0	0
2903	Umpqua Community College	6/30/2014	Contribution	5.4	2.4	(264,966)	(117,762)		(49,068)	(49,068)	(19,626)	0	0	0
2903	Umpqua Community College	6/30/2013	Contribution	5.6	1.6	(28,643)	(8.183)	(5,115)	(49,000)	(3,068)	(19,020)	0	0	0
2904	Lane Community College	6/30/2016	Proportion	5.3	4.3	(3,330,655)	(2,702,230)		(628,425)		(628,425)	(628,425)	(188,530)	
2904	Lane Community College	6/30/2016	Contribution	5.3	4.3	(952,401)	(772,703)		(179,698)	(179,698)	(179,698)	(179,698)		0
2904	Lane Community College	6/30/2015	Proportion	5.3	3.3	(54,252)	(33,780)		(10,236)	(10,236)	(10,236)	(3,072)		0
2904	Lane Community College	6/30/2015	Contribution	5.3	3.3	(992,842)	(618,184)		(187,329)	(187,329)	(187,329)	(56,197)		0
2904	Lane Community College	6/30/2014	Proportion	5.4	2.4	92.848	41,266	17.194	17.194	17.194	6.878	(,,	0	0
2904	Lane Community College	6/30/2014	Contribution	5.4	2.4	(1,263,206)	(561,425)		(233,927)	(233,927)	(93,571)	0	0	0
2904	Lane Community College	6/30/2013	Contribution	5.6	1.6	(201,806)	(57,658)		(36,037)	(21,621)	0	o O	0	o O
2905	Mt Hood Community College	6/30/2016	Proportion	5.3	4.3	3,454,568	2.802.763	651.805	651.805	651.805	651.805	651.805	195,543	0
2905	Mt Hood Community College	6/30/2016	Contribution	5.3	4.3	(1.677.959)	(1,361,363)	(316,596)	(316,596)	(316,596)	(316,596)	(316,596)	(94,979)	0
2905	Mt Hood Community College	6/30/2015	Proportion	5.3	3.3	1,861,171	1,158,843	351,164	351,164	351,164	351,164	105,351	0	0
2905	Mt Hood Community College	6/30/2015	Contribution	5.3	3.3	(1,288,790)	(802,454)	(243,168)	(243,168)	(243,168)	(243,168)	(72,950)	0	0
2905	Mt Hood Community College	6/30/2014	Proportion	5.4	2.4	(336,472)	(149,542)		(62,310)	(62,310)	(24,922)	0	0	0
2905	Mt Hood Community College	6/30/2014	Contribution	5.4	2.4	(641,768)	(285,230)	(118,846)	(118,846)	(118,846)	(47,538)	0	0	0
2905	Mt Hood Community College	6/30/2013	Contribution	5.6	1.6	(197,207)	(56,343)	(35,216)	(35,216)	(21,127)	0	0	0	0
2906	Klamath Community College	6/30/2016	Proportion	5.3	4.3	1,479,247	1,200,144	279,103	279,103	279,103	279,103	279,103	83,732	0
2906	Klamath Community College	6/30/2016	Contribution	5.3	4.3	285,896	231,953	53,943	53,943	53,943	53,943	53,943	16,181	0
2906	Klamath Community College	6/30/2015	Proportion	5.3	3.3	(1,368,754)	(852,244)	(258,255)	(258,255)	(258,255)	(258,255)	(77,479)	0	0
2906	Klamath Community College	6/30/2015	Contribution	5.3	3.3	527,344	328,346	99,499	99,499	99,499	99,499	29,849	0	0
2906	Klamath Community College	6/30/2014	Proportion	5.4	2.4	67,023	29,787	12,412	12,412	12,412	4,963	0	0	0
2906	Klamath Community College	6/30/2014	Contribution	5.4	2.4	(400,872)	(178,164)		(74,236)	(74,236)	(29,692)	0	0	0
2906	Klamath Community College	6/30/2013	Contribution	5.6	1.6	30,115	8,603	5,378	5,378	3,225	0	0	0	0
2908	Clackamas Community College	6/30/2016	Proportion	5.3	4.3	922,560	748,492	174,068	174,068	174,068	174,068	174,068	52,220	0
2908	Clackamas Community College	6/30/2016	Contribution	5.3	4.3	(828,695)	(672,337)		(156,358)	(156,358)	(156,358)	(156,358)	(46,905)	0
2908	Clackamas Community College	6/30/2015	Proportion	5.3	3.3	1,679,381	1,045,653	316,864	316,864	316,864	316,864	95,061	0	0
2908	Clackamas Community College	6/30/2015	Contribution	5.3	3.3	(476,852)	(296,908)		(89,972)	(89,972)	(89,972)	(26,992)	0	0
2908	Clackamas Community College	6/30/2014	Proportion	5.4	2.4	(510,444)	(226,863)		(94,527)	(94,527)	(37,809)	0	0	0
2908 2908	Clackamas Community College	6/30/2014 6/30/2013	Contribution	5.4 5.6	2.4 1.6	(292,500) (351,763)	(129,999) (100,503)		(54,167) (62,815)	(54,167) (37,688)	(21,665)	0	0	0
2908 2910	Clackamas Community College Linn-Benton Community College	6/30/2016	Contribution Proportion	5.8	4.3	(351,763)	185.336	43,102	43.102	(37,688)	43.102	43.102	12.928	0
2910	Linn-Benton Community College	6/30/2016	Contribution	5.3	4.3	(482.670)	(391.600)		(91,070)		(91,070)	(91,070)		0
2910	Linn-Benton Community College	6/30/2015	Proportion	5.3	3.3	175.325	109.165	33.080	33.080	33.080	33.080	9.925	(27,320)	0
2910	Linn-Benton Community College	6/30/2015	Contribution	5.3	3.3	(318.412)	(198,256)		(60,078)	(60,078)	(60,078)	(18,022)	0	0
2910	Linn-Benton Community College	6/30/2014	Proportion	5.4	2.4	(314,246)	(139,664)		(58,194)	(58,194)	(23,276)	(10,022)	0	0
2910	Linn-Benton Community College	6/30/2014	Contribution	5.4	2.4	(797,915)	(354,629)		(147,762)	(147,762)	(59,105)	0	0	0
2910	Linn-Benton Community College	6/30/2013	Contribution	5.6	1.6	(371,553)	(106,157)		(66,349)	(39,808)	(55,105)	0	0	0
2918	Portland Community College	6/30/2016	Proportion	5.3	4.3	(1,559,193)	(1,265,006)		(294,187)	(294,187)	(294,187)	(294,187)	(88,258)	-
2918	Portland Community College	6/30/2016	Contribution	5.3	4.3	(2,214,614)	(1,796,762)		(417,852)	(417,852)	(417,852)	(417,852)		
2918	Portland Community College	6/30/2015	Proportion	5.3	3.3	2,705,446	1,684,522	510,462	510,462	510,462	510,462	153,136	, 10,001)	0
2918	Portland Community College	6/30/2015	Contribution	5.3	3.3	(1,865,755)	(1,161,697)	(352,029)	(352,029)	(352,029)	(352,029)	(105,610)	0	0
2918	Portland Community College	6/30/2014	Proportion	5.4	2.4	771,871	343,054	142,939	142,939	142,939	57,176	0	0	0
2918	Portland Community College	6/30/2014	Contribution	5.4	2.4	(3,984,670)	(1,770,964)		(737,902)	(737,902)	(295,160)	0	0	0
2918	Portland Community College	6/30/2013	Contribution	5.6	1.6	(979,995)	(279,999)		(174,999)	(105,000)	0	0	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	5.3	4.3	1,889,146	1,532,703	356,443	356,443	356,443	356,443	356,443		0
2919	Chemeketa Community College	6/30/2016	Contribution	5.3	4.3	(1,353,992)	(1,098,522)		(255,470)		(255,470)	(255,470)	(76,642)	0
2919	Chemeketa Community College	6/30/2015	Proportion	5.3	3.3	2,148,385	1,337,673	405,356	405,356	405,356	405,356	121,605	0	0
2919	Chemeketa Community College	6/30/2015	Contribution	5.3	3.3	(939,169)	(584,765)		(177,202)	(177,202)	(177,202)	(53,159)	0	0
2919	Chemeketa Community College	6/30/2014	Proportion	5.4	2.4	43,103	19,157	7,982	7,982	7,982	3,193	0	0	0
2919	Chemeketa Community College	6/30/2014	Contribution	5.4	2.4	(1,142,111)	(507,605)		(211,502)	(211,502)	(84,601)	0	0	0
2919	Chemeketa Community College	6/30/2013	Contribution	5.6	1.6	(460,053)	(131,445		(82,152)		0	. 0	0	0
2922	Rogue Community College	6/30/2016	Proportion	5.3	4.3	501,257	406,680	94,577	94,577	94,577	94,577	94,577	28,372	0
2922	Rogue Community College	6/30/2016	Contribution	5.3	4.3	(296,188)	(240,303)		(55,885)	(55,885)	(55,885)	(55,885)	(16,763)	
2922	Rogue Community College	6/30/2015	Proportion	5.3	3.3	194,776	121,276	36,750	36,750	36,750	36,750	11,026	0	0
2922	Rogue Community College	6/30/2015	Contribution	5.3	3.3	(170,582)	(106,212)		(32,185)	(32,185)	(32,185)	(9,657)	0	0
2922	Rogue Community College	6/30/2014	Proportion	5.4	2.4	(49,962)	(22,206)		(9,252)		(3,702)	0	0	0
2922	Rogue Community College	6/30/2014	Contribution	5.4	2.4	(427,480)	(189,991)		(79,163)	(79,163)	(31,665)	0	0	0
2922	Rogue Community College	6/30/2013	Contribution	5.6	1.6	(34,946)	(9,986)		(6,240)	(3,746)	0	0	0	0
	Oregon Coast Community College	6/30/2016	Proportion	5.3	4.3	(315,811)	(256,224)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(17,876)	0
2995 2995	Oregon Coast Community College	6/30/2016	Contribution	5.3	4.3	(42,470)	(34,457)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(2,405)	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
2995	Oregon Coast Community College	6/30/2015	Proportion	5.3	3.3	(126,736)	(78,912)		(23,912)		(23,912)	(7,176)	0	0
2995	Oregon Coast Community College	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(43,159) 105,060	(26,873)	(8,143) 19,456	(8,143) 19,456	(8,143) 19,456	(8,143)	(2,444)	0	U
2995 2995	Oregon Coast Community College Oregon Coast Community College	6/30/2014 6/30/2014	Proportion Contribution	5.4	2.4	(66,260)	46,692 (29,450)		(12,270)	(12,270)	7,780 (4,910)	0	0	0
2995	Oregon Coast Community College	6/30/2013	Contribution	5.6	1.6	46,804	13,372	8,358	8,358	5,014	(4,510)	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	5.3	4.3	(908,504)	(737,088)		(171,416)	(171,416)	(171,416)	(171,416)	(51,424)	0
2996	Columbia Gorge Community College	6/30/2016	Contribution	5.3	4.3	(4,750)	(3,854)		(896)	(896)	(896)	(896)	(270)	Ö
2996	Columbia Gorge Community College	6/30/2015	Proportion	5.3	3.3	(84,987)	(52,917		(16,035)	(16,035)	(16,035)	(4,812)		Ö
2996	Columbia Gorge Community College	6/30/2015	Contribution	5.3	3.3	(116,291)	(72,407		(21,942)		(21,942)	(6,581)		d
2996	Columbia Gorge Community College	6/30/2014	Proportion	5.4	2.4	130,871	58,166	24,235	24,235	24,235	9,696	0	0	0
2996	Columbia Gorge Community College	6/30/2014	Contribution	5.4	2.4	(149,046)	(66,243)	(27,601)	(27,601)	(27,601)	(11,041)	0	0	0
2996	Columbia Gorge Community College	6/30/2013	Contribution	5.6	1.6	55,329	15,809	9,880	9,880	5,929	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	5.3	4.3	82,488	66,924	15,564	15,564	15,564	15,564	15,564	4,668	C
2997	Tillamook Bay Community College	6/30/2016	Contribution	5.3	4.3	(58,797)	(47,703)		(11,094)	(11,094)	(11,094)	(11,094)	(3,327)	0
2997	Tillamook Bay Community College	6/30/2015	Proportion	5.3	3.3	225,159	140,193	42,483	42,483	42,483	42,483	12,744	0	0
2997	Tillamook Bay Community College	6/30/2015	Contribution	5.3	3.3	(47,074)	(29,310		(8,882)		(8,882)	(2,664)	0	C
2997	Tillamook Bay Community College	6/30/2014	Proportion	5.4	2.4	(77,223)	(34,320)		(14,301)	(14,301)	(5,718)	0	0	0
2997	Tillamook Bay Community College	6/30/2014	Contribution	5.4	2.4	5,887	2,617	1,090	1,090	1,090	437	0	0	C
2997	Tillamook Bay Community College	6/30/2013	Contribution	5.6	1.6	(5,607)	(1,603)		(1,001)	(602)	0	0	0	(
2998 2998	Southwestern Community College	6/30/2016	Proportion	5.3 5.3	4.3 4.3	261,435	212,108	49,327	49,327 (61.132)	49,327	49,327 (61.132)	49,327	14,800	(
2998 2998	Southwestern Community College	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(323,999) 267,844	(262,867) 166,770	(61,132) 50,537	(61,132) 50,537	(61,132) 50,537	(61,132) 50,537	(61,132) 15,159	(18,339)	0
2998	Southwestern Community College Southwestern Community College	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(245,441)	(152,821)		50,537 (46,310)	(46,310)	(46,310)	15,159 (13,891)	0	0
2998	Southwestern Community College Southwestern Community College	6/30/2013	Proportion	5.4	2.4	49,164	21,852	9,104	9,104	9,104	3,644	(13,091)	0	
2998	Southwestern Community College Southwestern Community College	6/30/2014	Contribution	5.4	2.4	(286,950)	(127,533)		(53,139)	(53,139)	(21,255)	0	0	
2998	Southwestern Community College	6/30/2013	Contribution	5.6	1.6	(63,575)	(18,163)		(11,353)	(6,810)	(21,233)	0	0	
2999	Central Oregon Community College	6/30/2016	Proportion	5.3	4.3	(1,010,570)	(819,896)		(190,674)	(190,674)	(190,674)	(190,674)	(57,200)	C
2999	Central Oregon Community College	6/30/2016	Contribution	5.3	4.3	72,045	58,452	13,593	13,593	13,593	13,593	13,593	4,080	C
2999	Central Oregon Community College	6/30/2015	Proportion	5.3	3.3	(135,836)	(84,578)		(25,629)	(25,629)	(25,629)	(7,691)		Ö
2999	Central Oregon Community College	6/30/2015	Contribution	5.3	3.3	4,994	3,110	942	942	942	942	284	0	Č
2999	Central Oregon Community College	6/30/2014	Proportion	5.4	2.4	316.446	140,643	58,601	58,601	58,601	23.441	0	0	Ö
2999	Central Oregon Community College	6/30/2014	Contribution	5.4	2.4	(664,729)	(295,435)		(123,098)	(123,098)	(49,239)	0	0	0
2999	Central Oregon Community College	6/30/2013	Contribution	5.6	1.6	(164,783)	(47,079	(29,426)	(29,426)	(17,653)	0	0	0	0
3003	Baker School District 5J	6/30/2016	Proportion	5.3	4.3	(178,882)	(145,131)	(33,751)	(33,751)	(33,751)	(33,751)	(33,751)	(10,127)	Ö
3003	Baker School District 5J	6/30/2016	Contribution	5.3	4.3	(221,126)	(179,404)	(41,722)	(41,722)	(41,722)	(41,722)	(41,722)	(12,516)	0
3003	Baker School District 5J	6/30/2015	Proportion	5.3	3.3	329,941	205,435	62,253	62,253	62,253	62,253	18,676	0	0
3003	Baker School District 5J	6/30/2015	Contribution	5.3	3.3	(155,701)	(96,945)		(29,378)	(29,378)	(29,378)	(8,811)	0	0
3003	Baker School District 5J	6/30/2014	Proportion	5.4	2.4	84,158	37,403	15,585	15,585	15,585	6,233	0	0	0
3003	Baker School District 5J	6/30/2014	Contribution	5.4	2.4	(9,335)	(4,148)		(1,729)	(1,729)	(690)	0	0	0
3003	Baker School District 5J	6/30/2013	Contribution	5.6	1.6	(69,063)	(19,731)		(12,333)	(7,398)	0	0	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	5.3	4.3	(15,333)	(12,440)		(2,893)	(2,893)	(2,893)	(2,893)	(868)	0
3008	Huntington School District 16J	6/30/2016	Contribution	5.3	4.3	11,366	9,221	2,145	2,145	2,145	2,145	2,145	641	C
3008	Huntington School District 16J	6/30/2015	Proportion	5.3	3.3	(166,755)	(103,829)		(31,463)	(31,463)	(31,463)	(9,440)	0	C
3008	Huntington School District 16J	6/30/2015	Contribution	5.3	3.3	47,266	29,430	8,918	8,918	8,918	8,918	2,676	0	C
3008 3008	Huntington School District 16J	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(6,884) (12,734)	(3,059)		(1,275) (2,358)	(1,275) (2,358)	(509) (944)	0	0	(
3008	Huntington School District 16J Huntington School District 16J	6/30/2014	Contribution	5.6	1.6	(12,734) 6,458	(5,660) 1,846	1,153	(2,358)	(2,358)	(944)	0	0	C
3016	Burnt River High School	6/30/2013	Proportion	5.3	4.3	122,907	99,717	23,190	23,190	23,190	23,190	23,190	6,957	(
3016	Burnt River High School	6/30/2016	Contribution	5.3	4.3	16,715	13,561	3,154	3,154	3,154	3,154	3,154	945	C
3016	Burnt River High School	6/30/2015	Proportion	5.3	3.3	(97.726)	(60.848)		(18.439)	(18,439)	(18.439)	(5,531)		(
3016	Burnt River High School	6/30/2015	Contribution	5.3	3.3	36,199	22,539	6.830	6,830	6.830	6.830	2.049	0	Č
3016	Burnt River High School	6/30/2014	Proportion	5.4	2.4	22,665	10,074	4,197	4,197	4,197	1,680	2,0.0	0	Č
3016	Burnt River High School	6/30/2014	Contribution	5.4	2.4	(3,995)	(1,775)		(740)		(295)	0	0	ď
3016	Burnt River High School	6/30/2013	Contribution	5.6	1.6	16,457	4,701	2,939	2,939	1,762	0	0	0	Ċ
3027	Pine-Eagle School District 61	6/30/2016	Proportion	5.3	4.3	(101,563)	(82,400)		(19,163)		(19,163)	(19,163)	(5,748)	Ċ
3027	Pine-Eagle School District 61	6/30/2016	Contribution	5.3	4.3	28,825	23,386	5,439	5,439	5,439	5,439	5,439	1,630	(
3027	Pine-Eagle School District 61	6/30/2015	Proportion	5.3	3.3	(15,387)	(9,581)		(2,903)	(2,903)	(2,903)	(872)	0	(
3027	Pine-Eagle School District 61	6/30/2015	Contribution	5.3	3.3	80,730	50,266	15,232	15,232	15,232	15,232	4,570	0	(
3027	Pine-Eagle School District 61	6/30/2014	Proportion	5.4	2.4	(22,050)	(9,801)		(4,083)		(1,635)	0	0	(
3027	Pine-Eagle School District 61	6/30/2014	Contribution	5.4	2.4	15,080	6,701	2,793	2,793	2,793	1,115	0	0	(
3027	Pine-Eagle School District 61	6/30/2013	Contribution	5.6	1.6	15,487	4,423	2,766	2,766	1,657	0	0	0	(
3037	Alsea School	6/30/2016	Proportion	5.3	4.3	(18,790)	(15,245)		(3,545)	(3,545)	(3,545)	(3,545)	(1,065)	(
3037	Alsea School	6/30/2016	Contribution	5.3	4.3	63,317	51,370	11,947	11,947	11,947	11,947	11,947	3,582	
3037	Alsea School	6/30/2015	Proportion	5.3	3.3	(219,886)	(136,910)		(41,488)	(41,488)	(41,488)	(12,446)	0	
3037	Alsea School	6/30/2015	Contribution	5.3	3.3	56,259	35,029	10,615	10,615	10,615	10,615	3,184	0	
	Alsea School	6/30/2014	Proportion	5.4	2.4	(3,398)	(1,511)	(629)	(629)	(629)	(253)	0	0	(
3037 3037	Alsea School	6/30/2014	Contribution	5.4	2.4	(13,230)	(5,880)	(2,450)	(2,450)	(2,450)	(980)	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 3037	Employer Name Alsea School	Recognition 6/30/2013	Contribution	Amortization Period 5.6	1.6	(22,045)		Expense (3,937)	Expense (3,937)	Expense (2,360)	Expense	Expense 0	Expense	Subsequent Expense
3037	Corvallis School District 509J	6/30/2016	Proportion	5.3	4.3	(676,544)	(6,297) (548,894)		(127,650)		(127,650)	(127,650)	(38,294)	0
3039	Corvallis School District 509J	6/30/2016	Contribution	5.3	4.3	(802,430)	(651,028)		(151,402)		(151,402)	(151,402)		0
3039	Corvallis School District 509J	6/30/2015	Proportion	5.3	3.3	1,243,730	774,398		234,666	234,666	234,666	70,400	(10,120)	0
3039	Corvallis School District 509J	6/30/2015	Contribution	5.3	3.3	(889,953)	(554,121)		(167,916)	(167,916)	(167,916)	(50,373)	0	0
3039	Corvallis School District 509J	6/30/2014	Proportion	5.4	2.4	(594,909)	(264,405)	(110,168)	(110,168)	(110,168)	(44,069)	, o	0	0
3039	Corvallis School District 509J	6/30/2014	Contribution	5.4	2.4	133,169	59,186	24,661	24,661	24,661	9,864	0	0	0
3039	Corvallis School District 509J	6/30/2013	Contribution	5.6	1.6	(67,830)	(19,382)		(12,112)		0	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	5.3	4.3	(288,860)	(234,358)		(54,502)		(54,502)	(54,502)		0
3043	Philomath School District 17J	6/30/2016	Contribution	5.3	4.3	(65,613)	(53,233)		(12,380)		(12,380)	(12,380)		0
3043	Philomath School District 17J	6/30/2015	Proportion	5.3	3.3	(151,939)	(94,603)		(28,668)		(28,668)	(8,599)		0
3043	Philomath School District 17J	6/30/2015	Contribution	5.3	3.3	(49,099)	(30,571)		(9,264)		(9,264)	(2,779)	0	0
3043	Philomath School District 17J	6/30/2014	Proportion	5.4	2.4	(157,122)	(69,831)		(29,097)		(11,637)	0	0	0
3043 3043	Philomath School District 17J Philomath School District 17J	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(3,869) (23,982)	(1,721) (6,854)		(716) (4,282)		(289)	0	0	0
3043 3049	Monroe Elementary School	6/30/2016	Proportion	5.3	4.3	(23,982)	(6,854)	(4,282)	(4,282)	(2,572)	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Contribution	5.4	2.4	578	257	107	107	107	43	0	0	0
3075	West Linn School District	6/30/2016	Proportion	5.3	4.3	(2,037,543)	(1,653,101)	(384,442)	(384,442)	(384,442)	(384,442)	(384,442)	(115,333)	0
3075	West Linn School District	6/30/2016	Contribution	5.3	4.3	(180,417)	(146,376)		(34,041)		(34,041)	(34,041)		o o
3075	West Linn School District	6/30/2015	Proportion	5.3	3.3	2,127,644	1,324,760		401,442	401,442	401,442	120,434	0	0
3075	West Linn School District	6/30/2015	Contribution	5.3	3.3	(677,281)	(421,703)		(127,789)		(127,789)	(38,336)	0	0
3075	West Linn School District	6/30/2014	Proportion	5.4	2.4	(369,345)	(164,154)		(68,397)		(27,360)	0	0	0
3075	West Linn School District	6/30/2014	Contribution	5.4	2.4	(155,894)	(69,287)	(28,869)	(28,869)	(28,869)	(11,549)	0	0	0
3075	West Linn School District	6/30/2013	Contribution	5.6	1.6	159,367	45,535	28,458	28,458	17,077	, o	0	0	0
3083	Welches Elementary School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Contribution	5.4	2.4	851	377		158	158	61	0	0	0
3094	Damascus-Union School District 26	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Contribution	5.3	3.3 2.4	0	0	0	0	0	0	0	0	0
3094 3094	Damascus-Union School District 26	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	780	348	0 144	0 144	144	60	0	0	0
3102	Damascus-Union School District 26 Molalla Elementary School 35	6/30/2014	Proportion	5.4	4.3	780	348 0	144	144	144	0	0	0	0
3102	Molalla Elementary School 35	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Contribution	5.3	3.3	1,455	905	275	275	275	275	80	0	0
3102	Molalla Elementary School 35	6/30/2014	Proportion	5.4	2.4	0,400	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Contribution	5.4	2.4	1,186	526		220	220	86	0	0	0
3109	Boring School District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2015	Proportion	5.3	3.3	0	ō	Ō	0	0	0	Ō	0	0
3109	Boring School District	6/30/2015	Contribution	5.3	3.3	1,914	1,192	361	361	361	361	109	0	0
3109	Boring School District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2014	Contribution	5.4	2.4	1,219	541	226	226	226	89	0	0	0
3111	Sandy Elementary School District 46	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Contribution	5.3	3.3	2,585	1,609	488	488	488	488	145	0	0
3111	Sandy Elementary School District 46	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Contribution	5.4	2.4	4,792	2,131		887	887	357	0	0	0
3111	Sandy Elementary School District 46	6/30/2013	Contribution	5.6	1.6	277	77	50	50	27	0	0	0	0
3116	Colton School District 53	6/30/2016	Proportion	5.3	4.3	(367,378)	(298,061)		(69,317)		(69,317)	(69,317)		0
3116	Colton School District 53	6/30/2016	Contribution	5.3	4.3	153,190	124,286		28,904	28,904	28,904	28,904	8,670	0
3116	Colton School District 53	6/30/2015	Proportion	5.3	3.3	(949,107)	(590,953)		(179,077)		(179,077)	(53,722)	0	0
3116	Colton School District 53	6/30/2015	Contribution	5.3	3.3	116,689	72,655		22,017	22,017	22,017	6,604	0	0
3116	Colton School District 53	6/30/2014	Proportion	5.4	2.4	41,848	18,598		7,750	7,750	3,098	0	0	0
3116	Colton School District 53	6/30/2014	Contribution	5.4	2.4	(79,721)	(35,432)		(14,763)		(5,906)	0	0	0
	Colton School District 53	6/30/2013	Contribution	5.6	1.6	40,416	11,548	7,217	7,217	4,331	0	0	0	0
3116 3122	Oregon City School District 62	6/30/2016	Proportion	5.3	4.3	(610,693)	(495,468)	(115,225)	(115,225)	(115,225)	(115,225)	(115,225)	(34,568)	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3122	Oregon City School District 62	6/30/2016	Contribution	5.3	4.3	(892,207)	(723,866)	(168,341)	(168,341)	(168,341)	(168,341)	(168,341)	(50,502)	0
3122	Oregon City School District 62	6/30/2015	Proportion	5.3	3.3	945,857	588,929	178,464	178,464	178,464	178,464	53,537	0	0
3122	Oregon City School District 62	6/30/2015	Contribution	5.3	3.3	(716,771)	(446,291)		(135,240)		(135,240)	(40,571)	0	0
3122	Oregon City School District 62	6/30/2014	Proportion	5.4	2.4	839,158	372,958	155,400	155,400	155,400	62,158	0	0	0
3122	Oregon City School District 62	6/30/2014	Contribution	5.4	2.4	(302,289)	(134,352)		(55,979)		(22,394)	0	0	0
3122	Oregon City School District 62	6/30/2013	Contribution	5.6	1.6 4.3	69,969	19,993	12,494	12,494	7,499	0	0	0	U
3138 3138	Canby Elementary School District 86 Canby Elementary School District 86	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Contribution	5.3	3.3	4,779	2,975	902	902	902	902	269	0	0
3138	Canby Elementary School District 86	6/30/2014	Proportion	5.4	2.4	.,0	2,0.0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Contribution	5.4	2.4	3,014	1,340	558	558	558	224	Ö	0	Ö
3138	Canby Elementary School District 86	6/30/2013	Contribution	5.6	1.6	51	15	9	9	6	0	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	5.3	4.3	1,221,225	990,805	230,420	230,420	230,420	230,420	230,420	69,125	0
3160	Gladstone School District 115	6/30/2016	Contribution	5.3	4.3	(478,873)	(388,520)	(90,353)	(90,353)	(90,353)	(90,353)	(90,353)	(27,108)	Ö
3160	Gladstone School District 115	6/30/2015	Proportion	5.3	3.3	2,153,832	1,341,066	406,383	406,383	406,383	406,383	121,917	0	0
3160	Gladstone School District 115	6/30/2015	Contribution	5.3	3.3	(317,240)	(197,526)	(59,857)	(59,857)	(59,857)	(59,857)	(17,955)	0	0
3160	Gladstone School District 115	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Contribution	5.4	2.4	23,714	10,541	4,391	4,391	4,391	1,759	0	0	0
3160	Gladstone School District 115	6/30/2013	Contribution	5.6	1.6	29,774	8,506	5,317	5,317	3,189	0	0	0	0
3174	Canby Union High School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Contribution	5.3	3.3	348 0	216	66	66	66	66	18	0	U
3174 3174	Canby Union High School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	909	405	168	0 168	168	69	0	0	U
3174	Canby Union High School Sandy Union High School	6/30/2014	Proportion	5.4	4.3	909	405	0	0	108	0	0	0	U
3175	Sandy Union High School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Contribution	5.3	3.3	1,320	822	249	249	249	249	75	0	0
3175	Sandy Union High School	6/30/2014	Proportion	5.4	2.4	1,020	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2014	Contribution	5.4	2.4	972	432	180	180	180	72	Ö	0	Ö
3175	Sandy Union High School	6/30/2013	Contribution	5.6	1.6	214	62	38	38	24	0	0	0	0
3176	Molalla Union High School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Contribution	5.3	4.3	0	0	Ö	0	0	0	Ö	0	Ö
3176	Molalla Union High School	6/30/2015	Proportion	5.3	3.3	0	0	Ö	0	0	0	Ö	0	Ö
3176	Molalla Union High School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Contribution	5.4	2.4	1,849	823	342	342	342	139	0	0	0
3179	Clatsop County School District 1C	6/30/2016	Proportion	5.3	4.3	497,160	403,356	93,804	93,804	93,804	93,804	93,804	28,140	0
3179	Clatsop County School District 1C	6/30/2016	Contribution	5.3	4.3	(525,269)	(426,162)		(99,107)	(99,107)	(99,107)	(99,107)	(29,734)	0
3179	Clatsop County School District 1C	6/30/2015	Proportion	5.3	3.3	2,702,890	1,682,932	509,979	509,979	509,979	509,979	152,995	0	0
3179	Clatsop County School District 1C	6/30/2015	Contribution	5.3	3.3	(433,015)	(269,613)		(81,701)	(81,701)	(81,701)	(24,510)	0	0
3179	Clatsop County School District 1C	6/30/2014	Proportion	5.4	2.4	92,592	41,151	17,147	17,147	17,147	6,857	0	0	0
3179 3179	Clatsop County School District 1C	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	9,989 36,084	4,439 10,308	1,850 6,444	1,850 6,444	1,850 3,864	739	0	0	0
3179	Clatsop County School District 1C Jewell School District 8	6/30/2016	Proportion	5.8	4.3	(425,327)	(345,077)		(80,250)		(80,250)	(80,250)	(24,077)	0
3186	Jewell School District 8	6/30/2016	Contribution	5.3	4.3	62,174	50,443	11,731	11,731	11,731	11,731	11,731	3,519	0
3186	Jewell School District 8	6/30/2015	Proportion	5.3	3.3	(341,155)	(212,417)		(64,369)		(64,369)	(19,310)		0
3186	Jewell School District 8	6/30/2015	Contribution	5.3	3.3	32,901	20,485	6,208	6,208	6,208	6,208	1,861	0	Ö
3186	Jewell School District 8	6/30/2014	Proportion	5.4	2.4	115,640	51,395	21,415	21,415	21,415	8,565	0	0	0
3186	Jewell School District 8	6/30/2014	Contribution	5.4	2.4	(30,232)	(13,435)		(5,599)		(2,237)	ő	0	Ö
3186	Jewell School District 8	6/30/2013	Contribution	5.6	1.6	38,579	11,023	6,889	6,889	4,134	0	0	0	0
3187	Seaside Schools	6/30/2016	Proportion	5.3	4.3	(511,823)	(415,253)	(96,570)	(96,570)	(96,570)	(96,570)	(96,570)	(28,973)	0
3187	Seaside Schools	6/30/2016	Contribution	5.3	4.3	(72,185)	(58,565)	(13,620)	(13,620)	(13,620)	(13,620)	(13,620)	(4,085)	C
3187	Seaside Schools	6/30/2015	Proportion	5.3	3.3	(162,606)	(101,246)		(30,680)		(30,680)	(9,206)		C
3187	Seaside Schools	6/30/2015	Contribution	5.3	3.3	(52,187)	(32,493)		(9,847)		(9,847)	(2,952)	0	C
3187	Seaside Schools	6/30/2014	Proportion	5.4	2.4	(278,577)	(123,813)		(51,588)		(20,637)	0	0	0
3187	Seaside Schools	6/30/2014	Contribution	5.4	2.4	(8,379)	(3,723)		(1,552)		(619)	0	0	C
3187	Seaside Schools	6/30/2013	Contribution	5.6	1.6	(26,470)	(7,562)		(4,727)		0	0	0	C
3195	Warrenton-Hammond School District	6/30/2016	Proportion	5.3	4.3	96,976	78,679	18,297	18,297	18,297	18,297	18,297	5,491	(
3195	Warrenton-Hammond School District	6/30/2016	Contribution	5.3	4.3	(47,064)	(38,184)		(8,880)		(8,880)	(8,880)		(
3195	Warrenton-Hammond School District	6/30/2015	Proportion	5.3	3.3	(470,983)	(293,253)		(88,865)		(88,865)	(26,658)	0	(
3195	Warrenton-Hammond School District	6/30/2015	Contribution	5.3	3.3	10,479	6,525	1,977	1,977	1,977	1,977	594	0	(
3195	Warrenton-Hammond School District	6/30/2014	Proportion	5.4	2.4	7,640	3,395	1,415	1,415	1,415	565	0	0	0
3195	Warrenton-Hammond School District	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	(53,035) (46,882)	(23,572) (13,394)		(9,821) (8,372)	(9,821) (5,022)	(3,930)	0	0	(
3195	Warrenton-Hammond School District	6/30/2013												



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			Recognized in
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3230	Vernonia School District	6/30/2016	Proportion	5.3	4.3	(342,549)	(277,917)		(64,632)			(64,632)	(19,389)	(
3230	Vernonia School District	6/30/2016	Contribution	5.3	4.3	136,178	110,484	25,694	25,694	25,694	25,694	25,694	7,708	(
3230 3230	Vernonia School District Vernonia School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(338,233) 145,784	(210,597) 90,772	(63,818) 27,506	(63,818) 27,506	(63,818) 27,506	(63,818) 27,506	(19,143) 8,254	0	(
3230	Vernonia School District	6/30/2014	Proportion	5.4	2.4	(249,229)	(110,767)		(46,154)		(18,459)	0,234	0	
3230	Vernonia School District	6/30/2014	Contribution	5.4	2.4	(11,022)	(4,899)		(2,041)		(817)	0	0	
3230	Vernonia School District	6/30/2013	Contribution	5.6	1.6	(195,629)	(55,893)		(34,934)			ő	Ö	Č
3241	Coquille School District 8	6/30/2016	Proportion	5.3	4.3	(282,116)	(228,887)		(53,229)			(53,229)	(15,971)	
3241	Coquille School District 8	6/30/2016	Contribution	5.3	4.3	301,322	244,469	56,853	56,853	56,853	56,853	56,853	17,057	(
3241	Coquille School District 8	6/30/2015	Proportion	5.3	3.3	(1,023,094)	(637,020)	(193,037)	(193,037)	(193,037)	(193,037)	(57,909)	0	(
3241	Coquille School District 8	6/30/2015	Contribution	5.3	3.3	214,419	133,507	40,456	40,456	40,456	40,456	12,139	0	(
3241	Coquille School District 8	6/30/2014	Proportion	5.4	2.4	(86,720)	(38,543)		(16,059)			0	0	(
3241	Coquille School District 8	6/30/2014	Contribution	5.4	2.4	(82,486)	(36,661)		(15,275)		(6,111)	0	0	(
3241	Coquille School District 8	6/30/2013	Contribution	5.6	1.6	173,721	49,633	31,022	31,022	18,611	0	0	0	(
3242	Coos Bay School District 9	6/30/2016	Proportion	5.3	4.3	(839,895)	(681,424)		(158,471)	(158,471)	(158,471)	(158,471)	(47,540)	(
3242 3242	Coos Bay School District 9 Coos Bay School District 9	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	103,638 (898,215)	84,084 (559,265)	19,554 (169,475)	19,554 (169,475)	19,554 (169,475)	19,554 (169,475)	19,554 (50,840)	5,868	(
3242 3242	Coos Bay School District 9  Coos Bay School District 9	6/30/2015	Contribution	5.3	3.3	(898,215)	54,913	16.640	16.640	16.640	16.640	(50,840)	0	(
3242 3242	Coos Bay School District 9  Coos Bay School District 9	6/30/2015	Proportion	5.3	3.3 2.4	(35,235)	(15.660		(6.525)			4,993	0	(
3242	Coos Bay School District 9	6/30/2014	Contribution	5.4	2.4	11.897	5,288	2.203	2.203	2,203	882	0	0	(
3242	Coos Bay School District 9	6/30/2013	Contribution	5.6	1.6	201,313	57,517	35,949	35,949	21,568	0	0	0	
3245	North Bend Public Schools	6/30/2016	Proportion	5.3	4.3	(76,925)	(62,411)		(14,514)		(14,514)	(14,514)	(4,355)	
3245	North Bend Public Schools	6/30/2016	Contribution	5.3	4.3	(225,685)	(183,103)	(42,582)	(42,582)	(42,582)	(42,582)	(42,582)	(12,775)	(
3245	North Bend Public Schools	6/30/2015	Proportion	5.3	3.3	491,381	305,955	92,713	92,713	92,713	92,713	27,816	0	(
3245	North Bend Public Schools	6/30/2015	Contribution	5.3	3.3	(116,359)	(72,449)	(21,955)	(21,955)	(21,955)	(21,955)	(6,584)	0	(
3245	North Bend Public Schools	6/30/2014	Proportion	5.4	2.4	124,245	55,221	23,008	23,008	23,008	9,205	0	0	(
3245	North Bend Public Schools	6/30/2014	Contribution	5.4	2.4	(178,979)	(79,547)	(33,144)	(33,144)		(13,259)	0	0	(
3245	North Bend Public Schools	6/30/2013	Contribution	5.6	1.6	73,363	20,959	13,101	13,101	7,858	0	0	0	(
3252	Powers School District	6/30/2016	Proportion	5.3	4.3	(248,478)	(201,595)		(46,883)			(46,883)	(14,063)	(
3252	Powers School District	6/30/2016	Contribution	5.3	4.3	64,449	52,289	12,160	12,160	12,160	12,160	12,160	3,649	(
3252 3252	Powers School District Powers School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(188,058) 26,536	(117,092) 16.522	(35,483) 5.007	(35,483) 5.007	(35,483) 5.007	(35,483)	(10,643) 1,501	0	(
3252	Powers School District	6/30/2014	Proportion	5.4	2.4	(24,744)	(10,998)		(4,582)			1,501	0	,
3252	Powers School District	6/30/2014	Contribution	5.4	2.4	(11,316)	(5,028)		(2,096)			0	0	
3252	Powers School District	6/30/2013	Contribution	5.6	1.6	(17,758)	(5,074)		(3,171)			0	0	Č
3257	Myrtle Point School District 41	6/30/2016	Proportion	5.3	4.3	133,023	107,924	25,099	25,099	25,099	25,099	25,099	7,528	
3257	Myrtle Point School District 41	6/30/2016	Contribution	5.3	4.3	(29,325)	(23,792)		(5,533)		(5,533)	(5,533)	(1,660)	(
3257	Myrtle Point School District 41	6/30/2015	Proportion	5.3	3.3	(479,519)	(298,569)		(90,475)			(27,144)	0	Ċ
3257	Myrtle Point School District 41	6/30/2015	Contribution	5.3	3.3	179,350	111,670	33,840	33,840	33,840	33,840	10,150	0	(
3257	Myrtle Point School District 41	6/30/2014	Proportion	5.4	2.4	68,839	30,595	12,748	12,748	12,748	5,099	0	0	(
3257	Myrtle Point School District 41	6/30/2014	Contribution	5.4	2.4	(14,992)	(6,664)		(2,776)		(1,112)	0	0	(
3257	Myrtle Point School District 41	6/30/2013	Contribution	5.6	1.6	69,804	19,944	12,465	12,465	7,479	0	. 0	0	(
3264	Bandon School District	6/30/2016	Proportion	5.3	4.3	(677,623)	(549,770)		(127,853)	(127,853)	(127,853)	(127,853)	(38,358)	(
3264	Bandon School District	6/30/2016	Contribution	5.3	4.3	222,467	180,492	41,975	41,975	41,975	41,975	41,975	12,592	(
3264	Bandon School District	6/30/2015	Proportion	5.3	3.3	(917,330)	(571,168)		(173,081)	(173,081)	(173,081)	(51,925)	0	
3264 3264	Bandon School District Bandon School District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	124,994 (177,337)	77,826 (78,817)	23,584 (32,840)	23,584 (32,840)	23,584 (32,840)	23,584 (13,137)	7,074 0	0	
3264	Bandon School District Bandon School District	6/30/2014	Contribution	5.4	2.4	(60,792)	(27,018)		(32,840)		(4,502)	0	0	
3264	Bandon School District	6/30/2013	Contribution	5.6	1.6	(121,568)	(34,732)		(21,709)			0	0	
3274	Crook County School District	6/30/2016	Proportion	5.3	4.3	484.467	393.058	91,409	91,409	91,409	91.409	91,409	27,422	
3274	Crook County School District	6/30/2016	Contribution	5.3	4.3	(925,842)	(751,155)		(174,687)		(174,687)	(174,687)	(52,407)	
3274	Crook County School District	6/30/2015	Proportion	5.3	3.3	1,793,667	1,116,811	338,428	338,428	338,428	338,428	101,527	0	
3274	Crook County School District	6/30/2015	Contribution	5.3	3.3	(752,157)	(468,325)	(141,916)	(141,916)	(141,916)	(141,916)	(42,577)	0	
3274	Crook County School District	6/30/2014	Proportion	5.4	2.4	463,934	206,192	85,914	85,914	85,914	34,364	0	0	
3274	Crook County School District	6/30/2014	Contribution	5.4	2.4	(463,354)	(205,936)		(85,806)		(34,324)	0	0	
3274	Crook County School District	6/30/2013	Contribution	5.6	1.6	19,134	5,466	3,417	3,417	2,049	0	0	0	
3275	Port Orford-Langlois School District 2Cj	6/30/2016	Proportion	5.3	4.3	(97,781)	(79,332)		(18,449)			(18,449)	(5,536)	
3275	Port Orford-Langlois School District 2Cj	6/30/2016	Contribution	5.3	4.3	55,076	44,684	10,392	10,392	10,392	10,392	10,392	3,116	
3275 3275	Port Orford-Langlois School District 2Cj	6/30/2015 6/30/2015	Proportion	5.3 5.3	3.3 3.3	54,098 51,131	33,684 31,837	10,207 9.647	10,207 9,647	10,207 9,647	10,207 9.647	3,063 2,896	0	
	Port Orford-Langlois School District 2Cj		Contribution									2,896	0	
3275 3275	Port Orford-Langlois School District 2Cj Port Orford-Langlois School District 2Cj	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(179,584) 28,674	(79,816) 12,744	(33,256) 5.310	(33,256) 5.310	(33,256) 5.310	(13,304) 2,124	0	0	
3275 3275	Port Orford-Langlois School District 2Cj Port Orford-Langlois School District 2Cj	6/30/2014	Contribution	5.4 5.6	1.6	(36,828)	(10,524)		(6,576)			0	0	
3275 3277	Curry County School District 3C	6/30/2016	Proportion	5.3	4.3	(36,828)	(10,524)	(0,376)	(0,576)	(3,948)	0	0	0	
3277	Curry County School District 3C	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
				5.3	3.3	0	0	0	0	0	0	0	0	
3277	Curry County School District 3C	6/30/2015	Proportion											



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Management Der	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow///
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3277	Curry County School District 3C	6/30/2014	Proportion	5.4	2.4	0	0	0	0		•		0	0
3277	Curry County School District 3C	6/30/2014	Contribution	5.4	2.4	1,440	639	267	267	267			0	0
3281	Ophir School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	C	0	0
3281	Ophir School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	C	0	0
3281 3281	Ophir School Ophir School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	0	0	0	0	U	0		0	0
3281	Ophir School	6/30/2014	Proportion	5.4	2.4	0	0	0	0		0		0	0
3281	Ophir School	6/30/2014	Contribution	5.4	2.4	1,044	465	-			-		0	0
3282	Pistol River School District 16	6/30/2016	Proportion	5.3	4.3	0	0	0	0		0			0
3282	Pistol River School District 16	6/30/2016	Contribution	5.3	4.3	0	0	0	0	Ö	0	-	-	0
3282	Pistol River School District 16	6/30/2015	Proportion	5.3	3.3	0	0	0	0	O	0	C	0	0
3282	Pistol River School District 16	6/30/2015	Contribution	5.3	3.3	0	0	0	0	Ö	0	Ö	0	0
3282	Pistol River School District 16	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	C	0	0
3282	Pistol River School District 16	6/30/2014	Contribution	5.4	2.4	1,050	468						0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	5.3	4.3	567,894	460,744							0
3283	Brookings-Harbor School District 17C	6/30/2016	Contribution	5.3	4.3	(507,921)	(412,087)							0
3283	Brookings-Harbor School District 17C	6/30/2015	Proportion	5.3	3.3	669,589	416,913				126,338			0
3283	Brookings-Harbor School District 17C	6/30/2015	Contribution	5.3	3.3	(353,373)	(220,025							0
3283	Brookings-Harbor School District 17C	6/30/2014	Proportion	5.4	2.4	54,863	24,383							0
3283 3283	Brookings-Harbor School District 17C	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(118,354) (58,952)	(52,603)					) 0	0	0
3283 3288	Brookings-Harbor School District 17C Central Curry School District 1	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(658,952)	(16,844) (534,364)				) (124,271	) (124,271	) (37,280)	•
3288	Central Curry School District 1 Central Curry School District 1	6/30/2016	Contribution	5.3	4.3	151,161	122,640			28,521	28,521			0
3288	Central Curry School District 1	6/30/2015	Proportion	5.3	3.3	(219,362)	(136,584)							0
3288	Central Curry School District 1	6/30/2015	Contribution	5.3	3.3	54,990	34,240							0
3288	Central Curry School District 1	6/30/2014	Proportion	5.4	2.4	(142,038)	(63,129)							0
3288	Central Curry School District 1	6/30/2014	Contribution	5.4	2.4	9,719	4,319							0
3288	Central Curry School District 1	6/30/2013	Contribution	5.6	1.6	(18,056)	(5,160)					d	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	5.3	4.3	(898,552)	(729,014					) (169,538	(50,862)	0
3291	Bend-La Pine Public Schools	6/30/2016	Contribution	5.3	4.3	(1,190,093)	(965,547)	(224,546)	(224,546	(224,546	(224,546	(224,546	(67,363)	0
3291	Bend-La Pine Public Schools	6/30/2015	Proportion	5.3	3.3	407,128	253,494			76,817	76,817			0
3291	Bend-La Pine Public Schools	6/30/2015	Contribution	5.3	3.3	(777,479)	(484,091)		(146,694	) (146,694			) 0	0
3291	Bend-La Pine Public Schools	6/30/2014	Proportion	5.4	2.4	1,347,130	598,723						0	0
3291	Bend-La Pine Public Schools	6/30/2014	Contribution	5.4	2.4	(873,496)	(388,219)				) (64,701	) 0	0	0
3291	Bend-La Pine Public Schools	6/30/2013	Contribution	5.6	1.6	721,728	206,208				0	C	0	0
3296	Sisters School District	6/30/2016	Proportion	5.3	4.3	298,770	242,398				56,372			0
3296	Sisters School District	6/30/2016	Contribution	5.3	4.3	(347,808)	(282,184)							0
3296	Sisters School District	6/30/2015	Proportion	5.3	3.3	328,358	204,450				61,954			0
3296 3296	Sisters School District	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(319,536)	(198,956)						) 0	0
3296	Sisters School District Sisters School District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(17,348) 54,027	(7,709) 24,012				) (1,283 4.002		0	0
3296	Sisters School District	6/30/2013	Contribution	5.6	1.6	30,382	8,682			3,257	4,002		0	0
3307	Oakland School District	6/30/2016	Proportion	5.3	4.3	(493,184)	(400,130)				•		) (27,914)	•
3307	Oakland School District	6/30/2016	Contribution	5.3	4.3	126,298	102,468			23,830	23,830			0
3307	Oakland School District	6/30/2015	Proportion	5.3	3.3	(365,934)	(227,846)							0
3307	Oakland School District	6/30/2015	Contribution	5.3	3.3	50,545	31,471			9,537	9,537			0
3307	Oakland School District	6/30/2014	Proportion	5.4	2.4	(6,342)	(2,820)						0	0
3307	Oakland School District	6/30/2014	Contribution	5.4	2.4	(29,192)	(12,974						0	0
3307	Oakland School District	6/30/2013	Contribution	5.6	1.6	28,626	8,178				0	C	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	5.3	4.3	830,597	673,881				156,716			0
3310	Roseburg Public Schools	6/30/2016	Contribution	5.3	4.3	(1,098,248)	(891,031)							
3310	Roseburg Public Schools	6/30/2015	Proportion	5.3	3.3	255,933	159,355							0
3310	Roseburg Public Schools	6/30/2015	Contribution	5.3	3.3	(716,554)	(446,156)						,	0
3310	Roseburg Public Schools	6/30/2014	Proportion	5.4	2.4	9,022	4,009			1,671	667		-	0
3310	Roseburg Public Schools	6/30/2014	Contribution	5.4	2.4	(122,338)	(54,373)						0	0
3310	Roseburg Public Schools	6/30/2013	Contribution	5.6	1.6	267,359	76,387						0	0
3316	Glide School District 12	6/30/2016	Proportion	5.3	4.3	(63,488)	(51,509)							
3316 3316	Glide School District 12	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	(50,575) (41,510)	(41,033) (25,846)							0
3316 3316	Glide School District 12 Glide School District 12	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(41,510)	(25,846)							0
3316	Glide School District 12	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(40,927)	(24,787)							0
3316	Glide School District 12 Glide School District 12	6/30/2014	Contribution	5.4 5.4	2.4	13.391	5,951							0
3316	Glide School District 12	6/30/2013	Contribution	5.6	1.6	55.483	15,851						0	0
3318	Days Creek School District 15	6/30/2016	Proportion	5.3	4.3	(134,375)	(109,021)						) (7,605)	-
3318	Days Creek School District 15	6/30/2016	Contribution	5.3	4.3	64,171	52,063				12,108			0
	Days 5.55% Goridor District 10			5.3										-
3318	Days Creek School District 15	6/30/2015	Proportion	5.3	3.3	(328,558)	(204,574)	) (61,992)	(61,992)			) (18,598	) 0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3318	Days Creek School District 15	6/30/2014	Proportion	5.4	2.4	(147,738)	(65,661)		(27,359)		(10,943)	0	-	C
3318	Days Creek School District 15	6/30/2014	Contribution	5.4	2.4	(39,050)	(17,357)		(7,231)		(2,895)	0	0	C
3318	Days Creek School District 15	6/30/2013	Contribution	5.6	1.6	(6,308)	(1,804)		(1,126)		0	0	0	C
3319	South Umpqua School District	6/30/2016	Proportion	5.3	4.3	887,672	720,187		167,485	167,485	167,485	167,485		C
3319	South Umpqua School District	6/30/2016	Contribution	5.3	4.3 3.3	(184,012)	(149,293) 304,421		(34,719)	(34,719) 92,248	(34,719) 92,248	(34,719) 27,677		Ĺ
3319 3319	South Umpqua School District South Umpqua School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	488,917 (72,013)	(44,839)		92,248 (13,587)		(13,587)	(4,078)		(
3319	South Umpqua School District	6/30/2014	Proportion	5.4	2.4	(72,013)	(44,039)	(13,367)	(13,367)	(13,307)	(13,367)	(4,070)	,	
3319	South Umpqua School District	6/30/2014	Contribution	5.4	2.4	5,593	2,485		1,036	1,036	413	0	0	
3319	South Umpqua School District	6/30/2013	Contribution	5.6	1.6	0,000	2,400	0	0.000	0.000	0	0	0	C
3320	Camas Valley School District 21	6/30/2016	Proportion	5.3	4.3	(67,007)	(54,364)	(12,643)	(12,643)	(12,643)	(12,643)	(12,643)	(3,792)	Č
3320	Camas Valley School District 21	6/30/2016	Contribution	5.3	4.3	70,578	57,261		13,317	13,317	13,317	13,317		Ċ
3320	Camas Valley School District 21	6/30/2015	Proportion	5.3	3.3	(57,891)	(36,045)		(10,923)		(10,923)	(3,276)		C
3320	Camas Valley School District 21	6/30/2015	Contribution	5.3	3.3	62,698	39,038	11,830	11,830	11,830	11,830	3,548	0	Ċ
3320	Camas Valley School District 21	6/30/2014	Proportion	5.4	2.4	(1,930)	(859)	(357)	(357)	(357)	(145)	0	0	C
3320	Camas Valley School District 21	6/30/2014	Contribution	5.4	2.4	22,651	10,066	4,195	4,195	4,195	1,676	0	0	C
3320	Camas Valley School District 21	6/30/2013	Contribution	5.6	1.6	41,650	11,898		7,438	4,460	0	0	0	C
3321	North Douglas School District 22	6/30/2016	Proportion	5.3	4.3	(254,017)	(206,089)		(47,928)		(47,928)	(47,928)		C
3321	North Douglas School District 22	6/30/2016	Contribution	5.3	4.3	67,375	54,663		12,712	12,712	12,712	12,712		C
3321	North Douglas School District 22	6/30/2015	Proportion	5.3	3.3	(284,990)	(177,446)		(53,772)		(53,772)	(16,130)		C
3321	North Douglas School District 22	6/30/2015	Contribution	5.3	3.3	59,100	36,798		11,151	11,151	11,151	3,345	0	C
3321	North Douglas School District 22	6/30/2014	Proportion	5.4	2.4	(93,302)	(41,468)		(17,278)		(6,912)	0	0	C
3321	North Douglas School District 22	6/30/2014	Contribution	5.4	2.4	(13,725)	(6,099)		(2,542)		(1,015)	0	0	C
3321 3324	North Douglas School District 22	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(78,704) (393,543)	(22,488)		(14,054) (74,253)		(74,253)	(74.050)	(00.070)	C
3324	Yoncalla School District 32 Yoncalla School District 32	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(393,543)	29,173		(74,253) 6,784	(74,253) 6,784	(74,253) 6,784	(74,253) 6,784		C
3324	Yoncalla School District 32	6/30/2015	Proportion	5.3	3.3	53,369	33,229		10,070	10,070	10,070	3,019		
3324	Yoncalla School District 32	6/30/2015	Contribution	5.3	3.3	26,322	16,390		4,966	4,966	4,966	1,492		
3324	Yoncalla School District 32	6/30/2014	Proportion	5.4	2.4	(30,877)	(13,723)		(5,718)		(2,287)	1,432	0	Č
3324	Yoncalla School District 32	6/30/2014	Contribution	5.4	2.4	21,217	9,430		3,929	3,929	1,572	0	0	Č
3324	Yoncalla School District 32	6/30/2013	Contribution	5.6	1.6	26,718	7,634		4,771	2,863	0	0	0	Č
3325	Elkton School District 34	6/30/2016	Proportion	5.3	4.3	(133.569)	(108,367)		(25,202)		(25,202)	(25,202)	(7,559)	Č
3325	Elkton School District 34	6/30/2016	Contribution	5.3	4.3	60,507	49,091		11.416	11,416	11.416	11,416		Ċ
3325	Elkton School District 34	6/30/2015	Proportion	5.3	3.3	(65,420)	(40,734)		(12,343)		(12,343)	(3,705)		Ċ
3325	Elkton School District 34	6/30/2015	Contribution	5.3	3.3	39,536	24,616	7,460	7,460	7,460	7,460	2,236	0	C
3325	Elkton School District 34	6/30/2014	Proportion	5.4	2.4	(35,538)	(15,795)	(6,581)	(6,581)	(6,581)	(2,633)	0	0	C
3325	Elkton School District 34	6/30/2014	Contribution	5.4	2.4	2,627	1,169		486	486	197	0	0	C
3325	Elkton School District 34	6/30/2013	Contribution	5.6	1.6	2,383	679	426	426	253	0	0	0	C
3331	Umpqua School District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
3331	Umpqua School District	6/30/2014	Proportion	5.4	2.4	0	0 413	0	0	0 173	0 67	0	0	C
3331	Umpqua School District	6/30/2014	Contribution	5.4	2.4	932			173			0.400	720	
3335 3335	Riddle School District Riddle School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	13,068 94,059	10,602 76,312		2,466 17,747	2,466 17,747	2,466 17,747	2,466 17,747		C
3335	Riddle School District	6/30/2015	Proportion	5.3	4.3 3.3	(290,398)	(180,814)		(54,792)		(54,792)	(16,438)		C
3335	Riddle School District	6/30/2015	Contribution	5.3	3.3	102,302	63,698		19,302	19,302	19,302	5,792		
3335	Riddle School District	6/30/2014	Proportion	5.4	2.4	(33,236)	(14,771)		(6,155)		(2,461)	0,792	0	
3335	Riddle School District	6/30/2014	Contribution	5.4	2.4	1,296	576		240	240	96	0	0	Č
3335	Riddle School District	6/30/2013	Contribution	5.6	1.6	16,598	4,742		2,964	1,778	0	0	0	ď
3338	Glendale 77	6/30/2016	Proportion	5.3	4.3	(93,941)	(76,216)		(17,725)		(17,725)	(17,725)	(5,316)	ď
3338	Glendale 77	6/30/2016	Contribution	5.3	4.3	66,982	54,344		12,638	12,638	12,638	12,638		Ċ
3338	Glendale 77	6/30/2015	Proportion	5.3	3.3	(494,371)	(307,815)	(93,278)	(93,278)	(93,278)	(93,278)	(27,981)	) 0	C
3338	Glendale 77	6/30/2015	Contribution	5.3	3.3	58,833	36,631	11,101	11,101	11,101	11,101	3,328	0	C
3338	Glendale 77	6/30/2014	Proportion	5.4	2.4	(124,857)	(55,491)		(23,122)		(9,247)	0	0	C
3338	Glendale 77	6/30/2014	Contribution	5.4	2.4	(46,803)	(20,802)		(8,667)		(3,468)	0	0	C
3338	Glendale 77	6/30/2013	Contribution	5.6	1.6	(34,489)	(9,853)		(6,159)		0	0	0	C
3349	Winston-Dillard Schools	6/30/2016	Proportion	5.3	4.3	763,557	619,490		144,067	144,067	144,067	144,067		C
3349	Winston-Dillard Schools	6/30/2016	Contribution	5.3	4.3	(104,564)	(84,835)		(19,729)		(19,729)	(19,729)		(
3349	Winston-Dillard Schools	6/30/2015	Proportion	5.3	3.3	71,848	44,736		13,556	13,556	13,556	4,068		(
3349	Winston-Dillard Schools	6/30/2015	Contribution	5.3	3.3	(10,582)	(6,588)	(1,997)	(1,997)	(1,997)	(1,997)	(597)	) 0	(
3349	Winston-Dillard Schools	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2014	Contribution	5.4	2.4	0	0	0	0	0	0	0	0	(
3349	Winston-Dillard Schools	6/30/2013	Contribution	5.6	1.6	0	0	0	0	0	0	0	0	(
		6/30/2016	Proportion	5.3	4.3	723,236	586,776	136,460	136,460	136,460	136,460	136,460	40,936	(
3353 3353	Sutherlin School District 130 Sutherlin School District 130	6/30/2016	Contribution	5.3	4.3	(472,300)	(383,187)		(89,113)	(89,113)	(89,113)	(89,113)		Ċ



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral A			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3353 3353	Sutherlin School District 130 Sutherlin School District 130	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	375,726 (294,780)	233,942 (183,542)	70,892 (55,619)	70,892 (55,619)	70,892 (55,619)	70,892 (55,619)	21,266 (16,685)	0	
3353	Sutherlin School District 130	6/30/2015	Proportion	5.4	2.4	39,837	17,706	7,377	7.377	7,377	2,952	(10,000)	0	
3353	Sutherlin School District 130	6/30/2014	Contribution	5.4	2.4	(113,448)	(50,421)		(21,009)	(21,009)	(8,403)	0	0	
3353	Sutherlin School District 130	6/30/2013	Contribution	5.6	1.6	21,719	6,207	3,878	3,878	2,329	(0, 100)	0	0	
3361	Arlington Public Schools	6/30/2016	Proportion	5.3	4.3	(193,667)	(157,126)		(36,541)	(36,541)	(36,541)	(36,541)	(10,962)	
3361	Arlington Public Schools	6/30/2016	Contribution	5.3	4.3	60,492	49,078	11,414	11,414	11,414	11,414	11,414	3,422	
3361	Arlington Public Schools	6/30/2015	Proportion	5.3	3.3	(291,886)	(181,740)	(55,073)	(55,073)	(55,073)	(55,073)	(16,521)	0	
3361	Arlington Public Schools	6/30/2015	Contribution	5.3	3.3	31,970	19,906	6,032	6,032	6,032	6,032	1,810	0	
3361	Arlington Public Schools	6/30/2014	Proportion	5.4	2.4	(3,895)	(1,732)	(721)	(721)	(721)	(290)	0	0	
3361	Arlington Public Schools	6/30/2014	Contribution	5.4	2.4	(39,456)	(17,535)		(7,307)	(7,307)	(2,921)	0	0	
3361	Arlington Public Schools	6/30/2013	Contribution	5.6	1.6	10,101	2,885	1,804	1,804	1,081	0	0	0	
3364	Condon Admin School District 25J	6/30/2016	Proportion	5.3	4.3	(304,795)	(247,287)		(57,508)		(57,508)	(57,508)		
3364	Condon Admin School District 25J	6/30/2016	Contribution	5.3	4.3	48,134	39,052	9,082	9,082	9,082	9,082	9,082	2,724	
3364	Condon Admin School District 25J	6/30/2015	Proportion	5.3	3.3	(212,946)	(132,590)		(40,178)		(40,178)	(12,056)	0	
3364	Condon Admin School District 25J	6/30/2015	Contribution	5.3	3.3	16,817	10,471	3,173	3,173	3,173	3,173	952	0	
3364	Condon Admin School District 25J	6/30/2014	Proportion	5.4	2.4	1,331	593	246	246	246	101	0	0	
3364	Condon Admin School District 25J	6/30/2014	Contribution	5.4	2.4 1.6	(21,316)	(9,475)		(3,947)	(3,947)	(1,581)	0	0	
3364	Condon Admin School District 25J	6/30/2013	Contribution	5.6		42,492	12,140	7,588	7,588	4,552	(2.725)	0 (2.725)	0	
3370 3370	Prairie City School District 4 Prairie City School District 4	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(19,793) 9.556	(16,058) 7,753	(3,735) 1,803	(3,735) 1.803	(3,735) 1,803	(3,735) 1.803	(3,735) 1.803	(1,118) 541	
3370	Prairie City School District 4 Prairie City School District 4	6/30/2015	Proportion	5.3	4.3 3.3	(103,022)	(64,146)		(19,438)	(19,438)	(19,438)	(5,832)		
3370	Prairie City School District 4	6/30/2015	Contribution	5.3	3.3	49,659	30,919	9,370	9,370	9,370	9,370	2,809	0	
3370	Prairie City School District 4	6/30/2014	Proportion	5.4	2.4	(16,821)	(7,476)		(3,115)		(1,246)	2,009	0	
3370	Prairie City School District 4	6/30/2014	Contribution	5.4	2.4	(24,621)	(10,944)		(4,559)		(1,826)	0	0	
3370	Prairie City School District 4	6/30/2013	Contribution	5.6	1.6	(30,160)	(8,616)		(5,386)		(1,020)	0	0	
3372	Monument School District 8	6/30/2016	Proportion	5.3	4.3	(73,364)	(59,522)		(13,842)		(13,842)	(13,842)	(4,154)	
3372	Monument School District 8	6/30/2016	Contribution	5.3	4.3	32,288	26,196	6,092	6,092	6,092	6,092	6,092	1,828	
3372	Monument School District 8	6/30/2015	Proportion	5.3	3.3	(108,706)	(67,684)		(20,511)	(20,511)	(20,511)	(6,151)		
3372	Monument School District 8	6/30/2015	Contribution	5.3	3.3	18,117	11,281	3,418	3,418	3,418	3,418	1,027	0	
3372	Monument School District 8	6/30/2014	Proportion	5.4	2.4	13,741	6,106	2,545	2,545	2,545	1,016	0	0	
3372	Monument School District 8	6/30/2014	Contribution	5.4	2.4	(13,142)	(5,840)	(2,434)	(2,434)	(2,434)	(972)	0	0	
3372	Monument School District 8	6/30/2013	Contribution	5.6	1.6	28,967	8,275	5,173	5,173	3,102	0	0	0	
3375	Dayville School District 16J	6/30/2016	Proportion	5.3	4.3	(118,834)	(96,412)	(22,422)	(22,422)	(22,422)	(22,422)	(22,422)	(6,724)	
3375	Dayville School District 16J	6/30/2016	Contribution	5.3	4.3	26,984	21,893	5,091	5,091	5,091	5,091	5,091	1,529	
3375	Dayville School District 16J	6/30/2015	Proportion	5.3	3.3	29,691	18,487	5,602	5,602	5,602	5,602	1,681	0	
3375	Dayville School District 16J	6/30/2015	Contribution	5.3	3.3	18,455	11,491	3,482	3,482	3,482	3,482	1,045	0	
3375	Dayville School District 16J	6/30/2014	Proportion	5.4	2.4	(13,193)	(5,864)		(2,443)		(978)	0	0	
3375	Dayville School District 16J	6/30/2014	Contribution	5.4	2.4	(5,451)	(2,424)		(1,009)		(406)	0	0	
3375	Dayville School District 16J	6/30/2013	Contribution	5.6	1.6	3,585	1,025	640	640	385	0	0	0	
3376	Long Creek Schools	6/30/2016	Proportion	5.3	4.3	(14,090)	(11,432)		(2,658)		(2,658)	(2,658)		
3376	Long Creek Schools	6/30/2016	Contribution	5.3	4.3	42,062	34,126	7,936	7,936	7,936	7,936	7,936	2,382	
3376	Long Creek Schools	6/30/2015	Proportion	5.3	3.3	(51,944)	(32,342)		(9,801)	(9,801)	(9,801)	(2,939)	0	
3376	Long Creek Schools	6/30/2015	Contribution	5.3	3.3 2.4	19,357	12,053	3,652	3,652	3,652	3,652	1,097	0	
3376 3376	Long Creek Schools Long Creek Schools	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	38,151 (8,910)	16,956 (3,960)	7,065 (1,650)	7,065 (1,650)	7,065 (1,650)	2,826 (660)	0	0	
3376	Long Creek Schools	6/30/2014	Contribution	5.6	1.6	15,022	4,294	2,682	2,682	1,612	(000)	0	0	
3392	Burns-Slater School District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	1,012	0	0	0	
3392	Burns-Slater School District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3392	Burns-Slater School District	6/30/2015	Proportion	5.3	3.3	0	0	0	Ö	0	0	0	0	
3392	Burns-Slater School District	6/30/2015	Contribution	5.3	3.3	Ö	0	0	Ö	0	0	0	0	
3392	Burns-Slater School District	6/30/2014	Proportion	5.4	2.4	Ö	0	0	0	0	0	0	0	
3392	Burns-Slater School District	6/30/2014	Contribution	5.4	2.4	886	394	164	164	164	66	0	0	
3392	Burns-Slater School District	6/30/2013	Contribution	5.6	1.6	116	32	21	21	11	0	0	0	
3394	Crane Elementary School	6/30/2016	Proportion	5.3	4.3	(7,085)	(5,748)		(1,337)	(1,337)	(1,337)	(1,337)	(400)	
3394	Crane Elementary School	6/30/2016	Contribution	5.3	4.3	7,409	6,011	1,398	1,398	1,398	1,398	1,398	419	
3394	Crane Elementary School	6/30/2015	Proportion	5.3	3.3	41,941	26,115	7,913	7,913	7,913	7,913	2,376	0	
3394	Crane Elementary School	6/30/2015	Contribution	5.3	3.3	8,447	5,259	1,594	1,594	1,594	1,594	477	0	
3394	Crane Elementary School	6/30/2014	Proportion	5.4	2.4	(70,427)	(31,301)		(13,042)		(5,217)	0	0	
3394	Crane Elementary School	6/30/2014	Contribution	5.4	2.4	12,963	5,760	2,401	2,401	2,401	958	0	0	
3394	Crane Elementary School	6/30/2013	Contribution	5.6	1.6	(8,844)	(2,528)		(1,579)	(949)	0	0	0	
3395	Pine Creek School	6/30/2016	Proportion	5.3	4.3	(3,789)	(3,074)		(715)		(715)	(715)		
3395	Pine Creek School	6/30/2016	Contribution	5.3	4.3	2,167	1,758	409	409	409	409	409	122	
3395	Pine Creek School	6/30/2015	Proportion	5.3	3.3	(5,054)	(3,146)		(954)		(954)	(284)	0	
3395	Pine Creek School	6/30/2015	Contribution	5.3	3.3	464	288	88	88	88	88	24	0	
	Pine Creek School	6/30/2014	Proportion	5.4	2.4	1,177	523	218	218	218 160	87 65	0	0	
3395 3395	Pine Creek School	6/30/2014	Contribution	5.4	2.4	865	385	160	160					



Exhibit I

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

June 30, 2017 Measurement Date

Employer Number Says Pine Creek School Says Pine Creek School Says Diamond School District 7 Says Suntex School District 7 Says School 7 Says Drewsey School 7 Says Prenchglen School District 7 Says Prenchglen School Sistrict 7 Says Prenchglen School Sistrict 7 Says Prenchglen School 8 Says Prenchglen School 8 Says Prenchglen School 8 Says Prenchglen School District 7 Says Prenchglen School 8 Says Prenchglen School District 8 Says Prenchglen School District 8 Says Prenchglen		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
3395 Pine Creek School 3396 Diamond School District 7 3397 Diamond School District 7 3397 Diamond School District 7 3397 Suntex School District 3399 Funtex School District 3399 Fureys School 3398 Drewsey School 3398 Drewsey School 3398 Drewsey School 3399 Drewsey School 3399 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3407 Crane Union High School 3407 Crane Union High School 3408 Burns Union High School 3408 Burns Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of					Measurement Period +4		Recognized in
3396 Diamond School District 7 3397 Diamond School District 7 3397 Suntex School District 3399 Forwsey School District 3399 Drewsey School 3398 Drewsey School 3398 Drewsey School 3398 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3407 Crane Union High School 3407 Crane Union High School 3408 Burns Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3396 Diamond School District 7 3397 Diamond School District 7 3397 Diamond School District 3 3397 Suntex School District 3 3399 Furexy School District 3 3390 Drewsey School 3 3390 Prewsey School 3 3390 Prewsey School District 3 3390 Frenchglen School District 3 3400 Fields-Trout Creek 33 3400 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3 3407 Crane Union High School 3 3408 Burns Union High School 3 3409 Burns Union High School 3 3400 Burns Union High School 3 3401 Burns Union High School 3 3402 Crane Union High School 3 3403 Burns Union High School 3 3404 Burns Union High School 3 3408 Burns Union High School 3 3409 Hood River County School District 3 3409 Hood River County School District 3 3409 Hood River County School District 3 3400 Hood River County School District 3 3401 Hood River County School District 3 3402 Hood River County School District 3 3403 High School School District 3 3404 Hood River County School District 3 3405 High School School District 3 3406 Hood River County School District 3 3407 High School District 3 3408 High School District 3 3409 Hood River County School District 3 3400 Hood		6/30/2013	Contribution	5.6	1.6	295	83	53	53		0	0	0	0
3396 Diamond School District 7 3397 Diamond School District 7 3397 Suntex School District 3 3399 Suntex School District 3 3399 Drewsey School 3 3399 Prewsey School 3 3399 Frenchglen School District 3 3405 Fields-Trout Creek 33 405 Fields-Trout Creek 33 405 Fields-Trout Creek 33 405 Fields-Trout Creek 33 406 Fields-Trout Creek 33 407 Crane Union High School 4 407 Crane Union High School Crane Union High School Crane Union High School Crane Union High School Surra Union High School Surra Union High School Burns Union High School District 4009 Hood River County School District 4000 Hood River County School District 4000 Hood River C		6/30/2016	Proportion	5.3	4.3	(14,420)	(11,699)		(2,721)					0
3396 Diamond School District 7 3397 Diamond School District 7 3397 Suntex School District 3399 District 3399 District 3399 District 3399 District 3399 Drewsey School 3398 Drewsey School 3398 Drewsey School 3399 Prenschelen School District 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Contribution	5.3	4.3	(15,783)	(12,805)		(2,978)		(2,978)		(893)	0
3396 Diamond School District 7 3396 Diamond School District 7 3397 Suntex School District 7 3397 Suntex School District 3399 Suntex School District 3399 District 3399 District 3399 District 3399 Drewsey School 3399 Premsey School 3399 Premsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3401 City of Phoenix School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3 5.3	3.3 3.3	(74,799) 6,828	(46,573) 4,252	(14,113) 1,288	(14,113) 1,288	(14,113) 1,288	(14,113) 1,288		0	0
3396 Diamond School District 7 3397 Suntex School District 3398 Drewsey School 3398 Drewsey School 3398 Drewsey School 3399 Prensplan School District 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015 6/30/2014	Contribution Proportion	5.4	3.3 2.4	12,388	4,252 5,506	2,294	1,288	1,288	918		0	0
3396         Diamond School District           3397         Suntex School District           3398         Drewsey School           3399         Frenchglen School District           Frenchglen School District         Frenchglen School District           3399         Frenchglen School District           3390         Frenchglen School District		6/30/2014	Contribution	5.4	2.4	(12,301)	(5,467)		(2,278)				0	0
3397 Suntex School District 3398 Suntex School District 3398 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5406 Fields-Trout Creek 33 5407 Crane Union High School 5408 Burns Union High School 5409 Burns Union High Sch		6/30/2013	Contribution	5.6	1.6	751	215	134	134	(2,270)	(311)	, 0	0	0
3397         Suntex School District           3398         Drewsey School           3399         Presendylen School District           Frenchglen School District         Frenchglen School District           3399         Frenchglen School District           3400         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3406		6/30/2016	Proportion	5.3	4.3	(26,137)	(21,205)		(4,932)				(1,477)	0
3397         Suntex School District           3397         Suntex School District           3397         Suntex School District           3397         Suntex School District           3398         Suntex School District           3398         Drewsey School           3399         Drewsey School           3399         Drewsey School           3399         Frenchglen School District           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3406         Fields-Trout Creek 33           3407         Crane Union High School           3407         Crane Un		6/30/2016	Contribution	5.3	4.3	4,157	3,373	784	784	784	784		237	0
3397 Suntex School District 3398 Suntex School District 3398 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3409 Hood River County School District 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3	3.3	5,463	3,401	1,031	1,031	1,031	1,031		0	0
3397         Suntex School District           3397         Suntex School District           3398         Drewsey School           3399         Drewsey School           3399         Drewsey School District           3399         Frenchglen School District           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3405         Fields-Trout Creek 33           3407         Crane Union High School           3407	District	6/30/2015	Contribution	5.3	3.3	1,888	1,176	356	356	356	356	108	0	0
3397         Suntex School District           3398         Drewsey School           3399         Frenchglen School District           3405         Fields-Trout Creek 33           3406         Fields-Trout Creek 33           3407         Crane Union High School           3407         Crane Union High School           3407         Crane Union High School           3407         Cra	District	6/30/2014	Proportion	5.4	2.4	(3,175)	(1,411)	(588)	(588)	(588)	(235)	) 0	0	0
3398 Drewsey School 3399 Prenchglen School District 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Contribution	5.4	2.4	(155)	(68)		(29)			) 0	0	0
3398 Drewsey School 3398 Preschol 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Craen Union High School 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3409 Hood River County School District 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2013	Contribution	5.6	1.6	616	176		110	66	0	0	0	0
3398 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3409 Hood River County School District 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3398 Drewsey School 3398 Drewsey School 3398 Drewsey School 3398 Drewsey School 3398 Presexpland 3399 Frenchglen School District 3399 Frenchglen School 3405 Fields-Trout Creek 33 566-57-57-57-57-57-57-57-57-57-57-57-57-57-		6/30/2016	Contribution	5.3	4.3	8,526	6,917	1,609	1,609	1,609	1,609		481	0
3398 Drewsey School 3398 Drewsey School 3399 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5406 Fields-Trout Creek 33 5407 Fields-Trout Creek 33 5407 Crae Union High School 5407 Crane Union High School 5408 Burns Union High School 5409 Hood River County School District 5414 City of Phoenix School District		6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3398 Drewsey School 3398 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Contribution	5.3	3.3	4,854	3,022		916	916	916		0	0
3398 Drewsey School 3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Craen Union High School 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 409 Hood River County School District 401 Hood River County School District 402 Hood River County School District 403 Hood River County School District 404 Hood River County School District 405 Hood River County School District 406 Hood River County School District 407 Hood River County School District 408 Hood River County School District 409 Hood River County School District 409 Hood River County School District 4014 City of Phoenix School District		6/30/2014	Proportion	5.4	2.4	(58,369)	(25,942)	(10,809)	(10,809)	(10,809)	(4,324)		0	0
3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Contribution	5.4 5.6	2.4 1.6	(05.57.1)	(7.000)	0 (4.507)	0	0 (0.700)	0	0	0	0
3399 Frenchglen School District 3405 Fields-Trout Creek 33 3407 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(25,574) (31,563)	(7,306) (25,608)		(4,567) (5,955)			0 (5,955)	(1,788)	0
3399 Frenchglen School District 3405 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Proportion Contribution	5.3	4.3	5,268	4,274	994	(5,955)	(5,955)	(5,955)	994	298	0
3399 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burs Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3	3.3	(37,325)	(23,241)		(7,042)					0
3399 Frenchglen School District 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 5405 Fields-Trout Creek 33 5406 Fields-Trout Creek 33 5407 Fields-Trout Creek 33 5407 Crane Union High School 5408 Burns Union High School 5409 Hood River County School District 5414 City of Phoenix School District		6/30/2015	Contribution	5.3	3.3	1,508	938	285	285	285	285		0	0
3399 Frenchglen School District 3399 Frenchglen School District 3395 Frenchglen School District 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Proportion	5.4	2.4	5,647	2,509	1,046	1,046	1,046	417		0	0
3399 Frenchglen School District 3405 Fields-Trout Creek 33 3407 Fields-Trout Creek 33 3407 Craen Union High School 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Contribution	5.4	2.4	(6,722)	(2,987)		(1,245)				0	0
3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Fields-Trout Creek 33 3407 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 409 Hood River County School District 401 Hood River County School District 402 Hood River County School District 403 City of Phoenix School District 404 City of Phoenix School District 405 City of Phoenix School District 406 City of Phoenix School District 407 City of Phoenix School District 408 City of Phoenix School District 409 City of Phoenix School District 409 City of Phoenix School District 4014 City of Phoenix School District		6/30/2013	Contribution	5.6	1.6	3,368	964	601	601	363	0	, 0	Ö	0
3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burs Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Proportion	5.3	4.3	26,359	21,386	4,973	4,973	4,973	4,973	4,973	1,494	0
3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3406 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burs Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Contribution	5.3	4.3	1,976	1,603	373	373	373	373		111	0
3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burs Union High School 3409 Hood River County School District 3414 City of Phoenix School District	reek 33	6/30/2015	Proportion	5.3	3.3	(63,330)	(39,432)	(11,949)	(11,949)	(11,949)	(11,949)	(3,585)	0	0
3405 Fields-Trout Creek 33 3405 Fields-Trout Creek 33 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District	reek 33	6/30/2015	Contribution	5.3	3.3	3,581	2,229	676	676	676	676	201	0	0
3405 Fields-Trout Creek. 33 3407 Crane Union High School 3408 Burse Union High School 3409 Hood River County School District 3414 City of Phoenix School District	reek 33	6/30/2014	Proportion	5.4	2.4	4,751	2,111	880	880	880	351	0	0	0
3407 Crane Union High School 3408 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Contribution	5.4	2.4	(7,786)	(3,460)		(1,442)		(576)	) 0	0	0
3407 Crane Union High School 3408 Union High School 3409 Union High School District 3414 City of Phoenix School District		6/30/2013	Contribution	5.6	1.6	2,999	855	536	536	319	0	0	0	0
3407 Crane Union High School 3408 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 409 Hood River County School District 409 Hood River County School District 409 Hood River County School District 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Proportion	5.3	4.3	(276,475)	(224,310)		(52,165)					0
3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Contribution	5.3	4.3	4,771	3,871	900	900	900	900	900	271	0
3407 Crane Union High School 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3	3.3	(163,374)	(101,724)		(30,825)				0	0
3407 Crane Union High School 3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3409 City of Phoenix School District 3414 City of Phoenix School District		6/30/2015	Contribution	5.3	3.3	(18,974)	(11,814)		(3,580)		(3,580)		0	0
3407 Crane Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Proportion	5.4	2.4	(19,828)	(8,812)		(3,672)		(1,468)		0	0
3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Contribution	5.4	2.4	(29,016)	(12,897)		(5,373)		(2,151)		0	0
3408 Burns Union High School 3409 Hood River County School District 3409 City of Proenix School District 3414 City of Phoenix School District		6/30/2013	Contribution	5.6 5.3	1.6 4.3	29,112	8,316	5,199	5,199	3,117	0	0	0	0
3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3408 Burns Union High School 3408 Burns Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3	4.3 3.3	0	0	0	0	0	0	0	0	0
3408 Burns Union High School 3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Contribution	5.3	3.3	862	536	163	163	163	163		0	0
3408 Burns Union High School 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	n	0
3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Contribution	5.4	2.4	1,812	804	336	336	336	132	-	0	0
3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Proportion	5.3	4.3	228,652	185,510	43,142	43,142	43,142	43,142		12,942	0
3409 Hood River County School District 3414 City of Phoenix School District		6/30/2016	Contribution	5.3	4.3	(587,840)	(476,927)	(110,913)	(110,913)	(110,913)	(110,913)	(110,913)	(33,275)	0
3409 Hood River County School District 3409 Hood River County School District 3409 Hood River County School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3	3.3	(1,199,044)	(746,574)		(226,235)	(226,235)		(67,869)	0	0
3409 Hood River County School District 3409 Hood River County School District 3414 City of Phoenix School District	unty School District	6/30/2015	Contribution	5.3	3.3	(288,726)	(179,772)	(54,477)	(54,477)			(16,341)	0	0
3409 Hood River County School District 3414 City of Phoenix School District		6/30/2014	Proportion	5.4	2.4	(319,998)	(142,221)		(59,259)				0	0
3414 City of Phoenix School District		6/30/2014	Contribution	5.4	2.4	(495,403)	(220,180)		(91,741)		(36,698)	) 0	0	0
3414 City of Phoenix School District		6/30/2013	Contribution	5.6	1.6	46,799	13,371	8,357	8,357	5,014	0	0	0	0
3414 Cify of Phoenix School District 3414 City of Phoenix School District		6/30/2016	Proportion	5.3	4.3	419,667	340,485	79,182	79,182	79,182	79,182		23,757	0
3414 City of Phoenix School District		6/30/2016	Contribution	5.3	4.3	(208,357)	(169,044)		(39,313)		(39,313)		(11,792)	0
3414 City of Phoenix School District 3414 City of Phoenix School District 3414 City of Phoenix School District		6/30/2015	Proportion	5.3	3.3	(707,238)	(440,356)		(133,441)	(133,441)	(133,441)		0	0
3414 City of Phoenix School District 3414 City of Phoenix School District		6/30/2015	Contribution	5.3	3.3	(168,725)	(105,055)		(31,835)				0	0
3414 City of Phoenix School District		6/30/2014	Proportion	5.4	2.4	(302,992)	(134,662)		(56,110)				0	0
		6/30/2014	Contribution	5.4	2.4	(303,906)	(135,069)		(56,279)		(22,511)	0	0	0
		6/30/2013	Contribution	5.6	1.6	107,671	30,763	19,227	19,227	11,536	(040 500)	•	(05.050)	0
		6/30/2016	Proportion	5.3 5.3	4.3	(1,163,367)	(943,864)	(219,503)	(219,503)	(219,503)	(219,503)		(65,852)	0
3415 Ashland Public Schools 3415 Ashland Public Schools		6/30/2016	Contribution	5.3	4.3 3.3	677,700 (2,353,384)	549,832	127,868	127,868	127,868 (444,035)	127,868		38,360	0
3415 Ashland Public Schools 3415 Ashland Public Schools		6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(2,353,384) 577,175	(1,465,314) 359,373	(444,035) 108,901	(444,035) 108,901	(444,035) 108,901	(444,035) 108,901		0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-		Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number 3415	Employer Name Ashland Public Schools	Recognition		Amortization Period	Period 2.4	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense (4.095)	Expense (1.095)	Expense (422)	Expense	Expense	Subsequent Expense
3415 3415	Ashland Public Schools Ashland Public Schools	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(5,857) 881,299	(2,602) 391,687	(1,085) 163,204	(1,085) 163,204	(1,085) 163,204	(432)	0	0	0
3415	Ashland Public Schools	6/30/2013	Contribution	5.6	1.6	(193,646)	(55,326)		(34,580)		65,279	0	0	0
3416	Central Point School District 6	6/30/2016	Proportion	5.3	4.3	(2,252,174)	(1,827,236)		(424,938)	(424,938)	(424,938)	(424,938)	(127,484)	0
3416	Central Point School District 6	6/30/2016	Contribution	5.3	4.3	1,194,792	969,360	225,432	225,432	225,432	225,432	225,432	67,632	0
3416	Central Point School District 6	6/30/2015	Proportion	5.3	3.3	(2,557,864)	(1,592,632)		(482,616)	(482,616)	(482,616)	(144,784)		0
3416	Central Point School District 6	6/30/2015	Contribution	5.3	3.3	812,485	505,887	153,299	153,299	153,299	153,299	45,990	0	0
3416	Central Point School District 6	6/30/2014	Proportion	5.4	2.4	111,734	49,661	20,691	20,691	20,691	8,279	0	0	0
3416	Central Point School District 6	6/30/2014	Contribution	5.4	2.4	(57,951)	(25,755)	(10,732)	(10,732)	(10,732)	(4,291)	0	0	0
3416	Central Point School District 6	6/30/2013	Contribution	5.6	1.6	126,133	36,037	22,524	22,524	13,513	0	0	0	0
3417	Eagle Point School District 9	6/30/2016	Proportion	5.3	4.3	(2,052,865)	(1,665,532)		(387,333)		(387,333)	(387,333)		0
3417	Eagle Point School District 9	6/30/2016	Contribution	5.3	4.3	1,045,453	848,198	197,255	197,255	197,255	197,255	197,255	59,178	0
3417	Eagle Point School District 9	6/30/2015	Proportion	5.3	3.3	(2,124,007)	(1,322,495)		(400,756)		(400,756)	(120,227)	0	0
3417	Eagle Point School District 9	6/30/2015	Contribution	5.3	3.3	803,218	500,116	151,551	151,551	151,551	151,551	45,463	0	0
3417	Eagle Point School District 9	6/30/2014	Proportion	5.4	2.4	(375,980)	(167,102)		(69,626)		(27,850)	0	0	0
3417	Eagle Point School District 9	6/30/2014	Contribution	5.4	2.4	77,722	34,543	14,393	14,393	14,393	5,757	0	0	0
3417	Eagle Point School District 9	6/30/2013	Contribution	5.6	1.6	260,600	74,456	46,536	46,536	27,920	(70.004)	(70.004)	0 (00 004)	0
3424 3424	Rogue River School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(423,636) 279,171	(343,705) 226,497	(79,931) 52,674	(79,931) 52,674	(79,931) 52,674	(79,931) 52,674	(79,931) 52.674	(23,981) 15.801	0
3424 3424	Rogue River School District	6/30/2016 6/30/2015		5.3 5.3	4.3 3.3	279,171 (717,503)			52,674 (135,378)		52,674 (135,378)	52,674 (40,613)		0
3424 3424	Rogue River School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(717,503) 121,676	(446,747) 75,760	(135,378)	(135,378) 22,958	(135,378) 22,958	(135,378) 22,958	(40,613) 6,886	0	0
3424 3424	Rogue River School District Rogue River School District	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(191,463)	75,760 (85,095)		(35,456)		22,958 (14,183)	6,886	0	0
3424	Rogue River School District	6/30/2014	Contribution	5.4	2.4	(22,044)	(9,798)		(4,082)		(1,634)	0	0	0
3424	Rogue River School District	6/30/2013	Contribution	5.6	1.6	(98,573)	(28,165)		(17,602)		(1,034)	0	0	0
3432	Prospect School District	6/30/2016	Proportion	5.3	4.3	(65,939)	(53,498)		(12,441)		(12,441)	(12,441)	(3,734)	0
3432	Prospect School District	6/30/2016	Contribution	5.3	4.3	60,316	48,936	11,380	11,380	11,380	11,380	11,380	3,416	0
3432	Prospect School District	6/30/2015	Proportion	5.3	3.3	(334,246)	(208,116)		(63,065)		(63,065)	(18,921)		0
3432	Prospect School District	6/30/2015	Contribution	5.3	3.3	41,444	25,804	7,820	7,820	7,820	7,820	2,344	0	0
3432	Prospect School District	6/30/2014	Proportion	5.4	2.4	29,712	13,206	5,502	5,502	5,502	2,202	0	0	0
3432	Prospect School District	6/30/2014	Contribution	5.4	2.4	(1,351)	(601)		(250)		(101)	0	0	0
3432	Prospect School District	6/30/2013	Contribution	5.6	1.6	2,476	708	442	442	266	, o	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	5.3	4.3	(206,235)	(167,323)	(38,912)	(38,912)	(38,912)	(38,912)	(38,912)	(11,675)	0
3439	Butte Falls School District	6/30/2016	Contribution	5.3	4.3	65,349	53,019	12,330	12,330	12,330	12,330	12,330	3,699	0
3439	Butte Falls School District	6/30/2015	Proportion	5.3	3.3	(91,431)	(56,929)	(17,251)	(17,251)	(17,251)	(17,251)	(5,176)	0	0
3439	Butte Falls School District	6/30/2015	Contribution	5.3	3.3	(6,187)	(3,853)	(1,167)	(1,167)	(1,167)	(1,167)	(352)	0	0
3439	Butte Falls School District	6/30/2014	Proportion	5.4	2.4	16,646	7,397	3,083	3,083	3,083	1,231	0	0	0
3439	Butte Falls School District	6/30/2014	Contribution	5.4	2.4	2,321	1,031	430	430	430	171	0	0	0
3439	Butte Falls School District	6/30/2013	Contribution	5.6	1.6	24,917	7,121	4,449	4,449	2,672	0	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	5.3	4.3	(125,351)	(101,700)		(23,651)	(23,651)	(23,651)	(23,651)		0
3440	Pinehurst School	6/30/2016	Contribution	5.3	4.3	6,512	5,283	1,229	1,229	1,229	1,229	1,229	367	0
3440	Pinehurst School	6/30/2015	Proportion	5.3	3.3	(24,877)	(15,489)		(4,694)		(4,694)	(1,407)		0
3440	Pinehurst School	6/30/2015	Contribution	5.3	3.3	(7,364)	(4,586)		(1,389)		(1,389)	(419)	0	0
3440 3440	Pinehurst School	6/30/2014	Proportion	5.4	2.4	15,726	6,990	2,912	2,912	2,912	1,166	0	0	0
	Pinehurst School	6/30/2014	Contribution	5.4	2.4	(1,220)	(542)		(226)		(90)	0	0	0
3440 3445	Pinehurst School Culver School District 4	6/30/2013	Contribution	5.6 5.3	1.6 4.3	11,654 (48,425)	3,330	2,081 (9,137)	2,081 (9,137)	1,249 (9,137)	0 (9,137)	0 (9,137)	(2,740)	0
3445 3445	Culver School District 4 Culver School District 4	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(48,425) 159,349	(39,288) 129,283	30,066	(9,137)	30,066	30,066	30,066	9,019	0
3445	Culver School District 4  Culver School District 4	6/30/2015	Proportion	5.3	3.3	(156,212)	(97,264)		(29,474)		(29,474)	(8,842)		0
3445	Culver School District 4  Culver School District 4	6/30/2015	Contribution	5.3	3.3	52,798	32,874	9,962	9,962	9,962	9,962	2,988	, 0 n	0
3445	Culver School District 4	6/30/2014	Proportion	5.4	2.4	72,417	32,184	13.411	13.411	13.411	5,362	2,900	0	0
3445	Culver School District 4	6/30/2014	Contribution	5.4	2.4	60,423	26.856	11.189	11.189	11.189	4.478	0	0	0
3445	Culver School District 4	6/30/2013	Contribution	5.6	1.6	102,070	29,162		18,227	10,935	0	0	0	0
3446	Ashwood School	6/30/2016	Proportion	5.3	4.3	(6,101)	(4,950)		(1,151)	(1,151)	(1,151)	(1,151)	(346)	0
3446	Ashwood School	6/30/2016	Contribution	5.3	4.3	1,047	849	198	198	198	198	198		0
3446	Ashwood School	6/30/2015	Proportion	5.3	3.3	39,422	24,546	7,438	7,438	7,438	7,438	2,232	0	0
3446	Ashwood School	6/30/2015	Contribution	5.3	3.3	17	11	3	3	3	3	2	0	0
3446	Ashwood School	6/30/2014	Proportion	5.4	2.4	Ö	0	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2014	Contribution	5.4	2.4	6,633	2,949	1,228	1,228	1,228	493	0	0	0
3446	Ashwood School	6/30/2013	Contribution	5.6	1.6	3,292	940	588	588	352	0	0	0	0
3447	Madras School District	6/30/2016	Proportion	5.3	4.3	(1,341,284)	(1,088,212)		(253,072)		(253,072)	(253,072)		0
3447	Madras School District	6/30/2016	Contribution	5.3	4.3	(57,266)	(46,461)		(10,805)		(10,805)	(10,805)		0
3447	Madras School District	6/30/2015	Proportion	5.3	3.3	(871,295)	(542,505)		(164,395)		(164,395)	(49,320)		0
3447	Madras School District	6/30/2015	Contribution	5.3	3.3	(84,662)	(52,714)		(15,974)		(15,974)	(4,792)	0	0
3447	Madras School District	6/30/2014	Proportion	5.4	2.4	(374,147)	(166,289)		(69,286)		(27,717)	0	0	0
3447	Madras School District	6/30/2014	Contribution	5.4	2.4	(359,152)	(159,622)		(66,510)		(26,602)	0	0	0
3447	Madras School District	6/30/2013	Contribution	5.6	1.6	(426,285)	(121,797)		(76,122)		0	0	0	0
3451	Black Butte School District	6/30/2016	Proportion	5.3	4.3	(74,055)	(60,082)	(13,973)	(13,973)	(13,973)	(13,973)	(13,973)	(4,190)	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Moseuromont Data	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflow
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3451	Black Butte School District	6/30/2016	Contribution	5.3	4.3	2,075	1,683	392	392	392		392	115	C
3451	Black Butte School District	6/30/2015	Proportion	5.3	3.3	(2,548)	(1,586)		(481)					C
3451	Black Butte School District	6/30/2015	Contribution	5.3	3.3	(1,873)	(1,167)		(353)				0	C
3451	Black Butte School District	6/30/2014	Proportion	5.4	2.4	(2,311)	(1,027)		(428)				0	C
3451 3451	Black Butte School District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(2,258) 14,203	(1,004) 4,059	(418) 2,536	(418) 2,536	(418) 1,523		0	0	C
3451	Black Butte School District Josephine County School District Cu	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	14,203	4,059	2,536	2,536	1,523	0	0	0	C
3453	Josephine County School District Cu	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	-	0	0	
3453	Josephine County School District Cu	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2015	Contribution	5.3	3.3	9,166	5,708	1,729	1,729	1,729	1,729	521	0	Č
3453	Josephine County School District Cu	6/30/2014	Proportion	5.4	2.4	0	0	0	, 0	0	0	0	0	Ċ
3453	Josephine County School District Cu	6/30/2014	Contribution	5.4	2.4	4,659	2,070	863	863	863	344	0	0	Ċ
3453	Josephine County School District Cu	6/30/2013	Contribution	5.6	1.6	350	98	63	63	35	0	0	0	C
3454	Grants Pass School District	6/30/2016	Proportion	5.3	4.3	(3,703,826)	(3,004,991)		(698,835)			(698,835)		C
3454	Grants Pass School District	6/30/2016	Contribution	5.3	4.3	1,916,601	1,554,978	361,623	361,623	361,623	361,623	361,623	108,486	C
3454	Grants Pass School District	6/30/2015	Proportion	5.3	3.3	(4,199,008)	(2,614,476)		(792,266)			(237,678)	0	C
3454	Grants Pass School District	6/30/2015	Contribution	5.3	3.3	1,324,675	824,797	249,939	249,939	249,939	249,939	74,980	0	C
3454 3454	Grants Pass School District	6/30/2014	Proportion	5.4	2.4	(79,325)	(35,255)		(14,690)			0	0	C
3454 3454	Grants Pass School District Grants Pass School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(185,503) 397,853	(82,447) 113,673	(34,352) 71,045	(34,352) 71,045	(34,352) 42,628	) (13,743)	0	0	C
3454 3455	Klamath Falls School District	6/30/2013	Proportion	5.6 5.3	1.6 4.3	397,853	113,673	71,045	71,045	42,628	0	0	0	C C
3455 3455	Klamath Falls School District 1	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
3455	Klamath Falls School District 1	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3455	Klamath Falls School District 1	6/30/2015	Contribution	5.3	3.3	3,325	2,071	627	627	627	627	190	0	Ċ
3455	Klamath Falls School District 1	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	d
3455	Klamath Falls School District 1	6/30/2014	Contribution	5.4	2.4	1,888	838	350	350	350	138	0	0	Ċ
3455	Klamath Falls School District 1	6/30/2013	Contribution	5.6	1.6	155	43	28	28	15	0	0	0	C
3456	Klamath County School District	6/30/2016	Proportion	5.3	4.3	2,010,412	1,631,089	379,323	379,323	379,323	379,323	379,323	113,797	C
3456	Klamath County School District	6/30/2016	Contribution	5.3	4.3	1,394,942	1,131,745	263,197	263,197	263,197	263,197	263,197	78,957	C
3456	Klamath County School District	6/30/2015	Proportion	5.3	3.3	(5,849,406)	(3,642,082)		(1,103,662)			(331,096)	0	C
3456	Klamath County School District	6/30/2015	Contribution	5.3	3.3	1,893,180	1,178,772	357,204	357,204	357,204	357,204	107,160	0	C
3456	Klamath County School District	6/30/2014	Proportion	5.4	2.4	420,666	186,963	77,901	77,901	77,901	31,161	0	0	C
3456 3456	Klamath County School District	6/30/2014	Contribution	5.4	2.4	(255,986) (848,580)	(113,771)		(47,405)			0	0	C
3456	Klamath County School District Klamath Falls City Schools	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(2,302,371)	(242,452) (1,867,961)		(151,532) (434,410)			(434,410)	(130,321)	C
3457	Klamath Falls City Schools	6/30/2016	Contribution	5.3	4.3	985,429	799,499	185,930	185.930	185,930	185.930	185.930	55,779	
3457	Klamath Falls City Schools	6/30/2015	Proportion	5.3	3.3	(3,133,076)	(1,950,784)	(591.146)	(591,146)	(591,146)		(177,346)	00,779	
3457	Klamath Falls City Schools	6/30/2015	Contribution	5.3	3.3	745,715	464,313	140,701	140,701	140,701	140,701	42,210	0	C
3457	Klamath Falls City Schools	6/30/2014	Proportion	5.4	2.4	(280,211)	(124,538)		(51,891)	(51.891)	) (20,756)	,0	0	Č
3457	Klamath Falls City Schools	6/30/2014	Contribution	5.4	2.4	(75,178)	(33,412)		(13,922)			Ö	0	d
3457	Klamath Falls City Schools	6/30/2013	Contribution	5.6	1.6	242,046	69,158	43,222	43,222	25,936	0	0	0	C
3460	Union School District 5	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	C
3460	Union School District 5	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	C
3460	Union School District 5	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	C
3460	Union School District 5	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	C
3460	Union School District 5	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	C
3460	Union School District 5	6/30/2014	Contribution	5.4	2.4	503	224	93	93	93	38	(07.045)	0	C
3461	Lake County School District 7	6/30/2016	Proportion	5.3	4.3	(465,950)	(378,035)		(87,915)			(87,915)		C
3461 3461	Lake County School District 7 Lake County School District 7	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	203,408 (548.145)	165,029 (341,297)	38,379 (103,424)	38,379 (103,424)	38,379 (103.424)	38,379 (103,424)	38,379 (31,025)	11,513	C
3461	Lake County School District 7  Lake County School District 7	6/30/2015	Contribution	5.3	3.3	(548,145)	(341,297)	35,134	35.134	35.134		10,541	0	(
3461	Lake County School District 7	6/30/2014	Proportion	5.4	2.4	22,962	10,206	4,252	4,252	4,252		10,541	0	
3461	Lake County School District 7	6/30/2014	Contribution	5.4	2.4	(474)	(210)		(88)			Ö	0	Č
3461	Lake County School District 7	6/30/2013	Contribution	5.6	1.6	85,361	24,389	15,243	15,243	9.146		0	0	C
3462	Paisley School District	6/30/2016	Proportion	5.3	4.3	(158,741)	(128,790)		(29,951)			(29,951)	(8,986)	ď
3462	Paisley School District	6/30/2016	Contribution	5.3	4.3	50,457	40,937	9,520	9,520	9,520		9,520	2,857	ď
3462	Paisley School District	6/30/2015	Proportion	5.3	3.3	(50,939)	(31,717)		(9,611)			(2,884)	0	Ċ
3462	Paisley School District	6/30/2015	Contribution	5.3	3.3	19,290	12,010	3,640	3,640	3,640		1,090	0	C
3462	Paisley School District	6/30/2014	Proportion	5.4	2.4	1,148	509	213	213	213		0	0	C
3462	Paisley School District	6/30/2014	Contribution	5.4	2.4	869	386	161	161	161	64	0	0	C
3462	Paisley School District	6/30/2013	Contribution	5.6	1.6	8,656	2,472	1,546	1,546	926	0	0	0	(
3463	North Lake School District 14	6/30/2016	Proportion	5.3	4.3	(366,827)	(297,614)		(69,213)			(69,213)		(
3463	North Lake School District 14	6/30/2016	Contribution	5.3	4.3	80,868	65,610	15,258	15,258	15,258	15,258	15,258	4,578	(
3463	North Lake School District 14	6/30/2015	Proportion	5.3	3.3	(390,862)	(243,366)		(73,748)			(22,122)	0	
3463	North Lake School District 14 North Lake School District 14	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	109,253 (38,443)	68,025 (17,086)	20,614 (7,119)	20,614 (7,119)	20,614 (7,119)	20,614 (2,848)	6,183	0	(
3463														



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Massurament Data	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow//Inflow
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3463	North Lake School District 14	6/30/2013	Contribution	5.6	1.6	(1,370)	(390)	(245)	(245)			0	0	0
3464	Plush School District	6/30/2016	Proportion	5.3	4.3	(11,023)	(8,943)		(2,080)					
3464 3464	Plush School District Plush School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	4,840 (17,657)	3,927	913 (3,332)	913 (3,332)	913 (3,332)	913	913 (997)	275	0
3464	Plush School District Plush School District	6/30/2015	Contribution	5.3 5.3	3.3	3,873	(10,993) 2,411	(3,332)	(3,332)	(3,332)	(3,332)	(997)	0	0
3464	Plush School District	6/30/2014	Proportion	5.4	2.4	3,479	1,547	644	644	644	259	0	0	0
3464	Plush School District	6/30/2014	Contribution	5.4	2.4	(2,082)	(924)	(386)	(386)	(386)			0	0
3464	Plush School District	6/30/2013	Contribution	5.6	1.6	2,861	817	511	511	306	(102)	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	5.3	4.3	(13,132)	(10,654)		(2,478)				(742)	
3465	Adel School District 21	6/30/2016	Contribution	5.3	4.3	4,425	3,590	835	835	835	835	835	250	0
3465	Adel School District 21	6/30/2015	Proportion	5.3	3.3	(15,779)	(9,825)	(2,977)	(2,977)	(2,977)	(2,977)	(894)	0	0
3465	Adel School District 21	6/30/2015	Contribution	5.3	3.3	10,235	6,373	1,931	1,931	1,931	1,931	580	0	0
3465	Adel School District 21	6/30/2014	Proportion	5.4	2.4	(2,126)	(944)	(394)	(394)	(394)			0	0
3465	Adel School District 21	6/30/2014	Contribution	5.4	2.4	(6,232)	(2,770)		(1,154)				0	0
3465	Adel School District 21	6/30/2013	Contribution	5.6	1.6	262	74	47	47	27	0	0	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	5.3	4.3	(100,181)	(81,279)		(18,902)			(18,902)		0
3470	Pleasant Hill School District	6/30/2016	Contribution	5.3	4.3	199,781	162,086	37,695	37,695	37,695	37,695	37,695	11,306	0
3470 3470	Pleasant Hill School District Pleasant Hill School District	6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(821,383)	(511,427) 121,796	(154,978) 36,908	(154,978) 36,908	(154,978) 36,908	(154,978) 36.908	(46,493) 11.072		0
3470 3470	Pleasant Hill School District Pleasant Hill School District	6/30/2015 6/30/2014		5.3 5.4	3.3	195,612 56,915		36,908 10.540	36,908 10,540	36,908 10,540	36,908 4,215	11,072	0	0
3470 3470	Pleasant Hill School District Pleasant Hill School District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	56,915 (28,460)	25,295 (12,650)	10,540 (5,270)	10,540 (5,270)		4,215 (2,110)	0	0	0
3470	Pleasant Hill School District Pleasant Hill School District	6/30/2013	Contribution	5.4 5.6	1.6	(28,460)	(12,650)	(10,285)	(10,285)	(5,270)	(2,110)	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	5.3	4.3	(2,413,910)	(1,958,455)	(455,455)	(455,455)	(455,455)	(455,455)	(455,455)	(136,635)	•
3473	Eugene School District 4J	6/30/2016	Contribution	5.3	4.3	1,190,460	965,845	224,615	224,615	224,615	224,615	224,615	67,385	0
3473	Eugene School District 4J	6/30/2015	Proportion	5.3	3.3	(6,536,985)	(4,070,199)	(1,233,393)	(1,233,393)	(1,233,393)	(1,233,393)	(370,020)		o o
3473	Eugene School District 4J	6/30/2015	Contribution	5.3	3.3	1,165,437	725,649	219,894	219,894	219,894	219,894	65,967	0	0
3473	Eugene School District 4J	6/30/2014	Proportion	5.4	2.4	(1,187,044)	(527,575)	(219,823)	(219,823)	(219,823)	(87,929)	0	0	0
3473	Eugene School District 4J	6/30/2014	Contribution	5.4	2.4	(123,018)	(54,675)	(22,781)	(22,781)	(22,781)	(9,113)	0	0	0
3473	Eugene School District 4J	6/30/2013	Contribution	5.6	1.6	860,087	245,739	153,587	153,587	92,152	0	0	0	0
3487	Springfield School District 19	6/30/2016	Proportion	5.3	4.3	(1,399,604)	(1,135,528)	(264,076)	(264,076)	(264,076)		(264,076)		
3487	Springfield School District 19	6/30/2016	Contribution	5.3	4.3	(897,031)	(727,780)	(169,251)	(169,251)	(169,251)	(169,251)	(169,251)		
3487	Springfield School District 19	6/30/2015	Proportion	5.3	3.3	(73,526)	(45,780)		(13,873)			(4,161)		0
3487 3487	Springfield School District 19	6/30/2015	Contribution	5.3	3.3 2.4	(800,845)	(498,639)	(151,103)	(151,103)	(151,103)		(45,330)	0	0
3487	Springfield School District 19 Springfield School District 19	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(81,272) 56,725	(36,122) 25,210	(15,050) 10,505	(15,050) 10,505	(15,050) 10,505	(6,022) 4,200	0	0	0
3487	Springfield School District 19	6/30/2013	Contribution	5.6	1.6	(414,211)	(118,347)	(73,966)	(73,966)	(44,381)	4,200	0	0	0
3494	Fern Ridge School District	6/30/2016	Proportion	5.3	4.3	(100,097)	(81,211)	(18,886)	(18.886)	(18,886)	(18,886)	(18.886)	(5,667)	0
3494	Fern Ridge School District	6/30/2016	Contribution	5.3	4.3	(283,729)	(230,195)		(53,534)	(53,534)	(53,534)	(53,534)		0
3494	Fern Ridge School District	6/30/2015	Proportion	5.3	3.3	562.074	349.970	106.052	106.052	106.052	106.052	31.814	(12,000)	0
3494	Fern Ridge School District	6/30/2015	Contribution	5.3	3.3	(209,334)	(130,340)	(39,497)	(39,497)	(39,497)	(39,497)	(11,849)	0	0
3494	Fern Ridge School District	6/30/2014	Proportion	5.4	2.4	(100,900)	(44,845)	(18,685)	(18,685)	(18,685)	(7,475)	0	0	0
3494	Fern Ridge School District	6/30/2014	Contribution	5.4	2.4	41,794	18,574	7,740	7,740	7,740	3,094	0	0	0
3494	Fern Ridge School District	6/30/2013	Contribution	5.6	1.6	(44,448)	(12,700)	(7,937)	(7,937)	(4,763)	0	0	0	0
3498	Mapleton School District	6/30/2016	Proportion	5.3	4.3	(219,358)	(177,970)	(41,388)	(41,388)	(41,388)	(41,388)	(41,388)		
3498	Mapleton School District	6/30/2016	Contribution	5.3	4.3	52,916	42,932	9,984	9,984	9,984	9,984	9,984	2,996	0
3498	Mapleton School District	6/30/2015	Proportion	5.3	3.3	(338,309)	(210,645)	(63,832)	(63,832)	(63,832)		(19,149)	0	0
3498	Mapleton School District	6/30/2015	Contribution	5.3	3.3	49,393	30,755	9,319	9,319	9,319	9,319	2,798	0	0
3498	Mapleton School District	6/30/2014	Proportion	5.4	2.4	(54,636)	(24,282)	(10,118)	(10,118)	(10,118)		0	0	0
3498 3498	Mapleton School District Mapleton School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(24,802) (4.808)	(11,023) (1,372)	(4,593) (859)	(4,593) (859)	(4,593) (513)		0	0	0
3502	Creswell School District 40	6/30/2016	Proportion	5.3	4.3	(389.879)	(316,317)		(73,562)			•	(22.069)	
3502	Creswell School District 40 Creswell School District 40	6/30/2016	Contribution	5.3 5.3	4.3	(389,879)	(316,317) 85,662	(73,562) 19,922	(73,562) 19,922	(73,562) 19,922	19,922	19,922	5.974	0
3502	Creswell School District 40	6/30/2015	Proportion	5.3	3.3	(475,691)	(296,185)		(89,753)			(26,926)		0
3502	Creswell School District 40	6/30/2015	Contribution	5.3	3.3	117,646	73,252	22,197	22,197	22,197	22,197	6,661	. 0	0
3502	Creswell School District 40	6/30/2014	Proportion	5.4	2.4	(19,676)	(8,744)	(3,644)	(3,644)				0	0
3502	Creswell School District 40	6/30/2014	Contribution	5.4	2.4	(22,883)	(10,169)	(4,238)	(4,238)	(4,238)			0	0
3502	Creswell School District 40	6/30/2013	Contribution	5.6	1.6	86,740	24,784	15,489	15,489	9,295	0	0	0	0
3506	South Lane School District	6/30/2016	Proportion	5.3	4.3	1,346,184	1,092,187	253,997	253,997	253,997	253,997	253,997	76,199	0
3506	South Lane School District	6/30/2016	Contribution	5.3	4.3	(1,018,293)	(826,162)		(192,131)	(192,131)	(192,131)	(192,131)	(57,638)	
3506	South Lane School District	6/30/2015	Proportion	5.3	3.3	678,580	422,512	128,034	128,034	128,034	128,034	38,410	0	0
3506	South Lane School District	6/30/2015	Contribution	5.3	3.3	(680,886)	(423,948)	(128,469)	(128,469)	(128,469)		(38,541)	0	0
3506	South Lane School District	6/30/2014	Proportion	5.4	2.4	579,507	257,559	107,316	107,316	107,316	42,927	0	0	0
3506	South Lane School District	6/30/2014	Contribution	5.4	2.4	(306,298)	(136,132)	(56,722)	(56,722)	(56,722)	(22,688)	0	0	0
	South Lane School District	6/30/2013	Contribution	5.6	1.6	130,237	37,209	23,257	23,257	13,952	0	0	0	0
3506														
3510	Bethel School District	6/30/2016	Proportion	5.3	4.3	(1,485,114)	(1,204,904)	(280,210)	(280,210)	(280,210)	(280,210)	(280,210)		
	Bethel School District Bethel School District Bethel School District	6/30/2016 6/30/2016 6/30/2015	Proportion Contribution Proportion	5.3 5.3 5.3	4.3 4.3 3.3	(1,485,114) 1,443,433 (630,056)	(1,204,904) 1,171,087 (392,300)	(280,210) 272,346 (118,878)	(280,210) 272,346 (118,878)	(280,210) 272,346 (118,878)	(280,210) 272,346 (118,878)	(280,210) 272,346 (35,666)	81,703	0



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3510	Bethel School District	6/30/2015	Contribution	5.3	3.3	1,332,398	829,606	251,396	251,396	251,396	251,396	75,418	0	0
3510	Bethel School District	6/30/2014	Proportion	5.4	2.4	(817,020)	(363,120)	(151,300)	(151,300)	(151,300)	(60,520)	0	0	0
3510	Bethel School District	6/30/2014	Contribution	5.4	2.4 1.6	477,697	212,311	88,462	88,462	88,462	35,387	0	0	0
3510	Bethel School District	6/30/2013	Contribution	5.6		(548,312)	(156,660)	(97,913)	(97,913)	(58,747)	0	0	0	0
3517 3517	Crow-Applegate-Lorane District 66 Crow-Applegate-Lorane District 66	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(9,531) 109,161	(7,733) 88,565	(1,798) 20,596	(1,798) 20,596	(1,798) 20,596	(1,798) 20,596	(1,798) 20,596	(541) 6,181	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Proportion	5.3	4.3	(308,761)	(192,247)	(58,257)	(58,257)	(58,257)	(58,257)	(17,476)	6,181	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Contribution	5.3	3.3	83,345	51,895	15,725	15,725	15,725	15,725	4,720	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Proportion	5.4	2.4	(29,565)	(13,140)	(5,475)	(5,475)	(5,475)	(2,190)	4,720	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Contribution	5.4	2.4	(21,898)	(9,733)	(4,055)	(4,055)	(4,055)	(1,623)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2013	Contribution	5.6	1.6	19,515	5,575	3,485	3,485	2,090	0	0	0	0
3519	McKenzie School District	6/30/2016	Proportion	5.3	4.3	(112,057)	(90,914)	(21,143)	(21,143)	(21,143)	(21,143)	(21,143)	(6,342)	0
3519	McKenzie School District	6/30/2016	Contribution	5.3	4.3	58,145	47,174	10,971	10,971	10,971	10,971	10,971	3,290	0
3519	McKenzie School District	6/30/2015	Proportion	5.3	3.3	(370,736)	(230,836)	(69,950)	(69,950)	(69,950)	(69,950)	(20,986)	0	0
3519	McKenzie School District	6/30/2015	Contribution	5.3	3.3	64,470	40,142	12,164	12,164	12,164	12,164	3,650	0	0
3519	McKenzie School District	6/30/2014	Proportion	5.4	2.4	(13,708)	(6,091)	(2,539)	(2,539)	(2,539)	(1,013)	0	0	0
3519	McKenzie School District	6/30/2014	Contribution	5.4	2.4	(40,131)	(17,835)	(7,432)	(7,432)	(7,432)	(2,971)	0	0	0
3519	McKenzie School District	6/30/2013	Contribution	5.6	1.6	(55,105)	(15,745)	(9,840)	(9,840)	(5,905)	0	0	0	0
3520	Junction City School District 69	6/30/2016	Proportion	5.3	4.3	(1,851,524)	(1,502,180)	(349,344)	(349,344)	(349,344)	(349,344)	(349,344)	(104,804)	
3520	Junction City School District 69	6/30/2016	Contribution	5.3	4.3	416,649	338,036	78,613	78,613	78,613	78,613	78,613	23,584	0
3520	Junction City School District 69	6/30/2015	Proportion	5.3	3.3	(1,236,975)	(770,191)	(233,392)	(233,392)	(233,392)	(233,392)	(70,015)	0	0
3520	Junction City School District 69	6/30/2015	Contribution	5.3	3.3	210,352	130,974	39,689	39,689	39,689	39,689	11,907	0	0
3520	Junction City School District 69	6/30/2014	Proportion	5.4	2.4	50,595	22,488	9,369	9,369	9,369	3,750	0	0	0
3520	Junction City School District 69	6/30/2014	Contribution	5.4	2.4	(118,530)	(52,680)	(21,950)	(21,950)	(21,950)	(8,780)	0	0	0
3520	Junction City School District 69	6/30/2013	Contribution	5.6	1.6	108,870	31,106	19,441	19,441	11,665	(2.1.150)	(24.450)	(7.040)	0
3522	Lowell School District	6/30/2016	Proportion	5.3	4.3	(128,036)	(103,878)	(24,158)	(24,158)	(24,158)	(24,158)	(24,158)	(7,246)	
3522	Lowell School District	6/30/2016	Contribution	5.3	4.3 3.3	103,941	84,329	19,612	19,612	19,612	19,612	19,612	5,881	0
3522 3522	Lowell School District Lowell School District	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(145,509) 27,053	(90,599) 16,845	(27,455) 5,104	(27,455) 5,104	(27,455) 5,104	(27,455) 5,104	(8,234) 1,533	0	0
3522 3522		6/30/2015	Contribution	5.4	3.3 2.4			7,437	7,437		2,975	1,533	0	0
3522 3522	Lowell School District Lowell School District	6/30/2014 6/30/2014	Proportion Contribution	5.4	2.4	40,160 (31,794)	17,849 (14,130)	(5,888)	(5,888)	7,437 (5,888)	(2,354)	0	0	0
3522	Lowell School District	6/30/2013	Contribution	5.6	1.6	21,725	6,209	3.879	3,879	2,330	(2,354)	0	0	0
3524	Oakridge School District	6/30/2016	Proportion	5.3	4.3	(417.545)	(338,763)	(78.782)	(78.782)	(78,782)	(78.782)	(78,782)	(23.635)	-
3524	Oakridge School District	6/30/2016	Contribution	5.3	4.3	198.166	160.776	37.390	37.390	37.390	37.390	37.390	11,216	, 0
3524	Oakridge School District	6/30/2015	Proportion	5.3	3.3	(223,539)	(139,185)	(42,177)	(42,177)	(42,177)	(42,177)	(12.654)	0	0
3524	Oakridge School District	6/30/2015	Contribution	5.3	3.3	134,423	83.697	25,363	25,363	25,363	25,363	7,608	0	0
3524	Oakridge School District	6/30/2014	Proportion	5.4	2.4	(69,013)	(30,673)	(12,780)	(12,780)	(12,780)	(5,113)	0	0	0
3524	Oakridge School District	6/30/2014	Contribution	5.4	2.4	39,525	17,568	7,319	7,319	7,319	2,930	0	0	0
3524	Oakridge School District	6/30/2013	Contribution	5.6	1.6	21,649	6,185	3,866	3,866	2,319	0	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	5.3	4.3	115,515	93,720	21,795	21,795	21,795	21,795	21,795	6,540	0
3527	Marcola School District 79	6/30/2016	Contribution	5.3	4.3	47,704	38,703	9,001	9,001	9,001	9,001	9,001	2,699	0
3527	Marcola School District 79	6/30/2015	Proportion	5.3	3.3	(30,801)	(19,177)	(5,812)	(5,812)	(5,812)	(5,812)	(1,741)	0	0
3527	Marcola School District 79	6/30/2015	Contribution	5.3	3.3	64,482	40,150	12,166	12,166	12,166	12,166	3,652	0	0
3527	Marcola School District 79	6/30/2014	Proportion	5.4	2.4	(164,912)	(73,295)	(30,539)	(30,539)	(30,539)	(12,217)	0	0	0
3527	Marcola School District 79	6/30/2014	Contribution	5.4	2.4	(19,493)	(8,663)	(3,610)	(3,610)	(3,610)	(1,443)	0	0	0
3527	Marcola School District 79	6/30/2013	Contribution	5.6	1.6	(37,927)	(10,835)	(6,773)	(6,773)	(4,062)	0	,0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	5.3	4.3	(141,726)	(114,985)	(26,741)	(26,741)	(26,741)	(26,741)	(26,741)	(8,021)	
3533	Triangle Lake Schools	6/30/2016	Contribution	5.3	4.3	61,862	50,190	11,672	11,672	11,672	11,672	11,672	3,502	0
3533	Triangle Lake Schools	6/30/2015	Proportion Contribution	5.3	3.3	(270,492)	(168,420)	(51,036)	(51,036)	(51,036)	(51,036)	(15,312)	0	0
3533 3533	Triangle Lake Schools	6/30/2015	Contribution	5.3 5.4	3.3 2.4	53,436	33,272	10,082	10,082	10,082	10,082 5.464	3,026	0	0
3533 3533	Triangle Lake Schools	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	73,789 (20,302)	32,794 (9,022)	13,665 (3,760)	13,665 (3,760)	13,665 (3,760)	5,464 (1,502)	0	0	0
3533	Triangle Lake Schools Triangle Lake Schools	6/30/2014	Contribution	5.4	2.4 1.6	(20,302) 27,831	7,951	(3,760)	4.970	2,981	(1,502)	0	0	0
3537	Siuslaw School District 97J	6/30/2016	Proportion	5.3	4.3	445,604	361,528	84,076	4,970 84,076	84,076	84,076	84,076	25,224	0
3537	Siuslaw School District 973	6/30/2016	Contribution	5.3	4.3	(317,231)	(257,376)	(59,855)	(59,855)	(59,855)	(59,855)	(59,855)	(17,956)	
3537	Siuslaw School District 97J	6/30/2015	Proportion	5.3	3.3	223,049	138,879	42,085	42,085	42,085	42,085	12,624	(17,930)	, 0
3537	Siuslaw School District 97J	6/30/2015	Contribution	5.3	3.3	(173,908)	(108,282)	(32,813)	(32,813)	(32,813)	(32,813)	(9,843)	0	0
3537	Siuslaw School District 97J	6/30/2014	Proportion	5.4	2.4	(59,265)	(26,340)	(10,975)	(10,975)	(10,975)	(4,390)	(3,043)	0	0
3537	Siuslaw School District 97J	6/30/2014	Contribution	5.4	2.4	(42,647)	(18,953)	(7,898)	(7,898)	(7,898)	(3,157)	0	0	0
3537	Siuslaw School District 97J	6/30/2013	Contribution	5.6	1.6	18,504	5,288	3,304	3,304	1,984	0	0	0	0
3579	Lincoln County School District	6/30/2016	Proportion	5.3	4.3	384,946	312,315	72,631	72,631	72,631	72,631	72,631	21,791	0
3579	Lincoln County School District	6/30/2016	Contribution	5.3	4.3	(47,136)	(38,242)	(8,894)	(8,894)	(8,894)	(8,894)	(8,894)	(2,666)	
3579	Lincoln County School District	6/30/2015	Proportion	5.3	3.3	, ,,,,,	0	0	(0,000)	0	0	0	(_,000,	0
3579	Lincoln County School District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Proportion	5.4	2.4	0	0	0	Ō	Ō	ō	0	0	0
			Contribution	5.4	2.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Contribution	J. <del>4</del>	2.4	U	0	U	U				0	U



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of		Outflow/(Inflow) Recognized in Measurement Period +1				Outflow/(Inflow) Recognized in Measurement Period +5	
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3582	Linn County School District 5	6/30/2016	Proportion	5.3	4.3	0	0	0	0	-	0	C	-	0
3582	Linn County School District 5	6/30/2016	Contribution	5.3	4.3	0	0	0	0		0		0	0
3582 3582	Linn County School District 5 Linn County School District 5	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	163	0 101	31	31	31	31		0	0
3582	Linn County School District 5	6/30/2014	Proportion	5.4	2.4	103	101	0	0	31	0			0
3582	Linn County School District 5	6/30/2014	Contribution	5.4	2.4	515	230	95	95	95	40			0
3610	Harrisburg Elementary School District 42J	6/30/2016	Proportion	5.3	4.3	0	230	0	0	0	0		-	0
3610	Harrisburg Elementary School District 42J	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	-	-	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0			0
3610	Harrisburg Elementary School District 42J	6/30/2015	Contribution	5.3	3.3	1,868	1,164	352	352	352	352	108	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	Ö	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Contribution	5.4	2.4	2,066	917	383	383	383	151	C	0	0
3613	Harris School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0		-	0
3613	Harris School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0			0
3613	Harris School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0			0
3613	Harris School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0			0
3613	Harris School	6/30/2014	Proportion	5.4	2.4	0	0				0			0
3613	Harris School	6/30/2014	Contribution	5.4	2.4 4.3	763	340	141	141	141	58			0
3615	Central Linn School District 552C	6/30/2016	Proportion	5.3		(265,060)	(215,049)	(50,011)			(50,011			0
3615 3615	Central Linn School District 552C Central Linn School District 552C	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	171,776 (554,706)	139,365 (345,382)	32,411 (104,662)	32,411 (104,662	32,411 (104,662)	32,411 (104,662			0
3615 3615	Central Linn School District 552C Central Linn School District 552C	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(554,706)	(345,382) 87,180	(104,662)	(104,662	(104,662,	(104,662			0
3615	Central Linn School District 552C	6/30/2014	Proportion	5.4	2.4	32,820	14,586	6,078	6,078	6,078	2,430			0
3615	Central Linn School District 552C	6/30/2014	Contribution	5.4	2.4	5.183	2.303	960	960	960	383		-	0
3615	Central Linn School District 552C	6/30/2013	Contribution	5.6	1.6	(39.123)	(11,179)	(6,986)					0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	5.3	4.3	1.398.054	1,134,270	263,784	263,784	263,784	263,784	263,784	79,134	0
3618	Sweet Home School District 55	6/30/2016	Contribution	5.3	4.3	(679,363)	(551,181)							0
3618	Sweet Home School District 55	6/30/2015	Proportion	5.3	3.3	1,236,320	769,784	233,268	233,268	233,268	233,268			0
3618	Sweet Home School District 55	6/30/2015	Contribution	5.3	3.3	(421,304)	(262,322)		(79,491		(79,491			0
3618	Sweet Home School District 55	6/30/2014	Proportion	5.4	2.4	72,499	32,221	13,426	13,426	13,426	5,369		0	0
3618	Sweet Home School District 55	6/30/2014	Contribution	5.4	2.4	133,940	59,528	24,804	24,804	24,804	9,920	C	0	0
3618	Sweet Home School District 55	6/30/2013	Contribution	5.6	1.6	202,375	57,823	36,138	36,138	21,685	0	C	0	0
3626	Wyatt School District 63Cj	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	C	0	0
3626	Wyatt School District 63Cj	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	C	0	0
3626	Wyatt School District 63Cj	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	C	0	0
3626	Wyatt School District 63Cj	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	C		0
3626	Wyatt School District 63Cj	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	C		0
3626	Wyatt School District 63Cj	6/30/2014	Contribution	5.4	2.4	174	78	32	32	32	14	-	0	0
3626	Wyatt School District 63Cj	6/30/2013	Contribution	5.6	1.6	47	(700.000)	(40.4.500)	(404.500	(404.500)	(40.4.500		0 (55.050)	0
3647	Scio School District 95C	6/30/2016	Proportion	5.3 5.3	4.3 4.3	(977,890)	(793,382)				(184,508 28,607			0
3647 3647	Scio School District 95C	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	151,618 (305,677)	123,011 (190,327)	28,607 (57,675)	28,607 (57,675	28,607 (57,675)				0
3647	Scio School District 95C Scio School District 95C	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(74,992)	(190,327)	(37,675)	(14,149					0
3647	Scio School District 95C	6/30/2014	Proportion	5.4	2.4	(86,451)	(38,424)		(16,009					0
3647	Scio School District 95C	6/30/2014	Contribution	5.4	2.4	186,348	82,821	34,509	34,509	34,509	13,803		-	0
3647	Scio School District 95C	6/30/2013	Contribution	5.6	1.6	69,874	19,962	12,478	12,478	7,484	0		-	0
3665	Santiam Canyon School District	6/30/2016	Proportion	5.3	4.3	452,129	366,822	85,307	85,307	85,307	85,307			0
3665	Santiam Canyon School District	6/30/2016	Contribution	5.3	4.3	(194,652)	(157,925)	(36,727)	(36,727					0
3665	Santiam Canyon School District	6/30/2015	Proportion	5.3	3.3	373,822	232,758	70,532	70,532	70,532	70,532			0
3665	Santiam Canyon School District	6/30/2015	Contribution	5.3	3.3	(91,940)	(57,246)	(17,347)	(17,347					0
3665	Santiam Canyon School District	6/30/2014	Proportion	5.4	2.4	(282,619)	(125,608)	(52,337)	(52,337		(20,934		-	0
3665	Santiam Canyon School District	6/30/2014	Contribution	5.4	2.4	109,246	48,553	20,231	20,231	20,231	8,091		-	0
3665	Santiam Canyon School District	6/30/2013	Contribution	5.6	1.6	(46,205)	(13,201)		(8,251	(4,950)			-	0
3676	Harrisburg High School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0			0
3676	Harrisburg High School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0			0
3676	Harrisburg High School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0		0	0
3676 3676	Harrisburg High School	6/30/2015	Contribution	5.3 5.4	3.3 2.4	81	51 0	15 0	15	15	15	•	0	0
3676 3676	Harrisburg High School	6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	0 1,410	0 627	0 261	0 261	0 261	0 105			0
3676	Harrisburg High School	6/30/2014		5.4 5.3	2.4 4.3	1,410 (144,555)	(117,280)	(27,275)						0
	Ontario School District 8C	6/30/2016	Proportion Contribution	5.3	4.3									0
3684 3684	Ontario School District 8C Ontario School District 8C	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(181,212) (802,879)	(147,021) (499,905)	(34,191) (151,487)			(34,191 (151,487			0
3684 3684	Ontario School District 8C Ontario School District 8C	6/30/2015	Proportion Contribution	5.3 5.3	3.3	(802,879)	(499,905) (12,976)	(151,487)						0
3684	Ontario School District 8C Ontario School District 8C	6/30/2015	Proportion	5.3 5.4	2.4	(20,840)	(12,976)	(3,932) 4,686	4,686	4,686	1,875		, 0	0
3684	Ontario School District 8C Ontario School District 8C	6/30/2014	Contribution	5.4 5.4	2.4	68,230	30,325	12,635	12,635	12,635	5,055		, 0	0
3684	Ontario School District 8C	6/30/2013	Contribution	5.6	1.6	181,738	51,926	32,453	32,453	19,473	5,055		-	0
	Juntura Grade School	6/30/2016	Proportion	5.3	4.3	2,040	1,655	385	32,433	385	385		-	0
3687														



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer Number	Formieron Manna	Period for Initial	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	
3687	Employer Name Juntura Grade School	Recognition 6/30/2016	Contribution	5.3	4.3	3,315	2,690	Expense 625	Expense 625		Expense 625	Expense 625	Expense 190	Subsequent Expense
3687	Juntura Grade School	6/30/2015	Proportion	5.3	3.3	(32,275)	(20,095)		(6,090)		(6,090)	(1,825)	190	0
3687	Juntura Grade School	6/30/2015	Contribution	5.3	3.3	5.252	3,270	991	991	991	991	297	Ö	0
3687	Juntura Grade School	6/30/2014	Proportion	5.4	2.4	18,083	8,036	3,349	3,349	3,349	1,338	0	0	0
3687	Juntura Grade School	6/30/2014	Contribution	5.4	2.4	(4,514)	(2,006)	(836)	(836)	(836)	(334)	0	0	0
3687	Juntura Grade School	6/30/2013	Contribution	5.6	1.6	6,336	1,812	1,131	1,131	681	0	0	0	0
3689	Vale School District 15	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3689 3689	Vale School District 15 Vale School District 15	6/30/2015	Contribution	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	0
3689 3689	Vale School District 15 Vale School District 15	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	0 75	33	14	14	0 14	0	0	0	0
3694	Nyssa School District 26	6/30/2014	Proportion	5.3	4.3	(823.597)	(668,201)		(155,396)		(155,396)	(155,396)	(46,617)	0
3694	Nyssa School District 26	6/30/2016	Contribution	5.3	4.3	269,510	218,659	50,851	50,851	50,851	50,851	50,851	15,255	0
3694	Nyssa School District 26	6/30/2015	Proportion	5.3	3.3	(1,410,164)	(878,026)		(266,069)		(266,069)	(79,819)	15,255	0
3694	Nyssa School District 26	6/30/2015	Contribution	5.3	3.3	220,463	137,269	41,597	41,597	41,597	41,597	12,478	Ö	0
3694	Nyssa School District 26	6/30/2014	Proportion	5.4	2.4	(97,190)	(43,196)		(17,998)		(7,200)	0	0	0
3694	Nyssa School District 26	6/30/2014	Contribution	5.4	2.4	(124,576)	(55,366)	(23,070)	(23,070)		(9,226)	0	ő	0
3694	Nyssa School District 26	6/30/2013	Contribution	5.6	1.6	38,525	11,009	6,879	6,879	4,130	0	0	0	0
3696	Annex Elementary School	6/30/2016	Proportion	5.3	4.3	(49,810)	(40,412)		(9,398)		(9,398)	(9,398)	(2,820)	0
3696	Annex Elementary School	6/30/2016	Contribution	5.3	4.3	7,777	6,310	1,467	1,467	1,467	1,467	1,467	442	0
3696	Annex Elementary School	6/30/2015	Proportion	5.3	3.3	(124,592)	(77,576)	(23,508)	(23,508)		(23,508)	(7,052)	0	0
3696	Annex Elementary School	6/30/2015	Contribution	5.3	3.3	19,987	12,445	3,771	3,771	3,771	3,771	1,132	0	0
3696	Annex Elementary School	6/30/2014	Proportion	5.4	2.4	(103)	(46)	(19)	(19)		(8)	0	0	0
3696	Annex Elementary School	6/30/2014	Contribution	5.4	2.4 1.6	(9,740)	(4,328)	(1,804)	(1,804)		(720)	0	0	0
3696 3707	Annex Elementary School	6/30/2013	Contribution	5.6	1.6 4.3	10,875	3,107	1,942	1,942		(45.004)	(45.004)	(40.704)	U
3707	Adrian School District 61 Adrian School District 61	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	(242,021) 116,685	(196,357) 94,669	(45,664) 22,016	(45,664) 22,016	(45,664) 22,016	(45,664) 22,016	(45,664) 22,016	(13,701) 6,605	0
3707	Adrian School District 61	6/30/2015	Proportion	5.3	3.3	(188,319)	(117,255)	(35,532)	(35,532)		(35,532)	(10,659)	0,005	0
3707	Adrian School District 61	6/30/2015	Contribution	5.3	3.3	87,113	54,241	16,436	16,436	16,436	16,436	4,933	0	0
3707	Adrian School District 61	6/30/2014	Proportion	5.4	2.4	1,746	777	323	323	323	131	4,555	0	0
3707	Adrian School District 61	6/30/2014	Contribution	5.4	2.4	(18,566)	(8,252)	(3,438)	(3,438)		(1,376)	0	Ö	0
3707	Adrian School District 61	6/30/2013	Contribution	5.6	1.6	16,296	4,656	2,910	2,910	1,746	0	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	5.3	4.3	(45,932)	(37,266)	(8,666)	(8,666)	(8,666)	(8,666)	(8,666)	(2,602)	0
3709	Harper School District 66	6/30/2016	Contribution	5.3	4.3	77,546	62,915	14,631	14,631	14,631	14,631	14,631	4,391	0
3709	Harper School District 66	6/30/2015	Proportion	5.3	3.3	(172,273)	(107,265)	(32,504)	(32,504)		(32,504)	(9,753)	0	0
3709	Harper School District 66	6/30/2015	Contribution	5.3	3.3	13,640	8,492	2,574	2,574	2,574	2,574	770	0	0
3709	Harper School District 66	6/30/2014	Proportion	5.4	2.4	33,570	14,919	6,217	6,217	6,217	2,485	0	0	0
3709	Harper School District 66	6/30/2014	Contribution	5.4	2.4	(7,180)	(3,190)		(1,330)		(530)	0	0	0
3709 3712	Harper School District 66	6/30/2013	Contribution	5.6 5.3	1.6 4.3	30,103 10,752	8,599 8,723	5,376 2,029	5,376 2,029	3,223 2,029	2,029	2,029	0 607	0
3712 3712	W W Jones School	6/30/2016	Proportion	5.3	4.3	10,752	8,723	2,029	2,029	2,029	2,029	2,029	607	0
3712	W W Jones School W W Jones School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(16,938)	(10,546)	(3,196)	(3,196)	(3,196)	(3,196)	(958)	0	0
3712	W W Jones School	6/30/2015	Contribution	5.3	3.3	909	(10,546)	(3,196)	(3,196)	172	(3,196)	(956)	0	0
3712	W W Jones School	6/30/2014	Proportion	5.4	2.4	246	108	46	46	46	16	0	0	0
3712	W W Jones School	6/30/2014	Contribution	5.4	2.4	(2.608)	(1.159)		(483)		(193)	0	0	0
3712	W W Jones School	6/30/2013	Contribution	5.6	1.6	150	42	27	27	15	0	0	0	0
3715	Vale High School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0		0	0	0
3715	Vale High School	6/30/2014	Contribution	5.4	2.4	1,965	873	364	364	364	145	0	0	0
3720	Silverton RFD	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	C
3720 3720	Silverton RFD Silverton RFD	6/30/2016	Contribution	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	0
3720 3720	Silverton RFD Silverton RFD	6/30/2015	Proportion Contribution	5.3	3.3	625	389	118	118	0 118	118	35	0	(
3720 3720	Silverton RFD Silverton RFD	6/30/2015 6/30/2014		5.3 5.4	3.3 2.4	625	389	118	118	118	118	35	0	(
3720 3720	Silverton RFD	6/30/2014	Proportion Contribution	5.4 5.4	2.4	1,013	449	188	188	188	73	0	0	0
3727	Aumsville Elementary	6/30/2014	Proportion	5.3	4.3	1,013	449 0	100	0	100	73	0	0	
3727	Aumsville Elementary	6/30/2016	Contribution	5.3	4.3	0	0	0	0	n	0	0	0	(
3727	Aumsville Elementary	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	Č
3727	Aumsville Elementary	6/30/2015	Contribution	5.3	3.3	0	0	ō	0	0	0	0	Ō	Ċ
3727	Aumsville Elementary	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2014	Contribution	5.4	2.4	1,083	480	201	201	201	78	0	0	Ċ
3729	Jefferson School District 14Cj	6/30/2016	Proportion	5.3	4.3	9,157	7,429	1,728	1,728	1,728	1,728	1,728	517	(
3729	Jefferson School District 14Cj	6/30/2016	Contribution	5.3	4.3	(283,948)	(230,373)	(53,575)	(53,575)	(53,575)	(53,575)	(53,575)	(16,073)	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			
Number	Employer Name	Recognition	Specific Deferral	Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3729	Jefferson School District 14Cj	6/30/2015	Proportion	5.3	3.3	512,366	319,020	96,673	96,673	96,673	96,673	29,001	0	(
3729	Jefferson School District 14Cj	6/30/2015	Contribution	5.3	3.3	(237,543)	(147,905)		(44,819)		(44,819)	(13,448)	0	(
3729 3729	Jefferson School District 14Cj Jefferson School District 14Cj	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	8,692 (33,466)	3,862 (14,875)	1,610 (6,197)	1,610 (6,197)	1,610 (6,197)	642 (2,481)	0	0	(
3729	Jefferson School District 14Cj	6/30/2013	Contribution	5.6	1.6	62,268	17,792	11,119	11,119	6,673	(2,401)	0	0	(
3730	North Marion School District 15	6/30/2016	Proportion	5.3	4.3	297,692	241,524	56,168	56,168	56,168	56,168	56,168	16,852	(
3730	North Marion School District 15	6/30/2016	Contribution	5.3	4.3	(472,315)	(383,199)		(89,116)		(89,116)	(89,116)	(26,735)	Č
3730	North Marion School District 15	6/30/2015	Proportion	5.3	3.3	828,680	515,970	156,355	156,355	156,355	156,355	46,905	(=0,1.00)	
3730	North Marion School District 15	6/30/2015	Contribution	5.3	3.3	(407,868)	(253,956)		(76,956)		(76,956)	(23,088)	0	Ċ
3730	North Marion School District 15	6/30/2014	Proportion	5.4	2.4	(50,406)	(22,404)		(9,334)		(3,736)	0	0	(
3730	North Marion School District 15	6/30/2014	Contribution	5.4	2.4	(237,292)	(105,463)	(43,943)	(43,943)		(17,577)	0	0	(
3730	North Marion School District 15	6/30/2013	Contribution	5.6	1.6	(106,299)	(30,371)	(18,982)	(18,982)	(11,389)	0	0	0	(
3732	Marion Elementary School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
3732	Marion Elementary School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
3732	Marion Elementary School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
3732	Marion Elementary School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
3732 3732	Marion Elementary School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	0 416	0 185	0 77	0 77	0 77	0 31	0	0	(
3732 3735	Marion Elementary School Salem-Keizer Public Schools	6/30/2014 6/30/2016	Proportion	5.4 5.3	2.4 4.3	416 10.348.343	185 8.395.825	1.952.518	1,952,518	1,952,518	1,952,518	1.952.518	585.753	(
3735	Salem-Keizer Public Schools Salem-Keizer Public Schools	6/30/2016	Contribution	5.3 5.3	4.3	(5,624,357)	(4,563,158)		(1,061,199)		(1,061,199)	(1,061,199)	(318,362)	(
3735	Salem-Keizer Public Schools Salem-Keizer Public Schools	6/30/2015	Proportion	5.3 5.3	4.3 3.3	(5,624,357) 4,544,576	2,829,642	(1,061,199)	(1,061,199)	(1,061,199)	(1,061,199) 857,467	(1,061,199)	(318,362)	(
3735	Salem-Keizer Public Schools	6/30/2015	Contribution	5.3	3.3	(2,732,701)	(1,701,493)		(515,604)		(515,604)	(154,681)	0	
3735	Salem-Keizer Public Schools	6/30/2014	Proportion	5.4	2.4	(7,459,613)	(3,315,383)		(1,381,410)		(552,563)	(101,001)	0	Č
3735	Salem-Keizer Public Schools	6/30/2014	Contribution	5.4	2.4	52,647,147	23,398,731	9,749,472	9,749,472	9,749,472	3,899,787	0	0	
3735	Salem-Keizer Public Schools	6/30/2013	Contribution	5.6	1.6	1,749,488	499,852	312,409	312,409	187,443	0,000,707	ő	0	
3750	St Paul School District	6/30/2016	Proportion	5.3	4.3	(276,711)	(224,501)		(52,210)		(52,210)	(52,210)	(15,661)	(
3750	St Paul School District	6/30/2016	Contribution	5.3	4.3	78,622	63,788	14,834	14,834	14,834	14,834	14,834	4,452	(
3750	St Paul School District	6/30/2015	Proportion	5.3	3.3	(393,828)	(245,214)	(74,307)	(74,307)	(74,307)	(74,307)	(22,293)	0	(
3750	St Paul School District	6/30/2015	Contribution	5.3	3.3	(30,486)	(18,982)	(5,752)	(5,752)	(5,752)	(5,752)	(1,726)	0	(
3750	St Paul School District	6/30/2014	Proportion	5.4	2.4	(62,037)	(27,573)	(11,488)	(11,488)	(11,488)	(4,597)	0	0	(
3750	St Paul School District	6/30/2014	Contribution	5.4	2.4	22,228	9,880	4,116	4,116	4,116	1,648	0	0	(
3750	St Paul School District	6/30/2013	Contribution	5.6	1.6	33,801	9,657	6,036	6,036	3,621	0	0	0	(
3759	Eldriedge Elementary	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
3759	Eldriedge Elementary	6/30/2014	Proportion	5.4 5.4	2.4	0	0	0	0	0	0 54	0	0	(
3759 3760	Eldriedge Elementary	6/30/2014	Contribution	5.4	2.4 4.3	749 0	332	139	139	139	0	0	0	(
3760	West Stayton School District West Stayton School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	0	0	0	0	0	0	0	0	(
3760	West Stayton School District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
3760	West Stayton School District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	(
3760	West Stayton School District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	Č
3760	West Stayton School District	6/30/2014	Contribution	5.4	2.4	786	348	146	146	146	56	0	0	Č
3761	Bethany Elementary	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3761	Bethany Elementary	6/30/2016	Contribution	5.3	4.3	0	ő	ő	ő	0	0	ő	0	
3761	Bethany Elementary	6/30/2015	Proportion	5.3	3.3	0	Ō	0	0	0	0	0	0	
3761	Bethany Elementary	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
3761	Bethany Elementary	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
3761	Bethany Elementary	6/30/2014	Contribution	5.4	2.4	329	146	61	61	61	24	0	0	
3769	Scotts Mills School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3769	Scotts Mills School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3769	Scotts Mills School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
3769	Scotts Mills School	6/30/2015	Contribution	5.3	3.3	708	440	134	134	134	134	38	0	
3769	Scotts Mills School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3769	Scotts Mills School	6/30/2014	Contribution	5.4	2.4	1,004	446	186	186	186	74	0	0	,
3771	Gervais Elementary School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3771 3771	Gervais Elementary School Gervais Elementary School	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	
3771	Gervais Elementary School Gervais Elementary School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	0	0	0	0	0	0	0	0	
3771	Gervais Elementary School	6/30/2015	Proportion	5.3 5.4	3.3 2.4	0	0	0	0	0	0	0	0	
3771	Gervais Elementary School	6/30/2014	Contribution	5.4	2.4	553	247	102	102	102	43	0	0	
3772	Stayton School District 77J	6/30/2016	Proportion	5.3	4.3	0	247	102	102	102	43	0	0	
3772	Stayton School District 773 Stayton School District 773	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3772	Stayton School District 773 Stayton School District 773	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
	Otayton Ochou District 113			5.3	3.3	•			322	322	322	•	U	
3772	Stayton School District 77J	6/30/2015	Contribution			1,706	1,062	322				96		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of				Measurement Period +3			
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3772	Stayton School District 77J	6/30/2014	Contribution	5.4	2.4	2,512	1,117	465	465	465		0		(
3772	Stayton School District 77J	6/30/2013	Contribution	5.6	1.6	72	20	13	13		0	0		
3780	Mt Angel School District 91	6/30/2016	Proportion	5.3	4.3	(171,516)	(139,154)		(32,362)			(32,362)		9
3780	Mt Angel School District 91	6/30/2016	Contribution	5.3	4.3	209,630	170,077	39,553	39,553	39,553	39,553	39,553		
3780	Mt Angel School District 91	6/30/2015	Proportion	5.3	3.3	(233,015)	(145,085)		(43,965)			(13,190)		
3780 3780	Mt Angel School District 91 Mt Angel School District 91	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	59,593 1,326	37,105 588	11,244 246	11,244 246	11,244 246	11,244 96	3,373	0	
3780	Mt Angel School District 91	6/30/2014	Contribution	5.4	2.4	176,715	78,540	32,725	32,725	32,725		0	0	
3780	Mt Angel School District 91	6/30/2013	Contribution	5.6	1.6	96,189	27,481	17,177	17,177	10,304	13,090	0	0	
3781	Silver Crest School District 93	6/30/2016	Proportion	5.3	4.3	0	21,401	0	0	10,004	0	0	0	
3781	Silver Crest School District 93	6/30/2016	Contribution	5.3	4.3	0	0	Ö	0	0	0	0	0	
3781	Silver Crest School District 93	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3781	Silver Crest School District 93	6/30/2015	Contribution	5.3	3.3	0	Ö	Ö	0	0	0	0	0	
3781	Silver Crest School District 93	6/30/2014	Proportion	5.4	2.4	0	Ö	Ö	0	0	0	0	0	
3781	Silver Crest School District 93	6/30/2014	Contribution	5.4	2.4	1,468	652	272	272	272	108	0	0	
3786	Woodburn School District	6/30/2016	Proportion	5.3	4.3	(4,212,801)	(3,417,933)	(794,868)	(794,868)		) (794,868)	(794,868)	(238,461)	(
3786	Woodburn School District	6/30/2016	Contribution	5.3	4.3	1,549,339	1,257,011	292,328	292,328	292,328	292,328	292,328		(
3786	Woodburn School District	6/30/2015	Proportion	5.3	3.3	(3,159,024)	(1,966,940)		(596,042)			(178,814)		(
3786	Woodburn School District	6/30/2015	Contribution	5.3	3.3	1,161,741	723,349	219,196	219,196	219,196		65,761	0	(
3786	Woodburn School District	6/30/2014	Proportion	5.4	2.4	(456,695)	(202,976)		(84,573)			0	0	(
3786	Woodburn School District	6/30/2014	Contribution	5.4	2.4	69,406	30,847	12,853	12,853	12,853		0	0	(
3786	Woodburn School District	6/30/2013	Contribution	5.6	1.6	(503,167)	(143,763)		(89,851)	(53,912)		0	0	(
3794	Detroit School District 123J	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3794 3794	Detroit School District 123J	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3794 3794	Detroit School District 123J Detroit School District 123J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	1,090	678	206	0 206	206	•	0	0	
3794	Detroit School District 1233  Detroit School District 1233	6/30/2014	Proportion	5.4	2.4	1,090	0/0	206	206	206	200	0	0	
3794 3794	Detroit School District 123J  Detroit School District 123J	6/30/2014	Contribution	5.4 5.4	2.4	889	394	165	165	165		0	0	
3804	Monitor School District 142J	6/30/2014	Proportion	5.3	4.3	0	0	0	0	105	04	0	0	
3804	Monitor School District 142J	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3804	Monitor School District 142J	6/30/2015	Proportion	5.3	3.3	Ů	0	0	0	0	0	0	0	
3804	Monitor School District 142J	6/30/2015	Contribution	5.3	3.3	1,235	769	233	233	233	233	70	0	
3804	Monitor School District 142J	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3804	Monitor School District 142J	6/30/2014	Contribution	5.4	2.4	74	32	14	14	14	4	0	0	
3804	Monitor School District 142J	6/30/2013	Contribution	5.6	1.6	48	12	9	9	3	0	0	0	
3806	Cloverdale School District 144	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3806	Cloverdale School District 144	6/30/2016	Contribution	5.3	4.3	0	0	Ö	0	0	0	0	0	
3806	Cloverdale School District 144	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3806	Cloverdale School District 144	6/30/2015	Contribution	5.3	3.3	234	146	44	44	44	44	14	0	
3806	Cloverdale School District 144	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
3806	Cloverdale School District 144	6/30/2014	Contribution	5.4	2.4	797	353	148	148	148		0	0	(
3809	Morrow County Schools	6/30/2016	Proportion	5.3	4.3	(196,255)	(159,226)		(37,029)			(37,029)		(
3809	Morrow County Schools	6/30/2016	Contribution	5.3	4.3	2,820	2,288	532	532	532	532	532	160	(
3809	Morrow County Schools	6/30/2015	Proportion	5.3	3.3	(376,757)	(234,585)		(71,086)			(21,327)		
3809	Morrow County Schools	6/30/2015	Contribution	5.3	3.3	37,274	23,208	7,033	7,033	7,033		2,109	0	
3809	Morrow County Schools	6/30/2014	Proportion	5.4	2.4	(212,442)	(94,419)		(39,341)	(39,341)		0	0	
3809	Morrow County Schools	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(18,782)	(8,348)		(3,478)			0	0	
3809 3818	Morrow County Schools Portland Public Schools	6/30/2013 6/30/2016	Contribution Proportion	5.6	1.6 4.3	(188,384) 60,227,102	(53,824) 48,863,498	(33,640) 11,363,604	(33,640) 11,363,604	11,363,604	11,363,604	11,363,604	3,409,082	
3818	Portland Public Schools Portland Public Schools	6/30/2016	Contribution	5.3	4.3	(21,483,250)	(17,429,807)		(4.053,443)			(4.053,443)		
3818	Portland Public Schools	6/30/2015	Proportion	5.3	3.3	71,721,564	44.656.822	13.532.371	13.532.371	13.532.371	13.532.371	4,059,709		
3818	Portland Public Schools	6/30/2015	Contribution	5.3	3.3	(13,489,303)	(8,398,999)		(2,545,152)			(763,543)		
3818	Portland Public Schools	6/30/2014	Proportion	5.4	2.4	958,521	426,009	177,504	177,504	177,504	71,001	(100,040)	, 0 n	
3818	Portland Public Schools	6/30/2014	Contribution	5.4	2.4	(3,019,324)	(1,341,922)		(559,134)			0	0	
3818	Portland Public Schools	6/30/2013	Contribution	5.6	1.6	2,320,710	663,062	414,412	414,412	248,650	, (220,004)	0	0	
3820	Parkrose School District	6/30/2016	Proportion	5.3	4.3	(3,109,429)	(2,522,744)		(586,685)		(586,685)	(586,685)	(176,004)	
3820	Parkrose School District	6/30/2016	Contribution	5.3	4.3	814,443	660,775	153,668	153,668	153,668	153,668	153,668		
3820	Parkrose School District	6/30/2015	Proportion	5.3	3.3	(2,996,190)	(1,865,552)		(565,319)			(169,595)		
3820	Parkrose School District	6/30/2015	Contribution	5.3	3.3	724,539	451,129		136,705	136,705		41,014		
3820	Parkrose School District	6/30/2014	Proportion	5.4	2.4	(764,034)	(339,570)		(141,488)			0	0	
3820	Parkrose School District	6/30/2014	Contribution	5.4	2.4	(218,256)	(97,002)	(40,418)	(40,418)	(40,418)	(16,166)	0	0	
3820	Parkrose School District	6/30/2013	Contribution	5.6	1.6	(145,421)	(41,549)		(25,968)	(15,581)	) 0	0	Ö	
3821	Gresham Grade School District 4	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3821	Gresham Grade School District 4	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	Ō	0	Ō	
3821	Gresham Grade School District 4	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3821	Gresham Grade School District 4	6/30/2015	Contribution	5.3	3.3	4,042	2,516	763	763	763	763	227	0	
3821	Gresham Grade School District 4	6/30/2014	Proportion	5.4	2.4	0	0	0	0		0	0		



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Mossuroment Date	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3821	Gresham Grade School District 4	6/30/2014	Contribution	5.4	2.4	4,486	1,993	831	831	831	331	0	-	(
3821	Gresham Grade School District 4	6/30/2013	Contribution	5.6	1.6	2,359	675	421	421	254	0	0	0	(
3823 3823	Orient School Orient School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	0	0	0	0	0	0	0	0	(
3823	Orient School	6/30/2015	Proportion	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0		(
3823	Orient School	6/30/2015	Contribution	5.3	3.3	800	498	151	151	151	151	45	-	(
3823	Orient School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	-	(
3823	Orient School	6/30/2014	Contribution	5.4	2.4	2,782	1,237	515	515	515	207	0	-	Č
3824	Reynolds School District	6/30/2016	Proportion	5.3	4.3	6,948,363	5,637,351	1,311,012	1,311,012	1,311,012	1,311,012	1,311,012		Č
3824	Reynolds School District	6/30/2016	Contribution	5.3	4.3	(4,080,868)	(3,310,893)		(769,975)			(769,975		Ċ
3824	Reynolds School District	6/30/2015	Proportion	5.3	3.3	5,540,447	3,449,713	1,045,367	1,045,367	1,045,367	1,045,367	313,612	0	(
3824	Reynolds School District	6/30/2015	Contribution	5.3	3.3	(2,368,167)	(1,474,519)	(446,824)	(446,824)	(446,824)	(446,824)	(134,047	) 0	(
3824	Reynolds School District	6/30/2014	Proportion	5.4	2.4	(210,956)	(93,758)		(39,066)			0	0	(
3824	Reynolds School District	6/30/2014	Contribution	5.4	2.4	(248,642)	(110,507)		(46,045)		(18,417)	0	0	(
3824	Reynolds School District	6/30/2013	Contribution	5.6	1.6	60,288	17,224	10,766	10,766	6,458	0	. 0	0	(
3842	Corbett School District 39	6/30/2016	Proportion	5.3	4.3	(58,050)	(47,097)		(10,953)			(10,953		
3842	Corbett School District 39	6/30/2016	Contribution	5.3	4.3	258,623	209,826	48,797	48,797	48,797	48,797	48,797		(
3842 3842	Corbett School District 39 Corbett School District 39	6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	832,319 298.912	518,237 186,116	157,041 56.398	157,041 56.398	157,041 56.398	157,041 56.398	47,114 16.922		(
3842 3842		6/30/2015 6/30/2014	Proportion	5.3 5.4	3.3 2.4	298,912 151,577	186,116 67.367	28,070	56,398 28.070	56,398 28.070	56,398 11,227	16,922		(
3842	Corbett School District 39 Corbett School District 39	6/30/2014	Proportion Contribution	5.4 5.4	2.4	151,577 281,027	67,367 124,901	28,070 52.042	28,070 52.042	28,070 52,042	11,227 20,817	0	•	(
3842 3842	Corbett School District 39 Corbett School District 39	6/30/2013	Contribution	5.4 5.6	1.6	187,561	124,901	33,493	33,493	20,096	20,817	0		(
3843	David Douglas School District	6/30/2016	Proportion	5.3	4.3	(4,296,373)	(3,485,737)		(810,636)		(810,636)	(810,636	•	,
3843	David Douglas School District	6/30/2016	Contribution	5.3	4.3	2,190,137	1,776,904	413,233	413,233	413,233	413,233	413,233		Č
3843	David Douglas School District	6/30/2015	Proportion	5.3	3.3	(5,268,858)	(3,280,610)		(994,124)		(994,124)	(298,238		Ċ
3843	David Douglas School District	6/30/2015	Contribution	5.3	3.3	1,795,277	1,117,813	338,732	338,732	338,732	338,732	101,617		Ċ
3843	David Douglas School District	6/30/2014	Proportion	5.4	2.4	1,861,146	827,175	344,657	344,657	344,657	137,861	0		(
3843	David Douglas School District	6/30/2014	Contribution	5.4	2.4	42,477	18,879	7,866	7,866	7,866	3,147	0	0	(
3843	David Douglas School District	6/30/2013	Contribution	5.6	1.6	(191,832)	(54,808)	(34,256)	(34,256)	(20,552)	0	0	0	(
3847	Riverdale School	6/30/2016	Proportion	5.3	4.3	434,064	352,165	81,899	81,899	81,899	81,899	81,899		(
3847	Riverdale School	6/30/2016	Contribution	5.3	4.3	(193,896)	(157,312)		(36,584)			(36,584		
3847	Riverdale School	6/30/2015	Proportion	5.3	3.3	400,248	249,212	75,518	75,518	75,518	75,518	22,658		(
3847	Riverdale School	6/30/2015	Contribution	5.3	3.3	(112,754)	(70,206)					(6,384	) 0	(
3847	Riverdale School	6/30/2014	Proportion	5.4	2.4	14,191	6,307	2,628	2,628	2,628	1,051	0	0	(
3847	Riverdale School	6/30/2014	Contribution	5.4	2.4	12,711	5,649	2,354	2,354	2,354	941	0	-	(
3847 3848	Riverdale School Barlow-Gresham Uhs District U2-20Jt	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	57,267 0	16,363	10,226	10,226	6,137	0	0	-	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	-	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	-	(
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Contribution	5.3	3.3	3,451	2,149	651	651	651	651	196		Č
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Proportion	5.4	2.4	0,101	2,1.0	0	0	0	0	0		Č
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Contribution	5.4	2.4	1,723	766	319	319	319	128	0	0	
3850	Dallas School District	6/30/2016	Proportion	5.3	4.3	(1,089,247)	(883,729)	(205,518)	(205,518)		(205,518)	(205,518	) (61,657)	Ċ
3850	Dallas School District	6/30/2016	Contribution	5.3	4.3	908,204	736,845	171,359	171,359	171,359	171,359	171,359		Ċ
3850	Dallas School District	6/30/2015	Proportion	5.3	3.3	(1,505,696)	(937,508)	(284,094)	(284,094)		(284,094)	(85,226		(
3850	Dallas School District	6/30/2015	Contribution	5.3	3.3	697,370	434,212	131,579	131,579	131,579	131,579	39,475		(
3850	Dallas School District	6/30/2014	Proportion	5.4	2.4	58,242	25,884	10,786	10,786	10,786	4,312	0	0	(
3850	Dallas School District	6/30/2014	Contribution	5.4	2.4	43,419	19,296	8,041	8,041	8,041	3,214	0	-	(
3850	Dallas School District	6/30/2013	Contribution	5.6	1.6	394,792	112,796	70,499	70,499	42,297	0	0	-	(
3859	Central School District 13J	6/30/2016	Proportion	5.3	4.3	2,212,749	1,795,249	417,500	417,500	417,500	417,500	417,500		(
3859 3859	Central School District 13J Central School District 13J	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(1,061,417) 1,211,511	(861,150) 754,337	(200,267) 228,587	(200,267) 228,587	(200,267) 228,587	(200,267) 228,587	(200,267 68,576		(
3859 3859	Central School District 13J Central School District 13J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	1,211,511 (674,825)	754,337 (420,175)					(38,200		(
3859	Central School District 13J	6/30/2014	Proportion	5.3 5.4	3.3 2.4	(674,825)	101,856	42,439	42,439	42,439	16,978	(38,200		(
3859	Central School District 133	6/30/2014	Contribution	5.4	2.4	(157,729)	(70,102)		(29,209)			0	-	(
3859	Central School District 13J	6/30/2013	Contribution	5.6	1.6	89,716	25,632	16,021	16,021	9,611	(11,004)	0	0	(
3865	Perrydale School District 21	6/30/2016	Proportion	5.3	4.3	(339,166)	(275,172)		(63,994)		(63,994)	(63,994	) (19.196)	
3865	Perrydale School District 21	6/30/2016	Contribution	5.3	4.3	67,270	54,578	12,692	12,692	12,692	12,692	12,692		
3865	Perrydale School District 21	6/30/2015	Proportion	5.3	3.3	(105,160)	(65,476)					(5,950		
3865	Perrydale School District 21	6/30/2015	Contribution	5.3	3.3	25,775	16,049	4,863	4,863	4,863	4,863	1,460		
3865	Perrydale School District 21	6/30/2014	Proportion	5.4	2.4	(122,435)	(54,416)					0		
3865	Perrydale School District 21	6/30/2014	Contribution	5.4	2.4	9,812	4,361	1,817	1,817	1,817	727	0	0	
3865	Perrydale School District 21	6/30/2013	Contribution	5.6	1.6	(20,417)	(5,833)	(3,646)	(3,646)	(2,187)	0	0	0	
3887	Falls City School District	6/30/2016	Proportion	5.3	4.3	412,712	334,842	77,870	77,870	77,870	77,870	77,870		
3887	Falls City School District	6/30/2016	Contribution	5.3	4.3	(75,096)	(60,927)		(14,169)		(14,169)	(14,169		
2007	Falls City School District	6/30/2015	Proportion	5.3	3.3	63,027	39,243	11,892	11,892	11,892	11,892	3,567	0	
3887	,			5.3	3.3						(4,431)			



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				
Number	Employer Name	Recognition	Specific Deferral	Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3887	Falls City School District	6/30/2014	Proportion	5.4	2.4	9,092	4,040	1,684	1,684	1,684	672	0	0	(
3887	Falls City School District	6/30/2014	Contribution	5.4	2.4	(6,477)	(2,880)		(1,199)		(482)	0	0	9
3887 3894	Falls City School District Sherman County School District 9	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(1,219)	(347)	(218)	(218)	(129)	0	0	0	
3894	Sherman County School District 9	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3894	Sherman County School District 9	6/30/2014	Contribution	5.4	2.4	336	150	62	62	62	26	0	0	
3902	Tillamook Public Schools	6/30/2016	Proportion	5.3	4.3	1,305,201	1,058,937	246,264	246,264	246,264	246,264	246,264	73,881	(
3902	Tillamook Public Schools	6/30/2016	Contribution	5.3	4.3	(623,888)	(506,173)		(117,715)		(117,715)	(117,715)	(35,313)	(
3902	Tillamook Public Schools	6/30/2015	Proportion	5.3	3.3	1,372,981	854,875	259,053	259,053	259,053	259,053	77,716	0	(
3902	Tillamook Public Schools	6/30/2015	Contribution	5.3	3.3	(387,351)	(241,181)		(73,085)	(73,085)	(73,085)	(21,926)	0	9
3902 3902	Tillamook Public Schools Tillamook Public Schools	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	62,042 (55,184)	27,575 (24,527)	11,489 (10,219)	11,489 (10,219)	11,489 (10,219)	4,597 (4,089)	0	0	
3902	Tillamook Public Schools	6/30/2013	Contribution	5.6	1.6	106,849	30,529	19,080	19,080	11.449	(4,069)	0	0	
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	5.3	4.3	(1.028.894)	(834.763)		(194.131)	(194.131)	(194.131)	(194.131)	(58.239)	
3920	Neah-Kah-Nie School District	6/30/2016	Contribution	5.3	4.3	280.917	227.914	53.003	53.003	53.003	53.003	53.003	15.902	
3920	Neah-Kah-Nie School District	6/30/2015	Proportion	5.3	3.3	(964,623)	(600,615)		(182,004)	(182,004)	(182,004)	(54,603)		
3920	Neah-Kah-Nie School District	6/30/2015	Contribution	5.3	3.3	177,344	110,422	33,461	33,461	33,461	33,461	10,039	0	
3920	Neah-Kah-Nie School District	6/30/2014	Proportion	5.4	2.4	(83,082)	(36,924)	(15,386)	(15,386)	(15,386)	(6,152)	0	0	(
3920	Neah-Kah-Nie School District	6/30/2014	Contribution	5.4	2.4	(43,230)	(19,212)		(8,006)	(8,006)	(3,200)	0	0	(
3920	Neah-Kah-Nie School District	6/30/2013	Contribution	5.6	1.6	93,907	26,831	16,769	16,769	10,062	0	0	0	(
3927	Echo School District	6/30/2016	Proportion	5.3	4.3	55,150	44,744	10,406	10,406	10,406	10,406	10,406	3,120	
3927	Echo School District	6/30/2016	Contribution	5.3	4.3	(62,543)	(50,742)		(11,801)	(11,801)	(11,801)	(11,801)	(3,538)	(
3927 3927	Echo School District	6/30/2015 6/30/2015	Proportion	5.3 5.3	3.3 3.3	96,746 (55,217)	60,238 (34,381)	18,254	18,254 (10,418)	18,254 (10,418)	18,254 (10,418)	5,476	0	9
3927	Echo School District Echo School District	6/30/2015	Contribution Proportion	5.3 5.4	3.3 2.4	(35,616)	(34,381)		(10,418)		(2,636)	(3,127)	0	
3927	Echo School District	6/30/2014	Contribution	5.4	2.4	(4,304)	(1,913)		(797)	(797)	(319)	0	0	
3927	Echo School District	6/30/2013	Contribution	5.6	1.6	3,967	1,135	708	708	427	(0.0)	0	0	
3928	Umatilla School District 6R	6/30/2016	Proportion	5.3	4.3	(907,772)	(736,494)		(171,278)		(171,278)	(171,278)	(51,382)	
3928	Umatilla School District 6R	6/30/2016	Contribution	5.3	4.3	20,648	16,752	3,896	3,896	3,896	3,896	3,896	1,168	
3928	Umatilla School District 6R	6/30/2015	Proportion	5.3	3.3	(474,018)	(295,144)	(89,437)	(89,437)	(89,437)	(89,437)	(26,833)	0	
3928	Umatilla School District 6R	6/30/2015	Contribution	5.3	3.3	(49,974)	(31,116)		(9,429)	(9,429)	(9,429)	(2,829)	0	(
3928	Umatilla School District 6R	6/30/2014	Proportion	5.4	2.4	33,820	15,031	6,263	6,263	6,263	2,505	0	0	(
3928	Umatilla School District 6R	6/30/2014	Contribution	5.4	2.4	(66,408)	(29,514)		(12,298)	(12,298)	(4,918)	0	0	(
3928	Umatilla School District 6R	6/30/2013	Contribution	5.6	1.6	142,784	40,796	25,497	25,497	15,299	0	0	0	9
3929 3929	Ferndale School District 10 Ferndale School District 10	6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	0	0	0	0	0	0	0	0	
3929	Ferndale School District 10	6/30/2016 6/30/2015	Proportion	5.3	4.3 3.3	0	0	0	0	0	0	0	0	
3929	Ferndale School District 10	6/30/2015	Contribution	5.3	3.3	1.137	707	215	215	215	215	62	0	
3929	Ferndale School District 10	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3929	Ferndale School District 10	6/30/2014	Contribution	5.4	2.4	488	218	90	90	90	38	0	0	
3931	Pendleton School District 16R	6/30/2016	Proportion	5.3	4.3	1,377,013	1,117,199	259,814	259,814	259,814	259,814	259,814	77,943	
3931	Pendleton School District 16R	6/30/2016	Contribution	5.3	4.3	(983,392)	(797,846)	(185,546)	(185,546)	(185,546)	(185,546)	(185,546)	(55,662)	
3931	Pendleton School District 16R	6/30/2015	Proportion	5.3	3.3	1,394,746	868,426	263,160	263,160	263,160	263,160	78,946	0	
3931	Pendleton School District 16R	6/30/2015	Contribution	5.3	3.3	(736,984)	(458,876)		(139,054)	(139,054)	(139,054)	(41,714)	0	(
3931	Pendleton School District 16R	6/30/2014	Proportion	5.4	2.4	533,055	236,913	98,714	98,714	98,714	39,485	0	0	
3931 3931	Pendleton School District 16R Pendleton School District 16R	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	(231,800) 110,441	(103,022)	(42,926) 19,722	(42,926)	(42,926) 11.831	(17,170)	0	0	
3935	Athena-Weston School District 19Ri	6/30/2013 6/30/2016	Proportion	5.6	4.3	(268,985)	31,553 (218,233)		19,722 (50,752)		(50,752)	(50,752)	(15,225)	
3935	Athena-Weston School District 29Rj Athena-Weston School District 29Rj	6/30/2016	Contribution	5.3 5.3	4.3	92,120	(218,233) 74,739	17.381	(50,752)	(50,752)	(50,752)	17,381	5,215	
3935	Athena-Weston School District 29Rj	6/30/2015	Proportion	5.3	3.3	(264,039)	(164,401)		(49,819)		(49,819)	(14,944)		
3935	Athena-Weston School District 29Rj	6/30/2015	Contribution	5.3	3.3	122,114	76,034	23,040	23,040	23,040	23,040	6,914	0	
3935	Athena-Weston School District 29Rj	6/30/2014	Proportion	5.4	2.4	39,254	17,447	7,269	7,269	7,269	2,909	0	0	
3935	Athena-Weston School District 29Rj	6/30/2014	Contribution	5.4	2.4	(2,614)	(1,162)		(484)	(484)	(194)	0	0	
3935	Athena-Weston School District 29Rj	6/30/2013	Contribution	5.6	1.6	54,522	15,578	9,736	9,736	5,842	o o	0	0	
3936	Milton-Freewater Elementary School District 31	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3936	Milton-Freewater Elementary School District 31	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3936	Milton-Freewater Elementary School District 31	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3936	Milton-Freewater Elementary School District 31	6/30/2015	Contribution	5.3	3.3	2,529	1,575	477	477	477	477	144	0	
3936 3936	Milton-Freewater Elementary School District 31	6/30/2014	Proportion	5.4 5.4	2.4 2.4	0 739	0 328	0 137	0 137	0 137	0	0	0	
3936 3936	Milton-Freewater Elementary School District 31	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	739 593	328 169	137 106	137 106	137	54	0	0	
3936	Milton-Freewater Elementary School District 31 Stanfield School District	6/30/2013 6/30/2016	Proportion	5.6 5.3	1.6 4.3	(294,541)	(238,967)		106 (55,574)		(55,574)	(55,574)	(16,671)	
3942	Stanfield School District	6/30/2016	Contribution	5.3	4.3	(124,050)	(100,644)		(23,406)	(23,406)	(23,406)	(23,406)		
	Clarifica Control District	0/00/2010	Proportion	5.3	3.3	302,164	188,140	57,012	57,012	57,012	57,012	17,104	(1,020)	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expens
3942 3942	Stanfield School District Stanfield School District	6/30/2015	Contribution	5.3	3.3 2.4	(154,282)	(96,062)	(29,110)	(29,110)		(29,110)	(8,732)	0	
3942	Stanfield School District Stanfield School District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(75,501) 27,301	(33,555) 12,133	(13,982) 5,056	(13,982) 5,056	(13,982) 5,056	(5,591) 2,021	0	0	
3942	Stanfield School District	6/30/2013	Contribution	5.6	1.6	(32,917)	(9,405)		(5.878)		2,021	0	0	
3944	Ukiah School	6/30/2016	Proportion	5.3	4.3	(77,763)	(63,091)	(14,672)	(14,672)		(14,672)	(14,672)	(4,403)	
3944	Ukiah School	6/30/2016	Contribution	5.3	4.3	41,115	33,357	7,758	7,758	7,758	7,758	7,758	2,325	
3944	Ukiah School	6/30/2015	Proportion	5.3	3.3	(58,621)	(36,499)		(11,061)		(11,061)	(3,316)	0	
3944	Ukiah School	6/30/2015	Contribution	5.3	3.3	(1,407)	(877)	(265)	(265)		(265)	(82)	0	
3944	Ukiah School	6/30/2014	Proportion	5.4	2.4	(43,602)	(19,380)	(8,074)	(8,074)	(8,074)	(3,232)	o´	0	
3944	Ukiah School	6/30/2014	Contribution	5.4	2.4	(3,649)	(1,621)	(676)	(676)	(676)	(269)	0	0	
3944	Ukiah School	6/30/2013	Contribution	5.6	1.6	(5,393)	(1,541)	(963)	(963)		0	0	0	
3957	Helix School District	6/30/2016	Proportion	5.3	4.3	(61,269)	(49,709)	(11,560)	(11,560)		(11,560)	(11,560)	(3,469)	
3957	Helix School District	6/30/2016	Contribution	5.3	4.3	40,792	33,095	7,697	7,697	7,697	7,697	7,697	2,307	
3957	Helix School District	6/30/2015	Proportion	5.3	3.3	(30,184)	(18,794)	(5,695)	(5,695)		(5,695)	(1,709)	0	
3957	Helix School District	6/30/2015	Contribution	5.3	3.3 2.4	28,424	17,698	5,363	5,363	5,363	5,363	1,609	0	
3957 3957	Helix School District	6/30/2014	Proportion	5.4 5.4	2.4	(22,470)	(9,987)	(4,161) 1.376	(4,161)	(4,161) 1,376	(1,665)	0	0	
3957 3957	Helix School District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	7,430 10.402	3,302 2,970		1,376		550	0	0	
395 <i>7</i> 3958	Helix School District Pilot Rock School District 2R	6/30/2013 6/30/2016	Contribution Proportion	5.6	1.6 4.3	(189,638)	2,970 (153,857)	1,858 (35,781)	1,858 (35,781)	1,112 (35,781)	(35,781)	(35,781)	(10,733)	
3958	Pilot Rock School District 2R Pilot Rock School District 2R	6/30/2016	Contribution	5.3	4.3	(189,638)	(34,038)	(35,781)	(35,781)		(35,781)	(35,781)	(2.374)	
3958	Pilot Rock School District 2R	6/30/2015	Proportion	5.3	3.3	24.516	15,264	4.626	4.626	4,626	4.626	1.386	(2,3/4)	
3958	Pilot Rock School District 2R	6/30/2015	Contribution	5.3	3.3	(42,901)	(26,711)		(8,095)		(8,095)	(2,426)	0	
3958	Pilot Rock School District 2R	6/30/2014	Proportion	5.4	2.4	78,500	34,889	14,537	14,537	14,537	5,815	0	0	
3958	Pilot Rock School District 2R	6/30/2014	Contribution	5.4	2.4	(10,061)	(4.472)		(1,863)		(746)	0	0	
3958	Pilot Rock School District 2R	6/30/2013	Contribution	5.6	1.6	55,021	15,721	9,825	9,825	5,896	° o′	0	0	
3959	Mcloughlin Union High School District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
3959	Mcloughlin Union High School District	6/30/2014	Contribution	5.4	2.4	2,674	1,189	495	495	495	199	0	0	
3965	La Grande Public Schools	6/30/2016	Proportion	5.3	4.3	(145,939)	(118,403)		(27,536)		(27,536)	(27,536)	(8,259)	
3965	La Grande Public Schools	6/30/2016	Contribution	5.3	4.3	(225,396)	(182,868)	(42,528)	(42,528)		(42,528)	(42,528)	(12,756)	
3965	La Grande Public Schools	6/30/2015	Proportion	5.3	3.3	164,712	102,556	31,078	31,078	31,078	31,078	9,322	0	
3965 3965	La Grande Public Schools	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(270,163)	(168,215)	(50,974)	(50,974)		(50,974)	(15,293)	0	
3965 3965	La Grande Public Schools	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(141,405) (17,299)	(62,847) (7,687)	(26,186) (3,204)	(26,186) (3,204)		(10,475)	0	0	
3965	La Grande Public Schools La Grande Public Schools	6/30/2014 6/30/2013	Contribution	5.4 5.6	2.4 1.6	39,160	11,188	(3,204)	(3,204)	(3,204) 4,195	(1,279)	0	0	
3966	Union County School District	6/30/2016	Proportion	5.3	4.3	(23,149)	(18,781)	(4,368)	(4,368)		(4,368)	(4,368)	(1,309)	
3966	Union County School District	6/30/2016	Contribution	5.3	4.3	(46,288)	(37,554)	(8,734)	(8,734)		(8,734)	(8,734)	(2,618)	
3966	Union County School District	6/30/2015	Proportion	5.3	3.3	122,375	76,195	23,090	23,090	23,090	23,090	6,925	(2,010)	
3966	Union County School District	6/30/2015	Contribution	5.3	3.3	(48,904)	(30,450)	(9,227)	(9,227)		(9,227)	(2,769)	0	
3966	Union County School District	6/30/2014	Proportion	5.4	2.4	(151,531)	(67,348)	(28,061)	(28,061)	(28,061)	(11,226)	(_,, 55)	0	
3966	Union County School District	6/30/2014	Contribution	5.4	2.4	67,152	29,844	12,436	12,436	12,436	4,972	0	0	
3966	Union County School District	6/30/2013	Contribution	5.6	1.6	(18,624)	(5,320)	(3,326)	(3,326)	(1,994)	0	0	0	
3967	North Powder School District	6/30/2016	Proportion	5.3	4.3	(478,828)	(388,483)	(90,345)	(90,345)	(90,345)	(90,345)	(90,345)	(27,103)	
3967	North Powder School District	6/30/2016	Contribution	5.3	4.3	111,412	90,391	21,021	21,021	21,021	21,021	21,021	6,307	
3967	North Powder School District	6/30/2015	Proportion	5.3	3.3	(185,911)	(115,755)		(35,078)		(35,078)	(10,521)	0	
3967	North Powder School District	6/30/2015	Contribution	5.3	3.3	24,607	15,321	4,643	4,643	4,643	4,643	1,392	0	
3967	North Powder School District	6/30/2014	Proportion	5.4	2.4	(85,572)	(38,031)	(15,847)	(15,847)		(6,337)	0	0	
3967	North Powder School District	6/30/2014	Contribution	5.4	2.4	(12,899)	(5,732)	(2,389)	(2,389)		(954)	0	0	
3967	North Powder School District	6/30/2013	Contribution	5.6	1.6	(79,998)	(22,858)	(14,285)	(14,285)		(05.050)	(05.050)	0	
3969 3969	Imbler School District	6/30/2016	Proportion	5.3 5.3	4.3 4.3	(135,947) 35.712	(110,297)	(25,650)	(25,650)	(25,650) 6,738	(25,650)	(25,650)	(7,697) 2,022	
3969 3969	Imbler School District Imbler School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	35,712 (218,722)	28,974 (136,186)	6,738 (41,268)	6,738 (41,268)		6,738 (41,268)	6,738 (12,382)	2,022	
3969 3969	Imbler School District Imbler School District	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(218,722) 154.073	(136,186) 95,933	(41,268)	(41,268)	(41,268)	(41,268)	(12,382) 8.723	0	
3969	Imbler School District	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(49,323)	(21,921)	(9,134)	(9,134)		(3,653)	8,723	0	
3969	Imbler School District	6/30/2014	Contribution	5.4	2.4	28,278	12.567	5,237	5,237	5.237	2,093	0	0	
3969	Imbler School District	6/30/2013	Contribution	5.6	1.6	17,429	4,981	3,112	3,112	1,869	2,093	0	0	
3970	Cove School District	6/30/2016	Proportion	5.3	4.3	5,088	4,128	960	960	960	960	960	288	
3970	Cove School District	6/30/2016	Contribution	5.3	4.3	90,545	73,461	17,084	17,084	17,084	17,084	17,084	5,125	
3970	Cove School District	6/30/2015	Proportion	5.3	3.3	(465,423)	(289,791)	(87,816)	(87,816)		(87,816)	(26,343)	0,120	
3970	Cove School District	6/30/2015	Contribution	5.3	3.3	94,113	58,599	17,757	17,757	17,757	17,757	5,328	0	
3970	Cove School District	6/30/2014	Proportion	5.4	2.4	(6,246)	(2,775)	(1,157)	(1,157)		(461)	0	0	
3970	Cove School District	6/30/2014	Contribution	5.4	2.4	(31,886)	(14,171)		(5,905)		(2,361)	0	0	
3970	Cove School District	6/30/2013	Contribution	5.6	1.6	23,798	6,798	4,250	4,250	2,548	0	0	0	
		6/30/2016	Proportion	5.3	4.3	6.787	5,506	1,281	1,281	1,281	1,281	1,281	382	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral A	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
3973	Elgin School District 23	6/30/2016	Contribution	5.3	4.3	104,749	84,985	19,764	19,764	19,764	19,764	19,764	5,929	Cabooquoni Expono
3973	Elgin School District 23	6/30/2015	Proportion	5.3	3.3	(168,736)	(105,062)	(31,837)	(31,837)		(31,837)	(9,551)	0	
3973	Elgin School District 23	6/30/2015	Contribution	5.3	3.3	92,334	57,490	17,422	17,422	17,422	17,422	5,224	0	(
3973	Elgin School District 23	6/30/2014	Proportion	5.4	2.4	(178,359)	(79,272)		(33,029)		(13,214)	0	0	(
3973	Elgin School District 23	6/30/2014	Contribution	5.4	2.4	26,831	11,924	4,969	4,969	4,969	1,986	0	0	(
3973	Elgin School District 23	6/30/2013	Contribution	5.6	1.6	2,571	735	459	459	276	0 (05.440)	0	0	(
3986	Joseph School District 6	6/30/2016	Proportion	5.3	4.3	(187,846)	(152,403)	(35,443)	(35,443)		(35,443)	(35,443)	(10,631)	(
3986	Joseph School District 6	6/30/2016	Contribution	5.3 5.3	4.3 3.3	144,471	117,212	27,259	27,259	27,259	27,259	27,259	8,176	9
3986 3986	Joseph School District 6 Joseph School District 6	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(181,632) 59.904	(113,092) 37,298	(34,270) 11,303	(34,270) 11,303	(34,270) 11,303	(34,270) 11.303	(10,282) 3,389	0	
3986	Joseph School District 6	6/30/2014	Proportion	5.4	2.4	(10,290)	(4,572)		(1,906)		(760)	3,309	0	
3986	Joseph School District 6	6/30/2014	Contribution	5.4	2.4	5.080	2,257	941	941	941	375	0	0	
3986	Joseph School District 6	6/30/2013	Contribution	5.6	1.6	(49,047)	(14,015)	(8,758)	(8,758)		0	0	0	
3990	Wallowa School	6/30/2016	Proportion	5.3	4.3	(16,675)	(13,529)	(3,146)	(3,146)		(3,146)	(3,146)	(945)	
3990	Wallowa School	6/30/2016	Contribution	5.3	4.3	81,011	65,726	15,285	15,285	15,285	15,285	15,285	4,586	
3990	Wallowa School	6/30/2015	Proportion	5.3	3.3	(507,272)	(315,848)	(95,712)	(95,712)	(95,712)	(95,712)	(28,712)	0	(
3990	Wallowa School	6/30/2015	Contribution	5.3	3.3	18,129	11,287	3,421	3,421	3,421	3,421	1,024	0	(
3990	Wallowa School	6/30/2014	Proportion	5.4	2.4	9,424	4,189	1,745	1,745	1,745	699	0	0	(
3990	Wallowa School	6/30/2014	Contribution	5.4	2.4	(45,851)	(20,378)	(8,491)	(8,491)	(8,491)	(3,396)	0	0	
3990	Wallowa School	6/30/2013	Contribution	5.6	1.6	18,982	5,422	3,390	3,390	2,032	0 (50 000)	0	0	
3993 3993	Enterprise School District 21	6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(266,062) 107,821	(215,862) 87,477	(50,200) 20,344	(50,200) 20,344	(50,200) 20,344	(50,200) 20,344	(50,200) 20,344	(15,062) 6,101	9
3993	Enterprise School District 21 Enterprise School District 21	6/30/2016 6/30/2015	Proportion	5.3	4.3 3.3	(438,813)	(273,223)	(82,795)	(82,795)		(82,795)	(24,838)	6,101	
3993	Enterprise School District 21	6/30/2015	Contribution	5.3	3.3	156,887	97,685	29,601	29,601	29,601	29,601	8,882	0	
3993	Enterprise School District 21	6/30/2014	Proportion	5.4	2.4	(80,855)	(35,936)	(14,973)	(14,973)		(5,990)	0,002	0	
3993	Enterprise School District 21	6/30/2014	Contribution	5.4	2.4	(28,129)	(12,502)	(5,209)	(5,209)		(2,084)	0	0	
3993	Enterprise School District 21	6/30/2013	Contribution	5.6	1.6	(59,815)	(17,091)	(10,681)	(10,681)		0	0	0	
4003	Troy School District 54	6/30/2016	Proportion	5.3	4.3	(3,469)	(2,814)		(655)		(655)	(655)	(194)	
4003	Troy School District 54	6/30/2016	Contribution	5.3	4.3	1,085	880	205	205	205	205	205	60	
4003	Troy School District 54	6/30/2015	Proportion	5.3	3.3	(7,670)	(4,776)	(1,447)	(1,447)	(1,447)	(1,447)	(435)	0	
4003	Troy School District 54	6/30/2015	Contribution	5.3	3.3	1,049	653	198	198	198	198	59	0	(
4003	Troy School District 54	6/30/2014	Proportion	5.4	2.4	19,144	8,509	3,545	3,545	3,545	1,419	0	0	(
4003	Troy School District 54	6/30/2014	Contribution	5.4	2.4	(3,118)	(1,387)	(577)	(577)		(233)	0	0	(
4003	Troy School District 54	6/30/2013	Contribution	5.6	1.6	8,917	2,549	1,592	1,592	957	0	0	0	(
4008 4008	Chenowith School District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
4008	Chenowith School District Chenowith School District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	
4008	Chenowith School District	6/30/2015	Contribution	5.3	3.3	4,382	2,728	827	827	827	827	247	0	
4008	Chenowith School District	6/30/2014	Proportion	5.4	2.4	1,002	2,720	021	027	027	027	0	0	
4008	Chenowith School District	6/30/2014	Contribution	5.4	2.4	5.794	2.575	1.073	1.073	1.073	429	0	0	
4008	Chenowith School District	6/30/2013	Contribution	5.6	1.6	9,867	2,819	1,762	1,762	1,057	0	0	0	
4012	Dufur Schools	6/30/2016	Proportion	5.3	4.3	(275,169)	(223,250)	(51,919)	(51,919)	(51,919)	(51,919)	(51,919)	(15,574)	
4012	Dufur Schools	6/30/2016	Contribution	5.3	4.3	110,989	90,048	20,941	20,941	20,941	20,941	20,941	6,284	(
4012	Dufur Schools	6/30/2015	Proportion	5.3	3.3	(99,730)	(62,096)	(18,817)	(18,817)		(18,817)	(5,645)	0	(
4012	Dufur Schools	6/30/2015	Contribution	5.3	3.3	62,635	38,999	11,818	11,818	11,818	11,818	3,545	0	(
4012	Dufur Schools	6/30/2014	Proportion	5.4	2.4	(14,580)	(6,480)	(2,700)	(2,700)		(1,080)	0	0	(
4012	Dufur Schools	6/30/2014	Contribution	5.4	2.4	9,221	4,097	1,708	1,708	1,708	681	0	0	(
4012	Dufur Schools	6/30/2013	Contribution	5.6	1.6 4.3	36,916	10,548	6,592	6,592	3,956	0	0	0	9
4022 4022	Maupin Grade School 84 Maupin Grade School 84	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	0	0	0	0	0	0	0	0	
4022	Maupin Grade School 84 Maupin Grade School 84	6/30/2015	Proportion	5.3 5.3	4.3	0	0	0	0	0	0	0	0	
4022	Maupin Grade School 84	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
4022	Maupin Grade School 84	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
4022	Maupin Grade School 84	6/30/2014	Contribution	5.4	2.4	263	116	49	49	49	18	0	0	
4025	West Union School District 1	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
4025	West Union School District 1	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
4025	West Union School District 1	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
4025	West Union School District 1	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
4025	West Union School District 1	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	
4025	West Union School District 1	6/30/2014	Contribution	5.4	2.4	50	23	9	9	9	5	0	0	
4030	Hillsboro Elementary School District 7	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
4030	Hillsboro Elementary School District 7	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
4030	Hillsboro Elementary School District 7	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
4030	Hillsboro Elementary School District 7	6/30/2015	Contribution	5.3	3.3 2.4	6,677	4,157	1,260	1,260	1,260	1,260	377	0	
4030	Hillsboro Elementary School District 7 Hillsboro Elementary School District 7	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	0 6,091	0 2,707	1,128	1,128	1,128	451	0	0	
4030														



Exhibit I

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

June 30, 2017 Measurement Date

Formi		Beginning of Measurement	0	Out :	Paradata 4 4 4	Original D. 1	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4034	Gaston Public Schools	6/30/2016	Contribution	5.3	4.3	(272,170)	(220,817)		(51,353)		(51,353)	(51,353)	(15,405)	0
4034	Gaston Public Schools	6/30/2015	Proportion	5.3	3.3	992,226	617,802	187,212	187,212	187,212	187,212	56,166	0	0
4034	Gaston Public Schools	6/30/2015	Contribution	5.3	3.3	(202,295)	(125,957)	(38,169)	(38,169)		(38,169)	(11,450)	0	0
4034	Gaston Public Schools	6/30/2014	Proportion	5.4	2.4	(34,393)	(15,286)	(6,369)	(6,369)	(6,369)	(2,548)	0	0	0
4034	Gaston Public Schools	6/30/2014	Contribution	5.4	2.4	7,998	3,555	1,481	1,481	1,481	593	0	0	0
4034	Gaston Public Schools	6/30/2013	Contribution	5.6	1.6	(15,583)	(4,451)	(2,783)	(2,783)		0	0	0	0
4035	Banks School District	6/30/2016	Proportion	5.3	4.3	304,582	247,114	57,468	57,468	57,468	57,468	57,468	17,242	0
4035	Banks School District	6/30/2016	Contribution	5.3	4.3	36,910	29,946	6,964	6,964	6,964	6,964	6,964	2,090	0
4035	Banks School District	6/30/2015	Proportion	5.3	3.3	(91,040)	(56,686)	(17,177)	(17,177)	(17,177)	(17,177)	(5,155)	0	0
4035	Banks School District	6/30/2015	Contribution	5.3	3.3	117,995	73,469	22,263	22,263	22,263	22,263	6,680	0	0
4035	Banks School District	6/30/2014	Proportion	5.4	2.4	(3,630)	(1,614)	(672) 3.907	(672) 3.907	(672) 3.907	(270)	0	0	0
4035 4035	Banks School District Banks School District	6/30/2014	Contribution Contribution	5.4	2.4 1.6	21,097	9,376	3,907 4.646			1,562	0	0	0
		6/30/2013		5.6		26,017	7,433	4,646	4,646	2,787	•	•	0	0
4047 4047	Reedville School District 29	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
	Reedville School District 29	6/30/2015	Proportion	5.3	3.3	5.504	0 400	4.040	4 040	4 040	4.040	0	0	0
4047 4047	Reedville School District 29 Reedville School District 29	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	5,561 0	3,463	1,049	1,049	1,049	1,049	316 0	0	0
4047 4047	Reedville School District 29 Reedville School District 29	6/30/2014	Proportion Contribution	5.4 5.4	2.4	3,076	1,366	570	570	570	226	0	0	0
4047 4047	Reedville School District 29 Reedville School District 29	6/30/2014	Contribution	5.4 5.6	2.4 1.6	1,199	1,366	570 214	214	570 129	226	0	0	0
4047 4055	Groner School	6/30/2013	Proportion	5.6 5.3	1.6 4.3	1,199	343	214	214	129	0	0	0	0
4055	Groner School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4055 4055	Groner School	6/30/2015	Proportion	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2015	Contribution	5.3	3.3	422	262	80	80	80	80	22	0	0
4055	Groner School	6/30/2014	Proportion	5.4	2.4	1422	0	00	0	0	0	0	0	0
4055	Groner School	6/30/2014	Contribution	5.4	2.4	336	150	62	62	62	26	0	0	0
4062	Beaverton School District	6/30/2016	Proportion	5.3	4.3	16,269,451	13,199,743	3,069,708	3,069,708	3,069,708	3,069,708	3,069,708	920,911	0
4062	Beaverton School District	6/30/2016	Contribution	5.3	4.3	(5,287,953)	(4,290,226)	(997,727)	(997,727)	(997,727)	(997,727)	(997,727)	(299,318)	0
4062	Beaverton School District	6/30/2015	Proportion	5.3	3.3	12,347,011	7,687,761	2,329,625	2,329,625	2,329,625	2,329,625	698,886	(233,510)	0
4062	Beaverton School District	6/30/2015	Contribution	5.3	3.3	(2,390,264)	(1,488,278)	(450,993)	(450,993)	(450,993)	(450,993)	(135,299)	0	0
4062	Beaverton School District	6/30/2014	Proportion	5.4	2.4	(14,033,489)	(6,237,107)	(2,598,794)	(2,598,794)	(2,598,794)	(1,039,519)	0	0	0
4062	Beaverton School District	6/30/2014	Contribution	5.4	2.4	85,542,435	38,018,859	15,841,192	15.841.192	15,841,192	6,336,475	0	0	0
4062	Beaverton School District	6/30/2013	Contribution	5.6	1.6	2,072,535	592,151	370,096	370,096	222,055	0	0	0	0
4080	North Plains School District 70	6/30/2016	Proportion	5.3	4.3	2,012,000	002,101	0.0,000	0.0,000	000,222	0	0	0	0
4080	North Plains School District 70	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Contribution	5.4	2.4	1,369	607	254	254	254	99	0	0	0
4105	Hillsboro Union High School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Contribution	5.3	3.3	9,170	5,710	1,730	1,730	1,730	1,730	520	0	0
4105	Hillsboro Union High School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2014	Contribution	5.4	2.4	9,308	4,136	1,724	1,724	1,724	688	0	0	0
4109	Spray School District 1	6/30/2016	Proportion	5.3	4.3	(51,383)	(41,688)	(9,695)	(9,695)		(9,695)	(9,695)	(2,908)	0
4109	Spray School District 1	6/30/2016	Contribution	5.3	4.3	(3,999)	(3,244)		(755)		(755)	(755)	(224)	0
4109	Spray School District 1	6/30/2015	Proportion	5.3	3.3	(5,227)	(3,255)		(986)	(986)	(986)	(297)	0	0
4109	Spray School District 1	6/30/2015	Contribution	5.3	3.3	25,468	15,858	4,805	4,805	4,805	4,805	1,443	0	0
4109	Spray School District 1	6/30/2014	Proportion	5.4	2.4	(40,812)	(18,138)		(7,558)		(3,022)	0	0	0
4109	Spray School District 1	6/30/2014	Contribution	5.4	2.4	8,204	3,647	1,519	1,519	1,519	609	0	0	0
4109	Spray School District 1	6/30/2013	Contribution	5.6	1.6	9,638	2,754	1,721	1,721	1,033	0	0	. 0	0
4114	Fossil School District 21J	6/30/2016	Proportion	5.3	4.3	203,637	165,215	38,422	38,422	38,422	38,422	38,422	11,527	0
4114	Fossil School District 21J	6/30/2016	Contribution	5.3	4.3	110,343	89,524	20,819	20,819	20,819	20,819	20,819	6,248	0
4114	Fossil School District 21J	6/30/2015	Proportion	5.3	3.3	(97,980)	(61,006)	(18,487)	(18,487)	(18,487)	(18,487)	(5,545)	0	0
4114	Fossil School District 21J	6/30/2015	Contribution	5.3	3.3	114,932	71,562	21,685	21,685	21,685	21,685	6,507	0	0
4114	Fossil School District 21J	6/30/2014	Proportion	5.4	2.4	(7,330)	(3,259)	(1,357)	(1,357)	(1,357)	(545)	0	0	0
4114	Fossil School District 21J	6/30/2014	Contribution	5.4	2.4	25,106	11,159	4,649	4,649	4,649	1,861	0	0	0
4114	Fossil School District 21J	6/30/2013	Contribution	5.6	1.6	29,770	8,506	5,316	5,316	3,190	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Proportion	5.3	3.3	0	0		0			0	0	0
4128	Yamhill Grade School	6/30/2015	Contribution	5.3	3.3	868	540	164	164	164	164	48	0	0
4128	Yamhill Grade School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2014	Contribution	5.4	2.4	2,075	923	384	384	384	155	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	5.3	4.3	2,858,065	2,318,807	539,258	539,258	539,258	539,258	539,258	161,775	0
4135	Newberg School District 29Jt	6/30/2016	Contribution	5.3	4.3	(1,552,770)	(1,259,795)	(292,975)	(292,975)	(292,975)	(292,975)	(292,975)	(87,895)	0



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number 4135	Employer Name Newberg School District 29Jt	Recognition 6/30/2015	Specific Deferral A Proportion	5.3	Period 3.3	Outflow/(Inflow) 1,514,435	Outflow/(Inflow) 942,951	Expense 285,742	Expense 285,742	Expense 285,742	Expense 285,742	Expense 85,725	Expense	Subsequent Expense
4135	Newberg School District 29Jt	6/30/2015	Contribution	5.3	3.3	(906,326)	(564,316)		(171,005)		(171,005)	(51,301)	0	0
4135	Newberg School District 29Jt	6/30/2014	Proportion	5.4	2.4	343,403	152,624	63,593	63,593	63,593	25,438	(31,301)	0	0
4135	Newberg School District 29Jt	6/30/2014	Contribution	5.4	2.4	(206,224)	(91,654)		(38,190)	(38,190)	(15,274)	0	0	Ö
4135	Newberg School District 29Jt	6/30/2013	Contribution	5.6	1.6	131,567	37,591	23,494	23,494	14,097	0	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	5.3	4.3	(1,934,225)	(1,569,277)		(364,948)	(364,948)	(364,948)	(364,948)	(109,485)	0
4142	McMinnville Schools	6/30/2016	Contribution	5.3	4.3	(149,982)	(121,684)		(28,298)	(28,298)	(28,298)	(28,298)	(8,492)	0
4142	McMinnville Schools	6/30/2015	Proportion	5.3	3.3	(881,174)	(548,656)	(166,259)	(166,259)	(166,259)	(166,259)	(49,879)	0	0
4142	McMinnville Schools	6/30/2015	Contribution	5.3	3.3	(118,148)	(73,564)	(22,292)	(22,292)	(22,292)	(22,292)	(6,688)	0	0
4142	McMinnville Schools	6/30/2014	Proportion	5.4	2.4	12,324	5,478	2,282	2,282	2,282	914	0	0	0
4142	McMinnville Schools	6/30/2014	Contribution	5.4	2.4	(282,102)	(125,379)		(52,241)	(52,241)	(20,897)	0	0	0
4142	McMinnville Schools	6/30/2013	Contribution	5.6	1.6	236,658	67,618	42,260	42,260	25,358	(400.440)	0	(50.000)	0
4144	Sheridan School District 48J	6/30/2016	Proportion	5.3	4.3	(1,057,072)	(857,624)		(199,448)	(199,448)	(199,448)	(199,448)		0
4144 4144	Sheridan School District 48J Sheridan School District 48J	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	257,529 (972,961)	208,939 (605,805)	48,590 (183,578)	48,590 (183,578)	48,590	48,590 (183,578)	48,590 (55,071)	14,579	0
4144	Sheridan School District 48J	6/30/2015	Proportion Contribution	5.3	3.3	(972,961)	10.769	3.264	(183,578)	(183,578) 3,264	3,264	(55,071)	0	0
4144	Sheridan School District 48J	6/30/2014	Proportion	5.4	3.3 2.4	(21,720)	(9,654)		(4,022)	(4,022)	(1,610)	911	0	0
4144	Sheridan School District 48J	6/30/2014	Contribution	5.4	2.4	(100,312)	(44,584)		(18,576)	(18,576)	(7,432)	0	0	0
4144	Sheridan School District 48J	6/30/2013	Contribution	5.6	1.6	(9,031)	(2,579)		(1,613)		(7,432)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	5.3	4.3	147,145	119,382	27,763	27,763	27,763	27,763	27,763	8,330	0
4166	Yamhill-Carlton School District 1	6/30/2016	Contribution	5.3	4.3	(238,200)	(193,257)		(44,943)	(44,943)	(44,943)	(44,943)	(13,485)	0
4166	Yamhill-Carlton School District 1	6/30/2015	Proportion	5.3	3.3	1,019,681	634,895	192,393	192,393	192,393	192,393	57.716	(.0,400)	0
4166	Yamhill-Carlton School District 1	6/30/2015	Contribution	5.3	3.3	(204,761)	(127,493)		(38,634)	(38,634)	(38,634)	(11,591)	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Proportion	5.4	2.4	(6,256)	(2,779)		(1,159)	(1,159)	(461)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Contribution	5.4	2.4	(44,676)	(19,857)		(8,273)		(3,311)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2013	Contribution	5.6	1.6	(8,891)	(2,539)		(1,588)		0	0	0	0
4185	Lebanon School District Uh-1	6/30/2016	Proportion	5.3	4.3	0	0	0	0	o o	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2016	Contribution	5.3	4.3	0	0	Ö	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Contribution	5.3	3.3	420	262	79	79	79	79	25	0	0
4185	Lebanon School District Uh-1	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2014	Contribution	5.4	2.4	1,648	733	305	305	305	123	0	0	0
4189	Wasco County High School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Proportion	5.4	2.4	0	0		0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Contribution	5.4	2.4	568	253	105	105	105	43	0	0	0
4203	Victor Point School	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4203 4203	Victor Point School Victor Point School	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2015	Proportion Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4203	Victor Point School Victor Point School	6/30/2014	Contribution	5.4	2.4	788	350	146	146	146	58	0	0	0
4218	Curry County Education Service District	6/30/2016	Proportion	5.3	4.3	0	0.00	0	0	140	0	0	0	0
4218	Curry County Education Service District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Proportion	5.4	2.4	ő	0	0	0	ő	ő	0	0	0
4218	Curry County Education Service District	6/30/2014	Contribution	5.4	2.4	1,361	605	252	252	252	101	0	0	0
4219	Grant County Education Service District	6/30/2016	Proportion	5.3	4.3	(250,772)	(203,457)		(47,315)		(47,315)	(47,315)	(14,197)	0
4219	Grant County Education Service District	6/30/2016	Contribution	5.3	4.3	21,229	17,224	4,005	4,005	4,005	4,005	4,005	1,204	0
4219	Grant County Education Service District	6/30/2015	Proportion	5.3	3.3	(87,656)	(54,578)	(16,539)	(16,539)	(16,539)	(16,539)	(4,961)	0	0
4219	Grant County Education Service District	6/30/2015	Contribution	5.3	3.3	19,150	11,924	3,613	3,613	3,613	3,613	1,085	0	0
4219	Grant County Education Service District	6/30/2014	Proportion	5.4	2.4	26,021	11,564	4,819	4,819	4,819	1,926	0	0	0
4219	Grant County Education Service District	6/30/2014	Contribution	5.4	2.4	(11,196)	(4,977)		(2,073)		(831)	0	0	0
4219	Grant County Education Service District	6/30/2013	Contribution	5.6	1.6	9,253	2,645	1,652	1,652	993	0	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	5.3	4.3	21,659	17,572	4,087	4,087	4,087	4,087	4,087	1,224	C
4220	Jefferson County Education Service District	6/30/2016	Contribution	5.3	4.3	38,500	31,236	7,264	7,264	7,264	7,264	7,264	2,180	0
4220	Jefferson County Education Service District	6/30/2015	Proportion	5.3	3.3	(229,993)	(143,203)		(43,395)	(43,395)	(43,395)	(13,018)	0	0
4220	Jefferson County Education Service District	6/30/2015	Contribution	5.3	3.3	53,783	33,487	10,148	10,148	10,148	10,148	3,043	0	C
4220	Jefferson County Education Service District	6/30/2014	Proportion	5.4	2.4	(43,521)	(19,344)		(8,059)	(8,059)	(3,226)	0	0	C
4220	Jefferson County Education Service District	6/30/2014	Contribution	5.4	2.4	(13,404)	(5,958)		(2,482)		(994)	0	0	0
4220	Jefferson County Education Service District	6/30/2013	Contribution	5.6	1.6	1,572	448	281	281	167	0	0	0	0
4221	Marion Education Service District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
	Marion Education Service District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
4221 4221	Marion Education Service District	6/30/2015	Proportion	5.3	3.3	0	0		0			0		



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number 4221	Employer Name  Marion Education Service District	Recognition 6/30/2015	Specific Deferral A Contribution	5.3	3.3	3,997	2,489	Expense 754	Expense 754	Expense 754	Expense 754	Expense 227	Expense	Subsequent Expense
4221	Marion Education Service District	6/30/2014	Proportion	5.4	3.3 2.4	3,997	2,409	754	754	754	754	0	0	(
4221	Marion Education Service District	6/30/2014	Contribution	5.4	2.4	7,259	3,227	1.344	1.344	1.344	539	0	0	(
4223	InterMountain Education Service District	6/30/2016	Proportion	5.3	4.3	(380,286)	(308,534)	(71,752)	(71,752)		(71,752)	(71,752)	(21,526)	Č
4223	InterMountain Education Service District	6/30/2016	Contribution	5.3	4.3	(131,468)	(106,663)	(24,805)	(24,805)	(24,805)	(24,805)	(24,805)	(7,443)	
4223	InterMountain Education Service District	6/30/2015	Proportion	5.3	3.3	(951,155)	(592,229)	(179,463)	(179,463)		(179,463)	(53,840)	o o	Ċ
4223	InterMountain Education Service District	6/30/2015	Contribution	5.3	3.3	(120,920)	(75,290)	(22,815)	(22,815)		(22,815)	(6,845)	0	(
4223	InterMountain Education Service District	6/30/2014	Proportion	5.4	2.4	(320,624)	(142,499)	(59,375)	(59,375)	(59,375)	(23,749)	0	0	(
4223	InterMountain Education Service District	6/30/2014	Contribution	5.4	2.4	(62,185)	(27,637)	(11,516)	(11,516)	(11,516)	(4,605)	0	0	(
4223	InterMountain Education Service District	6/30/2013	Contribution	5.6	1.6	(1,882)	(538)	(336)	(336)	(202)	0	0	0	(
4224	Wallowa County Region 18	6/30/2016	Proportion	5.3	4.3	(252,275)	(204,676)		(47,599)		(47,599)	(47,599)	(14,280)	(
4224	Wallowa County Region 18	6/30/2016	Contribution	5.3	4.3	54,514	44,228	10,286	10,286	10,286	10,286	10,286	3,084	(
4224	Wallowa County Region 18	6/30/2015	Proportion	5.3	3.3	(182,285)	(113,499)	(34,393)	(34,393)	(34,393)	(34,393)	(10,320)	0	(
4224 4224	Wallowa County Region 18	6/30/2015	Contribution	5.3 5.4	3.3 2.4	11,946 14.516	7,438 6.452	2,254 2,688	2,254 2,688	2,254 2,688	2,254 1,076	676	0	(
4224 4224	Wallowa County Region 18	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	14,516 (22,246)	(9,886)	(4,120)	2,688 (4,120)	2,688 (4,120)	1,076	0	0	(
4224	Wallowa County Region 18 Wallowa County Region 18	6/30/2014		5.4 5.6	2.4 1.6	(22,246)	(9,886)	4,120)	(4,120) 4,291	2,577	(1,046)	0	0	(
4224 4225	Washington County Education Service District	6/30/2013	Contribution Proportion	5.6	1.6 4.3	24,032	808,0	4,291	4,291	2,5//	0	0	0	(
4225 4225	Washington County Education Service District Washington County Education Service District	6/30/2016	Contribution	5.3	4.3 4.3	0	0	0	0	0	0	0	0	
4225	Washington County Education Service District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
4225	Washington County Education Service District	6/30/2015	Contribution	5.3	3.3	1,730	1,078	326	326	326	326	100	0	
4225	Washington County Education Service District	6/30/2014	Proportion	5.4	2.4	0	1,576	0	0	0 0	0	0	0	
4225	Washington County Education Service District	6/30/2014	Contribution	5.4	2.4	2,401	1,066	445	445	445	176	0	0	
4226	North Central Education Service District	6/30/2016	Proportion	5.3	4.3	(353,058)	(286,443)	(66,615)	(66,615)		(66,615)	(66,615)	(19,983)	
4226	North Central Education Service District	6/30/2016	Contribution	5.3	4.3	37,313	30,273	7,040	7,040	7,040	7,040	7,040	2,113	
4226	North Central Education Service District	6/30/2015	Proportion	5.3	3.3	(94,060)	(58,566)	(17,747)	(17,747)	(17,747)	(17,747)	(5,325)	0	
4226	North Central Education Service District	6/30/2015	Contribution	5.3	3.3	(4,033)	(2,511)	(761)	(761)	(761)	(761)	(228)	0	
4226	North Central Education Service District	6/30/2014	Proportion	5.4	2.4	(271)	(121)		(50)	(50)	(21)	o´	Ō	
4226	North Central Education Service District	6/30/2014	Contribution	5.4	2.4	3,706	1,648	686	686	686	276	0	0	
4226	North Central Education Service District	6/30/2013	Contribution	5.6	1.6	(7,968)	(2,276)	(1,423)	(1,423)	(853)	0	0	0	
4227	Cascade School District Uh5	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
4227	Cascade School District Uh5	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
4227	Cascade School District Uh5	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
4227	Cascade School District Uh5	6/30/2015	Contribution	5.3	3.3	1,256	782	237	237	237	237	71	0	(
4227	Cascade School District Uh5	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	(
4227	Cascade School District Uh5	6/30/2014	Contribution	5.4	2.4	3,749	1,667	694	694	694	279	0	0	(
4227	Cascade School District Uh5	6/30/2013	Contribution	5.6	1.6	41	13	7	7	6	0	0	0	(
4230	Mari-Linn School District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	(
4230	Mari-Linn School District	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
4230 4230	Mari-Linn School District	6/30/2015	Proportion	5.3 5.3	3.3 3.3	0 1,044	650	0 197	0 197	197	0 197	0 59	0	(
4230 4230	Mari-Linn School District	6/30/2015	Contribution	5.3 5.4	3.3 2.4	1,044	000	197	197	197	197	59	0	(
4230	Mari-Linn School District Mari-Linn School District	6/30/2014 6/30/2014	Proportion Contribution	5.4	2.4	773	344	143	143	143	58	0	0	,
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.3	4.3	(628,216)	(509,685)	(118,531)	(118,531)	(118,531)	(118,531)	(118,531)	(35,561)	
4232	South Coast Education Service District Region 7	6/30/2016	Contribution	5.3	4.3	212,601	172,488	40,113	40,113	40,113	40,113	40,113	12,036	
4232	South Coast Education Service District Region 7 South Coast Education Service District Region 7	6/30/2015	Proportion	5.3	3.3	(806,152)	(501,944)		(152,104)	(152,104)	(152,104)	(45,632)	12,000	
4232	South Coast Education Service District Region 7	6/30/2015	Contribution	5.3	3.3	202,742	126,236	38,253	38,253	38,253	38,253	11,477	0	
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.4	2.4	(362,990)	(161,330)	(67,220)	(67,220)	(67,220)	(26,890)	0	0	
4232	South Coast Education Service District Region 7	6/30/2014	Contribution	5.4	2.4	(36,079)	(16,036)	(6,681)	(6,681)	(6,681)	(2,674)	0	Ō	
4232	South Coast Education Service District Region 7	6/30/2013	Contribution	5.6	1.6	(77,480)	(22,136)		(13,836)	(8,300)	o o	0	0	
4237	Douglas Education Service District	6/30/2016	Proportion	5.3	4.3	(664,446)	(539,079)	(125,367)	(125,367)	(125,367)	(125,367)	(125,367)	(37,611)	
4237	Douglas Education Service District	6/30/2016	Contribution	5.3	4.3	127,233	103,227	24,006	24,006	24,006	24,006	24,006	7,203	
4237	Douglas Education Service District	6/30/2015	Proportion	5.3	3.3	(436,232)	(271,616)	(82,308)	(82,308)	(82,308)	(82,308)	(24,692)	0	
4237	Douglas Education Service District	6/30/2015	Contribution	5.3	3.3	2,640	1,644	498	498	498	498	150	0	
4237	Douglas Education Service District	6/30/2014	Proportion	5.4	2.4	(95,416)	(42,406)		(17,670)		(7,066)	0	0	
4237	Douglas Education Service District	6/30/2014	Contribution	5.4	2.4	(178,135)	(79,171)	(32,988)	(32,988)	(32,988)	(13,195)	0	0	
4237	Douglas Education Service District	6/30/2013	Contribution	5.6	1.6	(27,256)	(7,788)	(4,867)	(4,867)	(2,921)	0	0	0	
4238	Multnomah Education Service District	6/30/2016	Proportion	5.3	4.3	1,019,741	827,337	192,404	192,404	192,404	192,404	192,404	57,721	
4238	Multnomah Education Service District	6/30/2016	Contribution	5.3	4.3	(958,026)	(777,266)	(180,760)	(180,760)	(180,760)	(180,760)	(180,760)	(54,226)	
4238	Multnomah Education Service District	6/30/2015	Proportion	5.3	3.3	(9,676)	(6,024)	(1,826)	(1,826)	(1,826)	(1,826)	(546)	0	
4238	Multnomah Education Service District	6/30/2015	Contribution	5.3	3.3	(460,693)	(286,847)	(86,923)	(86,923)	(86,923)	(86,923)	(26,078)	0	
4238	Multnomah Education Service District	6/30/2014	Proportion	5.4	2.4	(4,159,097)	(1,848,488)	(770,203)	(770,203)	(770,203)	(308,082)	0	0	
4238	Multnomah Education Service District	6/30/2014	Contribution	5.4	2.4	749,413	333,073	138,780	138,780	138,780	55,513	0	0	
4238	Multnomah Education Service District	6/30/2013	Contribution	5.6	1.6	(789,181)	(225,481)	(140,925)	(140,925)	(84,556)	0	0	0	
4251	Clatsop County Education Service District	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
4251	Clatsop County Education Service District Clatsop County Education Service District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	0	0	0	0	0	0	0	0	
4251			Proportion	5.3	3.3	()	0	()	()	0	0	0	()	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2	Measurement Period +3			Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4251	Clatsop County Education Service District	6/30/2015	Contribution	5.3	3.3	2,297	1,431	433	433	433	433	132	0	0
4251 4251	Clatsop County Education Service District Clatsop County Education Service District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	0 955	0 424	0 177	0 177	0 177	0 70	0	0	0
4252	High Desert Education Service District	6/30/2014	Proportion	5.3	4.3	(508,940)	(412,914)		(96,026)	(96,026)	(96,026)	(96,026)	(28,810)	0
4252	High Desert Education Service District	6/30/2016	Contribution	5.3	4.3	(154,565)	(125,402)	(29,163)	(29,163)	(29,163)	(29,163)	(29,163)		0
4252	High Desert Education Service District	6/30/2015	Proportion	5.3	3.3	(151,816)	(94,526)	(28,645)	(28,645)	(28,645)	(28,645)	(8,591)		0
4252	High Desert Education Service District	6/30/2015	Contribution	5.3	3.3	(150,157)	(93,493)	(28,332)	(28,332)	(28,332)	(28,332)	(8,497)	0	0
4252	High Desert Education Service District	6/30/2014	Proportion	5.4	2.4	(265,385)	(117,950)	(49,145)	(49,145)		(19,660)	0	0	0
4252	High Desert Education Service District	6/30/2014	Contribution	5.4 5.6	2.4 1.6	53,087	23,594 14,456	9,831	9,831 9,035	9,831	3,932	0	0	0
4252 4254	High Desert Education Service District Willamette Education Service District	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	50,596 1,041,089	14,456 844,657	9,035 196,432	196,432	5,421 196,432	196,432	196,432	58,929	0
4254	Willamette Education Service District Willamette Education Service District	6/30/2016	Contribution	5.3	4.3	(957,914)	(777,176)	(180,738)	(180,738)	(180,738)	(180,738)	(180,738)		0
4254	Willamette Education Service District	6/30/2015	Proportion	5.3	3.3	954,820	594,510	180,155	180,155	180,155	180,155	54,045	(01,221)	0
4254	Willamette Education Service District	6/30/2015	Contribution	5.3	3.3	(565,253)	(351,949)	(106,652)	(106,652)	(106,652)	(106,652)	(31,993)	0	0
4254	Willamette Education Service District	6/30/2014	Proportion	5.4	2.4	(729,320)	(324,143)	(135,059)	(135,059)	(135,059)	(54,025)	0	0	0
4254	Willamette Education Service District	6/30/2014	Contribution	5.4	2.4	469,013	208,451	86,854	86,854	86,854	34,743	0	0	0
4254	Willamette Education Service District	6/30/2013	Contribution	5.6	1.6	307,124	87,748	54,844	54,844	32,904	0	0	0	0
4258 4258	Hermiston School District 8R	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	812,528 (321,192)	659,221 (260,590)	153,307 (60,602)	153,307 (60,602)	153,307 (60,602)	153,307 (60.602)	153,307 (60,602)	45,993	0
4258 4258	Hermiston School District 8R Hermiston School District 8R	6/30/2016	Proportion	5.3 5.3	4.3 3.3	(321,192)	(260,590)	(309,522)	(309,522)	(309,522)	(60,602)	(60,602)		0
4258 4258	Hermiston School District 8R	6/30/2015	Contribution	5.3 5.3	3.3	(1,640,467)	(1,021,423)		(309,522)	(309,522)	(309,522)	(92,857)		0
4258	Hermiston School District 8R	6/30/2014	Proportion	5.4	2.4	299,892	133,284	55,536	55,536	55,536	22,212	(0,002)	0	0
4258	Hermiston School District 8R	6/30/2014	Contribution	5.4	2.4	(412,150)	(183,178)	(76,324)	(76,324)	(76,324)	(30,530)	0	0	0
4258	Hermiston School District 8R	6/30/2013	Contribution	5.6	1.6	109,176	31,192	19,496	19,496	11,696	0	0	0	0
4259	Clackamas Education Service District	6/30/2016	Proportion	5.3	4.3	(695,229)	(564,054)	(131,175)	(131,175)	(131,175)	(131,175)	(131,175)		0
4259	Clackamas Education Service District	6/30/2016	Contribution	5.3	4.3	(232,924)	(188,976)	(43,948)	(43,948)	(43,948)	(43,948)	(43,948)		0
4259 4259	Clackamas Education Service District	6/30/2015	Proportion	5.3 5.3	3.3 3.3	(1,832,819) (431,079)	(1,141,189) (268,407)	(345,815)	(345,815) (81,336)	(345,815) (81,336)	(345,815) (81,336)	(103,744)		0
4259 4259	Clackamas Education Service District Clackamas Education Service District	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	239,265	(268,407)	(81,336) 44,308	(81,336) 44,308	(81,336) 44,308	(81,336)	(24,399)	0	0
4259	Clackamas Education Service District	6/30/2014	Contribution	5.4	2.4	(612,701)	(272,312)	(113,463)	(113,463)	(113,463)	(45,386)	0	0	0
4259	Clackamas Education Service District	6/30/2013	Contribution	5.6	1.6	225,171	64,335	40,209	40,209	24,126	0	o 0	0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	5.3	4.3	(730,565)	(592,723)	(137,842)	(137,842)	(137,842)	(137,842)	(137,842)	(41,355)	0
4260	Greater Albany School District 8J	6/30/2016	Contribution	5.3	4.3	(532,216)	(431,798)	(100,418)	(100,418)	(100,418)	(100,418)	(100,418)	(30,126)	0
4260	Greater Albany School District 8J	6/30/2015	Proportion	5.3	3.3	225,763	140,569	42,597	42,597	42,597	42,597	12,778	0	0
4260	Greater Albany School District 8J	6/30/2015	Contribution	5.3	3.3	(398,750)	(248,278)	(75,236)	(75,236)	(75,236)	(75,236)	(22,570)	0	0
4260 4260	Greater Albany School District 8J Greater Albany School District 8J	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(183,996) (125,414)	(81,777) (55,739)	(34,073) (23,225)	(34,073) (23,225)	(34,073) (23,225)	(13,631) (9,289)	0	0	0
4260	Greater Albany School District 8J	6/30/2013	Contribution	5.6	1.6	333.968	95,420	59,637	(23,225) 59.637	35,783	(9,209)	0	0	0
4268	Lake Oswego School District	6/30/2016	Proportion	5.3	4.3	740.092	600.452	139,640	139,640	139,640	139.640	139.640	41.892	0
4268	Lake Oswego School District	6/30/2016	Contribution	5.3	4.3	(1,371,236)	(1,112,512)	(258,724)	(258,724)	(258,724)	(258,724)	(258,724)	(77,616)	0
4268	Lake Oswego School District	6/30/2015	Proportion	5.3	3.3	1,091,713	679,745	205,984	205,984	205,984	205,984	61,793	0	0
4268	Lake Oswego School District	6/30/2015	Contribution	5.3	3.3	(1,014,515)	(631,679)	(191,418)	(191,418)	(191,418)	(191,418)	(57,425)	0	0
4268	Lake Oswego School District	6/30/2014	Proportion	5.4	2.4	(119,342)	(53,042)	(22,100)	(22,100)	(22,100)	(8,842)	0	0	0
4268 4268	Lake Oswego School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(214,863) 88,208	(95,496) 25,204	(39,789) 15,751	(39,789) 15,751	(39,789) 9,453	(15,918)	0	0	0
4268 4270	Lake Oswego School District Silver Falls School District	6/30/2016	Proportion	5.8	4.3	322,033	25,204 261,272	60,761	60,761	9,453 60,761	60,761	60,761	18,228	0
4270	Silver Falls School District	6/30/2016	Contribution	5.3	4.3	(656,682)	(532,780)	(123,902)	(123,902)	(123,902)	(123,902)	(123,902)		0
4270	Silver Falls School District	6/30/2015	Proportion	5.3	3.3	(21,334)	(13,284)	(4,025)	(4,025)	(4,025)	(4,025)	(1,209)		0
4270	Silver Falls School District	6/30/2015	Contribution	5.3	3.3	(146,080)	(90,956)	(27,562)	(27,562)	(27,562)	(27,562)	(8,270)	0	0
4270	Silver Falls School District	6/30/2014	Proportion	5.4	2.4	128,224	56,989	23,745	23,745	23,745	9,499	0	0	0
4270 4270	Silver Falls School District	6/30/2014	Contribution	5.4	2.4	(125,051) 129,964	(55,577)	(23,158)	(23,158)	(23,158) 13.924	(9,261)	0	0	0
4270 4271	Silver Falls School District Malheur Education Service District Region 14	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	129,964 (63,274)	37,132 (51,336)	23,208 (11,938)	23,208 (11,938)	13,924 (11,938)	(11,938)	(11,938)	(3,584)	0
4271	Malheur Education Service District Region 14  Malheur Education Service District Region 14	6/30/2016	Contribution	5.3	4.3	133,656	108,438	25,218	25,218	25,218	25,218	25,218	7,566	0
4271	Malheur Education Service District Region 14	6/30/2015	Proportion	5.3	3.3	(392,461)	(244,363)	(74,049)	(74,049)	(74,049)	(74,049)	(22,216)		0
4271	Malheur Education Service District Region 14	6/30/2015	Contribution	5.3	3.3	93,345	58,121	17,612	17,612	17,612	17,612	5,285	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Proportion	5.4	2.4	(12,307)	(5,470)	(2,279)	(2,279)	(2,279)	(912)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Contribution	5.4	2.4	(25,716)	(11,430)	(4,762)	(4,762)		(1,906)	0	0	0
4271	Malheur Education Service District Region 14	6/30/2013	Contribution	5.6	1.6	84,198	24,058	15,035	15,035	9,023	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	5.3	4.3	(1,710,315)	(1,387,614)	(322,701)	(322,701)	(322,701)	(322,701)	(322,701)		0
4272 4272	Linn-Benton-Lincoln Education Service District Linn-Benton-Lincoln Education Service District	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	715,524 (1,266,276)	580,519 (788,436)	135,005 (238,920)	135,005 (238,920)	135,005 (238,920)	135,005 (238,920)	135,005 (71,676)	40,499	0
4272	Linn-Benton-Lincoln Education Service District Linn-Benton-Lincoln Education Service District	6/30/2015	Contribution	5.3 5.3	3.3	(1,266,276) 457,989	(788,436)	(238,920) 86,413	(238,920) 86.413	(238,920) 86.413	(238,920)	(71,676)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Proportion	5.4	2.4	(198,053)	(88,025)	(36,676)	(36,676)	(36,676)	(14,673)	25,524	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Contribution	5.4	2.4	(42,159)	(18,738)	(7,807)	(7,807)	(7,807)	(3,124)	ő	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2013	Contribution	5.6	1.6	84,838	24,238	15,150	15,150	9,088	0	0	0	0
4273	Double O School District	6/30/2016	Proportion	5.3	4.3	11,598	9,410	2,188	2,188	2,188	2,188	2,188	658	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date  Balance of		Recognized in Measurement Period +1	Recognized in Measurement Period +2	Measurement Period +3	Recognized in Measurement Period +4	Recognized in Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period	l Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4273	Double O School District	6/30/2016	Contribution	5.3	4.3	817	663		154		154	154	47	0
4273	Double O School District	6/30/2015	Proportion	5.3	3.3	(4,575)	(2,849)					(260)	0	C
4273	Double O School District	6/30/2015	Contribution	5.3	3.3	2,603	1,621		491	491	491	148	0	(
4273	Double O School District	6/30/2014	Proportion	5.4	2.4	(556)	(247)						0	(
4273	Double O School District	6/30/2014	Contribution	5.4	2.4	1,282	571		237	237	97	0	0	(
4273	Double O School District	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(1,366)	(390)	(244)	(244)	(146)	0	0	0	(
4275 4275	Tillamook County Education Service District Tillamook County Education Service District	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	0	0	0	0	0	0	0	0	(
4275	Tillamook County Education Service District  Tillamook County Education Service District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	(
4275	Tillamook County Education Service District	6/30/2015	Contribution	5.3	3.3	949	591		179	179	179	54	0	
4275	Tillamook County Education Service District	6/30/2014	Proportion	5.4	2.4	0.0	0	0	0		0	0	0	Č
4275	Tillamook County Education Service District	6/30/2014	Contribution	5.4	2.4	2,901	1,290	537	537	537	216	0	0	(
4276	Lane County Education Service District	6/30/2016	Proportion	5.3	4.3	(275,883)	(223,830)					(52,053)	(15,618)	Ċ
4276	Lane County Education Service District	6/30/2016	Contribution	5.3	4.3	31,444	25,511	5,933	5,933	5,933	5,933	5,933	1,779	(
4276	Lane County Education Service District	6/30/2015	Proportion	5.3	3.3	(392,048)	(244,106)	(73,971)	(73,971)	(73,971)	(73,971)	(22,193)	0	(
4276	Lane County Education Service District	6/30/2015	Contribution	5.3	3.3	67,667	42,133	12,767	12,767	12,767	12,767	3,832	0	(
4276	Lane County Education Service District	6/30/2014	Proportion	5.4	2.4	(1,383,971)	(615,098)		(256,291)		(102,516)	0	0	(
4276	Lane County Education Service District	6/30/2014	Contribution	5.4	2.4	136,993	60,886		25,369	25,369	10,148	0	0	(
4276	Lane County Education Service District	6/30/2013	Contribution	5.6	1.6	(320,040)	(91,440)		(57,150)		0	0	0	(
4277	Mitchell School	6/30/2016	Proportion	5.3	4.3	(82,258)	(66,738)				(15,520)	(15,520)	(4,658)	(
4277	Mitchell School	6/30/2016	Contribution	5.3	4.3	14,305	11,606		2,699	2,699	2,699	2,699	810	(
4277	Mitchell School	6/30/2015	Proportion	5.3	3.3	(94,965)	(59,129)		(17,918)		(17,918)	(5,375)	0	C
4277	Mitchell School	6/30/2015	Contribution	5.3	3.3	13,220	8,232		2,494	2,494	2,494	750	0	C
4277	Mitchell School	6/30/2014	Proportion	5.4	2.4	(18,644)	(8,285)		(3,453)		(1,379)	0	0	(
4277	Mitchell School	6/30/2014	Contribution	5.4	2.4	23,096	10,265		4,277	4,277	1,711	0	0	(
4277 4279	Mitchell School	6/30/2013	Contribution	5.6	1.6	(11,523)	(3,291)		(2,058)			0	75.404	(
4279 4279	St Helens School District 502 St Helens School District 502	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	1,333,769 (949,202)	1,082,114 (770,107)		251,655 (179,095)	251,655 (179,095)	251,655 (179,095)	251,655 (179,095)	75,494 (53,727)	(
4279	St Helens School District 502	6/30/2015	Proportion	5.3	3.3	2,187,451	1,361,997		412,727	412,727	412,727	123,816	(55,727)	(
4279	St Helens School District 502	6/30/2015	Contribution	5.3	3.3	(644,432)	(401,250)		(121,591)		(121,591)	(36,477)	0	
4279	St Helens School District 502	6/30/2014	Proportion	5.4	2.4	122,133	54,282		22,617	22,617	9.048	(55,477)	0	Č
4279	St Helens School District 502	6/30/2014	Contribution	5.4	2.4	246.422	109,520		45.634	45,634	18,252	0	0	Č
4279	St Helens School District 502	6/30/2013	Contribution	5.6	1.6	232,486	66,426		41,515	24,911	0	0	0	Ö
4280	Northwest Regional Education Service District	6/30/2016	Proportion	5.3	4.3	(3,823,713)	(3,102,258)				(721,455)	(721,455)	(216,438)	Č
4280	Northwest Regional Education Service District	6/30/2016	Contribution	5.3	4.3	1,444,859	1,172,244		272,615	272,615	272,615	272,615	81,784	Ċ
4280	Northwest Regional Education Service District	6/30/2015	Proportion	5.3	3.3	(6,258,473)	(3,896,785)	(1,180,844)	(1,180,844)	(1,180,844)	(1,180,844)	(354,253)	0	Ċ
4280	Northwest Regional Education Service District	6/30/2015	Contribution	5.3	3.3	758,212	472,094	143,059	143,059	143,059	143,059	42,917	0	C
4280	Northwest Regional Education Service District	6/30/2014	Proportion	5.4	2.4	(528,361)	(234,826)	(97,845)	(97,845)	(97,845)	(39,136)	0	0	C
4280	Northwest Regional Education Service District	6/30/2014	Contribution	5.4	2.4	(356,367)	(158,385)		(65,994)		(26,397)	0	0	0
4280	Northwest Regional Education Service District	6/30/2013	Contribution	5.6	1.6	25,653	7,329		4,581	2,748	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	5.3	4.3	(2,430,805)	(1,972,163)				(458,642)	(458,642)		0
4286	Southern Oregon Education Service District	6/30/2016	Contribution	5.3	4.3	351,764	285,393		66,371	66,371	66,371	66,371	19,909	C
4286	Southern Oregon Education Service District	6/30/2015	Proportion	5.3	3.3	(3,201,201)	(1,993,201)		(604,000)		(604,000)	(181,201)	0	C
4286	Southern Oregon Education Service District	6/30/2015	Contribution	5.3	3.3	666,874	415,224		125,825	125,825	125,825	37,749	0	(
4286 4286	Southern Oregon Education Service District	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(361,884) (720,839)	(160,836)		(67,016) (133,489)		(26,804)	0	0	(
4286	Southern Oregon Education Service District Southern Oregon Education Service District	6/30/2013	Contribution	5.4 5.6	1.6	129,240	(320,372) 36,924		23,079	(133,489) 13,845	(53,394)	0	0	(
4288	Medford School District 549C	6/30/2016	Proportion	5.3	4.3	(1,753,142)	(1,422,360)		(330,782)		(330,782)	(330,782)	(99,232)	(
4288	Medford School District 549C	6/30/2016	Contribution	5.3	4.3	1,077,627	874,301	203,326	203,326	203,326	203,326	203,326	60,997	C
4288	Medford School District 549C	6/30/2015	Proportion	5.3	3.3	(3,969,258)	(2,471,424)					(224,673)	00,557	Č
4288	Medford School District 549C	6/30/2015	Contribution	5.3	3.3	1,004,008	625,138		189,435	189,435	189,435	56,833	0	
4288	Medford School District 549C	6/30/2014	Proportion	5.4	2.4	955,926	424,857		177,023	177,023	70,811	0	0	Ċ
4288	Medford School District 549C	6/30/2014	Contribution	5.4	2.4	(565,881)	(251,502)				(41,916)	0	0	Ċ
4288	Medford School District 549C	6/30/2013	Contribution	5.6	1.6	915,215	261,491		163,431	98,060	0	0	0	(
4291	Dayton Public Schools	6/30/2016	Proportion	5.3	4.3	175,607	142,474	33,133	33,133	33,133	33,133	33,133	9,942	(
4291	Dayton Public Schools	6/30/2016	Contribution	5.3	4.3	(281,356)	(228,270)		(53,086)			(53,086)	(15,926)	(
4291	Dayton Public Schools	6/30/2015	Proportion	5.3	3.3	243,129	151,383		45,873	45,873	45,873	13,764	0	(
4291	Dayton Public Schools	6/30/2015	Contribution	5.3	3.3	(166,969)	(103,961)		(31,504)		(31,504)	(9,449)	0	(
4291	Dayton Public Schools	6/30/2014	Proportion	5.4	2.4	(226,886)	(100,838)				(16,806)	0	0	(
4291	Dayton Public Schools	6/30/2014	Contribution	5.4	2.4	5,534	2,459		1,025		409	0	0	(
4291	Dayton Public Schools	6/30/2013	Contribution	5.6	1.6	(50,986)	(14,566)				0	0	0	
4293	Lake County Education Service District	6/30/2016	Proportion	5.3	4.3	(148,497)	(120,479)		(28,018)		(28,018)	(28,018)	(8,407)	
4293	Lake County Education Service District	6/30/2016	Contribution	5.3	4.3	24,513	19,888		4,625	4,625	4,625	4,625	1,388	
4293	Lake County Education Service District	6/30/2015	Proportion	5.3	3.3	12,719	7,919		2,400	2,400	2,400	719	0	
4293	Lake County Education Service District	6/30/2015	Contribution	5.3	3.3 2.4	7,766 25,890	4,836		1,465 4,794	1,465	1,465	441	0	(
4293	Lake County Education Service District	6/30/2014	Proportion	5.4			11,508			4,794	1,920	•	0	(
4293	Lake County Education Service District	6/30/2014	Contribution	5.4	2.4	1,610	716	298	298	298	120	0	0	



Exhibit I

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

June 30, 2017 Measurement Date

	Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Employer Name  Lake County Education Service District	Recognition 6/30/2013	Specific Deferral Contribution	5.6	d Period 1.6	Outflow/(Inflow) 28,625	Outflow/(Inflow) 8,177	Expense 5,112	Expense 5,112	Expense 3,065	Expense 0	Expense 0	Expense	Subsequent Expense
Harney Education Service District Region XVII	6/30/2016	Proportion	5.3	4.3	(197,718)	(160,413)				(37,305)	-	(11,193)	0
Harney Education Service District Region XVII	6/30/2016	Contribution	5.3	4.3	26,220	21,273	4.947	4.947	4.947	4.947	4.947	1,485	0
Harney Education Service District Region XVII	6/30/2015	Proportion	5.3	3.3	(43,332)	(26,980)	(8,176)			(8,176)			Ö
Harney Education Service District Region XVII	6/30/2015	Contribution	5.3	3.3	20,723	12,903	3,910	3,910	3,910	3,910	1,173	0	0
Harney Education Service District Region XVII	6/30/2014	Proportion	5.4	2.4	(74,047)	(32,911)				(5,487)	0	0	0
Harney Education Service District Region XVII	6/30/2014	Contribution	5.4	2.4	(28,934)	(12,860)		(5,358)		(2,144)	0	0	0
Harney Education Service District Region XVII	6/30/2013	Contribution	5.6	1.6	(13,862)	(3,962)	(2,475)	(2,475)	(1,487)	0	0	0	0
Wasco County Education Service District	6/30/2016	Proportion	5.3	4.3	104,596	84,861	19,735	19,735	19,735	19,735	19,735	5,921	0
Wasco County Education Service District	6/30/2016	Contribution	5.3	4.3	96,071	77,944	18,127	18,127	18,127	18,127	18,127	5,436	0
Wasco County Education Service District	6/30/2015	Proportion	5.3	3.3	(64,043)	(39,875)	(12,084)	(12,084)		(12,084)	(3,623)	0	C
Wasco County Education Service District	6/30/2015	Contribution	5.3	3.3	86,579	53,907	16,336	16,336	16,336	16,336	4,899	0	C
Wasco County Education Service District	6/30/2014	Proportion	5.4	2.4	17,259	7,671	3,196	3,196	3,196	1,279	0	0	0
Wasco County Education Service District Wasco County Education Service District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	25,478 38,439	11,324 10,983	4,718 6.864	4,718 6.864	4,718 4.119	1,888	0	0	C
Yamhill Education Service District	6/30/2016	Proportion	5.8	4.3	38,439	10,983	6,864	0,864	4,119	0	0	0	0
Yamhill Education Service District  Yamhill Education Service District	6/30/2016	Contribution	5.3 5.3	4.3	0	0	0	0	0	0	0	0	(
Yamhill Education Service District	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
Yamhill Education Service District	6/30/2015	Contribution	5.3	3.3	2,291	1,427	432	432	432	432	131	0	C
Yamhill Education Service District	6/30/2014	Proportion	5.4	2.4	2,291	1,427	0	432	432 0	432	0	0	
Yamhill Education Service District	6/30/2014	Contribution	5.4	2.4	1.107	492	205	205	205	82	0	0	0
Amity School District	6/30/2016	Proportion	5.3	4.3	257.176	208,652	48,524	48.524	48,524	48,524	48.524	14,556	Ö
Amity School District	6/30/2016	Contribution	5.3	4.3	(239,282)	(194,134)	(45,148)			(45,148)	(45,148)	(13,542)	0
Amity School District	6/30/2015	Proportion	5.3	3.3	750,673	467,401	141,636	141,636	141,636	141,636	42,493	0	0
Amity School District	6/30/2015	Contribution	5.3	3.3	(179,880)	(112,000)	(33,940)	(33,940)	(33,940)	(33,940)	(10,180)	0	0
Amity School District	6/30/2014	Proportion	5.4	2.4	6,752	3,002	1,250	1,250	1,250	502	0	0	0
Amity School District	6/30/2014	Contribution	5.4	2.4	(56,004)	(24,891)	(10,371)	(10,371)	(10,371)	(4,149)	0	0	C
Amity School District	6/30/2013	Contribution	5.6	1.6	(4,351)	(1,243)	(777)	(777)	(466)	0	0	0	C
Columbia School District 5J	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
Columbia School District 5J	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
Columbia School District 5J	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
Columbia School District 5J	6/30/2015	Contribution	5.3	3.3	2,481	1,545	468	468	468	468	141	0	0
Columbia School District 5J	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0		0	0	0
Columbia School District 5J	6/30/2014	Contribution	5.4	2.4	2,657	1,181	492	492	492	197	0	0	0
Scappoose School District	6/30/2016	Proportion	5.3	4.3	(857,921)	(696,049)	(161,872)			(161,872)	(161,872)		0
Scappoose School District	6/30/2016	Contribution	5.3 5.3	4.3 3.3	557,514 (1,730,558)	452,323	105,191	105,191	105,191	105,191 (326,520)	105,191	31,559	0
Scappoose School District Scappoose School District	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(1,730,558)	(1,077,518) 419,403	(326,520) 127,092	(326,520) 127,092	(326,520) 127,092	(326,520)	(97,958) 38,127	0	0
Scappoose School District	6/30/2014	Proportion	5.4	2.4	(8,880)	(3,948)	(1,644)	(1,644)		(660)	30,127	0	0
Scappoose School District	6/30/2014	Contribution	5.4	2.4	(57,056)	(25,358)	(1,544)	(10,566)		(4,226)	0	0	0
Scappoose School District	6/30/2013	Contribution	5.6	1.6	180,895	51,683	32,303	32,303	19,380	(4,220)	0	0	0
Redmond School District 2J	6/30/2016	Proportion	5.3	4.3	(155,305)	(126,002)	(29,303)	(29,303)		(29,303)	(29,303)	(8,790)	0
Redmond School District 2J	6/30/2016	Contribution	5.3	4.3	(473,658)	(384,289)	(89,369)	(89,369)		(89,369)	(89,369)	(26,813)	0
Redmond School District 2J	6/30/2015	Proportion	5.3	3.3	427,140	265,956	80,592	80,592	80,592	80,592	24,180	(20,0.0)	Ö
Redmond School District 2J	6/30/2015	Contribution	5.3	3.3	(130,119)	(81,017)		(24,551)		(24,551)	(7,364)	0	0
Redmond School District 2J	6/30/2014	Proportion	5.4	2.4	312,656	138,959	57,899	57,899	57,899	23,161	0	0	Ö
Redmond School District 2J	6/30/2014	Contribution	5.4	2.4	3,136	1,393	581	581	581	231	0	0	0
Redmond School District 2J	6/30/2013	Contribution	5.6	1.6	461,433	131,837	82,399	82,399	49,438	0	0	0	0
Reedsport School District	6/30/2016	Proportion	5.3	4.3	(300,635)	(243,911)	(56,724)			(56,724)	(56,724)		0
Reedsport School District	6/30/2016	Contribution	5.3	4.3	(143,188)	(116,171)	(27,017)	(27,017)		(27,017)	(27,017)	(8,103)	0
Reedsport School District	6/30/2015	Proportion	5.3	3.3	443,832	276,348	83,742	83,742	83,742	83,742	25,122	0	0
Reedsport School District	6/30/2015	Contribution	5.3	3.3	(151,056)	(94,054)	(28,501)	(28,501)	(28,501)	(28,501)	(8,551)	0	0
Reedsport School District	6/30/2014	Proportion	5.4	2.4	(230,189)	(102,305)	(42,628)	(42,628)		(17,049)	0	0	0
Reedsport School District	6/30/2014	Contribution	5.4	2.4	61,087	27,151	11,312	11,312	11,312	4,527	0	0	0
Reedsport School District	6/30/2013	Contribution	5.6 5.3	1.6	(32,380)	(9,252)	(5,782)			405.740	405 710	40.700	0
Forest Grove School District	6/30/2016	Proportion	5.3 5.3	4.3 4.3	719,466	583,718	135,748	135,748	135,748	135,748	135,748	40,726	0
Forest Grove School District Forest Grove School District	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	(308,126) 1,079,898	(249,989) 672,390	(58,137) 203,754	(58,137) 203.754	(58,137) 203,754	(58,137) 203,754	(58,137) 61,128	(17,441)	0
Forest Grove School District Forest Grove School District	6/30/2015	Proportion Contribution	5.3 5.3	3.3	1,079,898 (105,853)	(65,909)	(19,972)			203,754 (19,972)	(5,993)	0	(
Forest Grove School District	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(358,677)	(159,411)				(26,567)	(5,993)	0	C
Forest Grove School District	6/30/2014	Contribution	5.4 5.4	2.4	(93,407)	(159,411)	(17,298)			(26,567)	0	0	(
Forest Grove School District	6/30/2013	Contribution	5.4 5.6	1.6	(93,407) 480,356	137,244	(17,298) 85,778	(17,298) 85,778	51,466	(0,917)	0	0	(
Willamina School District 30J	6/30/2016	Proportion	5.3	4.3	159,256	129,208	30,048	30,048	30,048	30,048	30,048	9,016	(
													(
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													(
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Willamina School District 30J Willamina School District 30J Willamina School District 30J Willamina School District 30J		6/30/2016 6/30/2015 6/30/2015 6/30/2014	6/30/2015 Proportion 6/30/2015 Contribution	6/30/2015 Proportion 5.3 6/30/2015 Contribution 5.3	6/30/2015 Proportion 5.3 3.3 6/30/2015 Contribution 5.3 3.3	6/30/2015 Proportion 5.3 3.3 (337,707) 6/30/2015 Contribution 5.3 3.3 (38,685)	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) 6/30/2015 Contribution 5.3 3.3 (38,685) (24,087)	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) (63,718) 6/30/2015 Contribution 5.3 3.3 (38,685) (24,087) (7,299)	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) (63,718) (63,718) (630/2015 Contribution 5.3 3.3 (38,685) (24,087) (7,299) (7,299)	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) (63,718) (63,718) (63,718) (63,718) (63,718) (63,718) (7,299) (7,299) (7,299)	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) (63,718) (63,718) (63,718) (63,718) (63,718) (63,718) (63,718) (63,718) (7,299) (7,29	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) (63,718) (63,718) (63,718) (63,718) (63,718) (19,117) (6/30/2015 Contribution 5.3 3.3 (38,685) (24,087) (7,299) (7,299) (7,299) (7,299) (7,299) (7,299)	6/30/2015 Proportion 5.3 3.3 (337,707) (210,271) (63,718) (63,718) (63,718) (63,718) (63,718) (19,117) 0 (63/0/2015 Contribution 5.3 3.3 (38,685) (24,087) (7,299) (7,299) (7,299) (7,299) (7,299) (2,190) 0



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4314	Willamina School District 30J	6/30/2014	Contribution	5.4	2.4	3,000	1,332	556	556	556	220	0	0	0
4314	Willamina School District 30J	6/30/2013	Contribution	5.6	1.6	77,538	22,154	13,846	13,846	8,308	0	0	0	0
4315	John Day School District	6/30/2016	Proportion	5.3	4.3	232,589	188,704	43,885	43,885	43,885	43,885	43,885	13,164	0
4315	John Day School District	6/30/2016	Contribution	5.3	4.3	(121,128)	(98,274)	(22,854)	(22,854)	(22,854)	(22,854)	(22,854)	(6,858)	0
4315	John Day School District	6/30/2015	Proportion	5.3	3.3	(28,086)	(17,488)	(5,299)	(5,299)	(5,299)	(5,299)	(1,591)	0	0
4315 4315	John Day School District	6/30/2015 6/30/2014	Contribution	5.3	3.3 2.4	35,189 (115,275)	21,911 (51,234)	6,639 (21,347)	6,639 (21,347)	6,639 (21,347)	6,639 (8,540)	1,994	0	0
4315	John Day School District	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(38,473)	(51,234)	(7,125)	(21,347)	(21,347) (7,125)	(2,848)	0	0	0
4315	John Day School District John Day School District	6/30/2013	Contribution	5.6	1.6	50,609	14.461	9.037	9.037	5,424	(2,046)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	5.3	4.3	(4.083.603)	(3,313,112)	(770,491)	(770,491)	(770,491)	(770,491)	(770,491)	(231,148)	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Contribution	5.3	4.3	1,890,661	1,533,933	356,728	356,728	356,728	356,728	356,728	107,021	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Proportion	5.3	3.3	(5,949,988)	(3,704,710)	(1,122,639)	(1,122,639)	(1,122,639)	(1,122,639)	(336,793)	0	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Contribution	5.3	3.3	1,465,916	912,740	276,588	276,588	276,588	276,588	82,976	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Proportion	5.4	2.4	(1,305,917)	(580,409)	(241,836)	(241,836)	(241,836)	(96,737)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Contribution	5.4	2.4	(418,183)	(185,860)	(77,441)	(77,441)	(77,441)	(30,978)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2013	Contribution	5.6	1.6	(1,676,991)	(479,139)	(299,463)	(299,463)	(179,676)	· o	0	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	5.3	4.3	(567,531)	(460,450)	(107,081)	(107,081)	(107,081)	(107,081)	(107,081)	(32,126)	0
4317	Sherwood School District 88J	6/30/2016	Contribution	5.3	4.3	404,211	327,945	76,266	76,266	76,266	76,266	76,266	22,881	0
4317	Sherwood School District 88J	6/30/2015	Proportion	5.3	3.3	(1,822,496)	(1,134,762)	(343,867)	(343,867)	(343,867)	(343,867)	(103,161)	0	0
4317	Sherwood School District 88J	6/30/2015	Contribution	5.3	3.3	456,680	284,348	86,166	86,166	86,166	86,166	25,850	0	0
4317	Sherwood School District 88J	6/30/2014	Proportion	5.4	2.4	(551,136)	(244,950)	(102,062)	(102,062)	(102,062)	(40,826)	0	0	0
4317	Sherwood School District 88J	6/30/2014	Contribution	5.4	2.4	1,206,444	536,196	223,416	223,416	223,416	89,364	0	0	0
4317	Sherwood School District 88J	6/30/2013	Contribution	5.6	1.6	(691,395)	(197,543)	(123,463)	(123,463)	(74,080)	0	0	0	0
4320	Rainier School District 13	6/30/2016	Proportion	5.3	4.3	(224,921)	(182,483)	(42,438)	(42,438)	(42,438)	(42,438)	(42,438)	(12,731)	
4320	Rainier School District 13	6/30/2016	Contribution	5.3	4.3	(188,607)	(153,021)	(35,586)	(35,586)	(35,586)	(35,586)	(35,586)	(10,677)	0
4320	Rainier School District 13	6/30/2015	Proportion	5.3	3.3	340,261	211,861	64,200	64,200	64,200	64,200	19,261	0	0
4320	Rainier School District 13	6/30/2015	Contribution	5.3	3.3	(157,820)	(98,266)	(29,777)	(29,777)	(29,777)	(29,777)	(8,935)	0	0
4320	Rainier School District 13	6/30/2014	Proportion	5.4	2.4	(131,713)	(58,540)	(24,391)	(24,391)	(24,391)	(9,758)	0	0	0
4320	Rainier School District 13	6/30/2014	Contribution	5.4	2.4	19,247	8,555	3,564	3,564	3,564	1,427	0	0	0
4320	Rainier School District 13	6/30/2013	Contribution	5.6	1.6	11,409	3,261	2,037	2,037	1,224	4 400 400	4 400 400	000.000	0
4321 4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	5,846,599 (4,664,834)	4,743,467 (3,784,677)	1,103,132 (880,157)	1,103,132 (880,157)	1,103,132 (880,157)	1,103,132 (880,157)	1,103,132 (880,157)	330,939 (264,049)	
4321	North Clackamas School District 12 North Clackamas School District 12	6/30/2015	Proportion	5.3	3.3	6.092.542	3,793,470	1.149.536	1.149.536	1.149.536	1.149.536	344.862	(204,049)	0
4321	North Clackamas School District 12	6/30/2015	Contribution	5.3	3.3	(2,955,630)	(1,840,298)	(557,666)	(557,666)	(557,666)	(557,666)	(167,300)	0	0
4321	North Clackamas School District 12	6/30/2014	Proportion	5.4	2.4	(176,401)	(78,400)	(32,667)	(32,667)	(32,667)	(13,066)	(107,300)	0	0
4321	North Clackamas School District 12	6/30/2014	Contribution	5.4	2.4	(248,127)	(110,280)	(45,949)	(45,949)	(45,949)	(18,382)	0	0	0
4321	North Clackamas School District 12	6/30/2013	Contribution	5.6	1.6	666,958	190,558	119,100	119,100	71,458	(10,002)	0	0	0
4323	Estacada School District 108	6/30/2016	Proportion	5.3	4.3	(82,666)	(67,069)	(15,597)	(15,597)	(15,597)	(15,597)	(15,597)	(4,681)	0
4323	Estacada School District 108	6/30/2016	Contribution	5.3	4.3	(230,981)	(187,400)	(43,581)	(43,581)	(43,581)	(43,581)	(43,581)	(13,076)	0
4323	Estacada School District 108	6/30/2015	Proportion	5.3	3.3	(343,903)	(214,129)	(64,887)	(64,887)	(64,887)	(64,887)	(19,468)	, o	0
4323	Estacada School District 108	6/30/2015	Contribution	5.3	3.3	(133,587)	(83,177)	(25,205)	(25,205)	(25,205)	(25,205)	(7,562)	0	0
4323	Estacada School District 108	6/30/2014	Proportion	5.4	2.4	(697,874)	(310,166)	(129,236)	(129,236)	(129,236)	(51,694)	0	0	0
4323	Estacada School District 108	6/30/2014	Contribution	5.4	2.4	71,117	31,607	13,170	13,170	13,170	5,267	0	0	0
4323	Estacada School District 108	6/30/2013	Contribution	5.6	1.6	(90,128)	(25,752)	(16,094)	(16,094)	(9,658)	0	0	0	0
4324	Centennial School District 28	6/30/2016	Proportion	5.3	4.3	(5,869,127)	(4,761,745)	(1,107,382)	(1,107,382)	(1,107,382)	(1,107,382)	(1,107,382)	(332,217)	0
4324	Centennial School District 28	6/30/2016	Contribution	5.3	4.3	1,887,143	1,531,078	356,065	356,065	356,065	356,065	356,065	106,818	0
4324	Centennial School District 28	6/30/2015	Proportion	5.3	3.3	(5,347,141)	(3,329,351)	(1,008,895)	(1,008,895)	(1,008,895)	(1,008,895)	(302,666)	0	0
4324	Centennial School District 28	6/30/2015	Contribution	5.3	3.3	1,312,697	817,339	247,679	247,679	247,679	247,679	74,302	0	0
4324 4324	Centennial School District 28	6/30/2014	Proportion	5.4 5.4	2.4 2.4	120,177	53,412	22,255	22,255	22,255	8,902	0	0	0
4324 4324	Centennial School District 28 Centennial School District 28	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	(291,695)	(129,641) 592,492	(54,018)	(54,018)	(54,018)	(21,605)	0	0	0
4324 4326		6/30/2013	Proportion	5.6	1.6 4.3	2,073,728	59∠,492	370,309	370,309	222,183	0	0	0	0
4326	Harney County School District 3 Harney County School District 3	6/30/2016	Contribution	5.3 5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Proportion	5.3	3.3	Ů	0	Ů	0	Ü n	0	0	0	0
4326	Harney County School District 3	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Contribution	5.4	2.4	n	n	n	n	n	n	n	0	n
4326	Harney County School District 3	6/30/2013	Contribution	5.6	1.6	0	0	Ô	0	Ö	0	Ö	0	0
4327	Jordan Valley School District 3	6/30/2016	Proportion	5.3	4.3	(202,030)	(163,911)	(38,119)	(38,119)	(38,119)	(38,119)	(38,119)	(11,435)	0
4327	Jordan Valley School District 3	6/30/2016	Contribution	5.3	4.3	82,506	66,939	15,567	15,567	15,567	15,567	15,567	4,671	0
4327	Jordan Valley School District 3	6/30/2015	Proportion	5.3	3.3	(200,702)	(124,966)	(37,868)	(37,868)	(37,868)	(37,868)	(11,362)	0	0
4327	Jordan Valley School District 3	6/30/2015	Contribution	5.3	3.3	(7,607)	(4,737)	(1,435)	(1,435)	(1,435)	(1,435)	(432)	0	0
4327	Jordan Valley School District 3	6/30/2014	Proportion	5.4	2.4	(69,834)	(31,038)	(12,932)	(12,932)	(12,932)	(5,174)	o o	0	0
4327	Jordan Valley School District 3	6/30/2014	Contribution	5.4	2.4	(15,147)	(6,732)	(2,805)	(2,805)	(2,805)	(1,122)	0	0	0
4327	Jordan Valley School District 3	6/30/2013	Contribution	5.6	1.6	(6,511)	(1,859)	(1,163)	(1,163)	(696)	, o	0	0	0
		0/00/0040	Proportion	5.3	4.3	145,518	118,062	27,456	27,456	27,456	27,456	27,456	8,238	0
4329	Gervais School District 1	6/30/2016	FTOPOITION	5.5	4.5	140,010	110,002	21,430	21,400	21,400	21,700	21,430	0,230	U



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4329	Gervais School District 1	6/30/2015	Proportion	5.3	3.3	384,281	239,269	72,506	72,506	72,506	72,506	21,751	0	0
4329 4329	Gervais School District 1	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(257,477)	(160,315)		(48,581)	(48,581)	(48,581)	(14,572)	0	0
4329	Gervais School District 1 Gervais School District 1	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(21,897) (10,412)	(9,732) (4,628)		(4,055) (1,928)	(4,055) (1,928)		0	0	0
4329	Gervais School District 1	6/30/2013	Contribution	5.6	1.6	(29,006)	(8,286)		(5,180)	(3,106)		0	0	0
4330	Vale School District 84	6/30/2016	Proportion	5.3	4.3	(853,441)	(692,414)		(161,027)	(161,027)	(161,027)	(161,027)	(48,306)	0
4330	Vale School District 84	6/30/2016	Contribution	5.3	4.3	288,632	234,173	54,459	54,459	54,459	54,459	54,459	16,337	0
4330	Vale School District 84	6/30/2015	Proportion	5.3	3.3	(541,581)	(337,211)		(102,185)	(102,185)		(30,656)	0	0
4330	Vale School District 84	6/30/2015	Contribution	5.3	3.3	191,906	119,488	36,209	36,209	36,209	36,209	10,861	0	0
4330	Vale School District 84	6/30/2014	Proportion	5.4	2.4	(45,674)	(20,300)		(8,458)	(8,458)		0	0	0
4330	Vale School District 84	6/30/2014	Contribution	5.4	2.4	19,031	8,459	3,524	3,524	3,524	1,411	0	0	0
4330	Vale School District 84	6/30/2013	Contribution	5.6	1.6	119,223	34,063	21,290	21,290	12,773	0	0	0	0
4331	Molalla River School District	6/30/2016	Proportion	5.3	4.3	1,341,814	1,088,642	253,172	253,172	253,172	253,172	253,172	75,954	0
4331	Molalla River School District	6/30/2016	Contribution	5.3	4.3	(460,705)	(373,780)		(86,925)	(86,925)		(86,925)	(26,080)	0
4331	Molalla River School District	6/30/2015	Proportion	5.3	3.3	1,924,034	1,197,984	363,025	363,025	363,025	363,025	108,909	0	0
4331	Molalla River School District	6/30/2015	Contribution	5.3	3.3	(283,392)	(176,452)		(53,470)	(53,470)	(53,470)	(16,042)	0	0
4331	Molalla River School District	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4331 4331	Molalla River School District Molalla River School District	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	0	0	0	0	0	0	0	0	0
4331 4332				5.6	1.6 4.3	(000.040)	(000,404)	(455.400)	(455.400)	(455,460)	(455,400)	•	(40,000)	0
4332 4332	Gresham-Barlow School District 10 Gresham-Barlow School District 10	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(823,946) (1,428,232)	(668,484) (1,158,754)		(155,462) (269,478)		(155,462) (269,478)	(155,462) (269,478)	(46,636) (80,842)	0
4332	Gresham-Barlow School District 10	6/30/2015	Proportion	5.3	3.3	245,166	152,650	46,258	46,258	46,258	46,258	13.876	(00,042)	0
4332	Gresham-Barlow School District 10	6/30/2015	Contribution	5.3	3.3	(1,005,582)	(626,118)		(189,732)	(189,732)	(189,732)	(56,922)	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Proportion	5.4	2.4	(376,457)	(167,315)		(69,714)		(27,887)	(50,522)	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Contribution	5.4	2.4	(406,540)	(180,685)		(75,285)	(75,285)	(30,115)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2013	Contribution	5.6	1.6	(929,909)	(265,689)		(166,055)	(99,634)	(00,1.0)	0	0	0
4333	Canby School District	6/30/2016	Proportion	5.3	4.3	2,767,114	2,245,017	522,097	522,097	522,097	522,097	522,097	156,629	0
4333	Canby School District	6/30/2016	Contribution	5.3	4.3	(1,599,256)	(1,297,510)		(301,746)	(301,746)	(301,746)	(301,746)	(90,526)	0
4333	Canby School District	6/30/2015	Proportion	5.3	3.3	950,957	592,105	179,426	179,426	179,426	179,426	53,827	0	0
4333	Canby School District	6/30/2015	Contribution	5.3	3.3	(863,128)	(537,420)	(162,854)	(162,854)	(162,854)	(162,854)	(48,858)	0	0
4333	Canby School District	6/30/2014	Proportion	5.4	2.4	(1,337,975)	(594,656)	(247,773)	(247,773)	(247,773)		0	0	0
4333	Canby School District	6/30/2014	Contribution	5.4	2.4	565,898	251,510	104,796	104,796	104,796	41,918	0	0	0
4333	Canby School District	6/30/2013	Contribution	5.6	1.6	68,169	19,477	12,173	12,173	7,304	0	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	5.3	4.3	306,438	248,620	57,818	57,818	57,818	57,818	57,818	17,348	0
4334	Cascade School District 5	6/30/2016	Contribution	5.3	4.3	(685,162)	(555,886)		(129,276)	(129,276)	(129,276)	(129,276)	(38,782)	0
4334	Cascade School District 5	6/30/2015	Proportion	5.3	3.3	1,213,273	755,435	228,919	228,919	228,919	228,919	68,678	0	0
4334	Cascade School District 5	6/30/2015	Contribution	5.3	3.3	(453,885)	(282,607)	(85,639)	(85,639)	(85,639)	(85,639)	(25,690)	0	0
4334	Cascade School District 5	6/30/2014	Proportion	5.4	2.4	73,901	32,846	13,685	13,685	13,685	5,476	0	0	0
4334	Cascade School District 5	6/30/2014	Contribution	5.4	2.4	72,737	32,327	13,470	13,470	13,470	5,387	0	0	0
4334 4335	Cascade School District 5 Milton-Freewater Unified School District 7	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	(210,726) (301,996)	(60,206) (245,016)		(37,630) (56,980)	(22,576) (56,980)	(56,980)	(56,980)	(17,096)	0
4335	Milton-Freewater Unified School District 7 Milton-Freewater Unified School District 7		Contribution	5.3 5.3	4.3		(410,294)		(95,417)	(95,417)	(95,417)	(95,417)	(28,626)	0
4335	Milton-Freewater Unified School District 7 Milton-Freewater Unified School District 7	6/30/2016 6/30/2015	Proportion	5.3 5.3	4.3 3.3	(505,711) 777,483	(410,294) 484,093	(95,417) 146,695	(95,417) 146,695	(95,417) 146,695	(95,417) 146,695	(95,417) 44,008	(28,626)	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Contribution	5.3	3.3	(396,590)	(246,934)		(74,828)	(74,828)	(74,828)	(22,450)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Proportion	5.4	2.4	(240,556)	(106,915)		(44,547)	(44,547)	(17,821)	(22,400)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Contribution	5.4	2.4	102,236	45,437	18,933	18,933	18,933	7,571	ő	0	0
4335	Milton-Freewater Unified School District 7	6/30/2013	Contribution	5.6	1.6	67,449	19,273	12,044	12,044	7,229	0	ő	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	5.3	4.3	(248,536)	(201,642)		(46,894)	(46,894)	(46,894)	(46,894)	(14,066)	0
4336	Nestucca Valley School District 101	6/30/2016	Contribution	5.3	4.3	13,206	10,714	2,492	2,492	2,492	2,492	2,492	746	0
4336	Nestucca Valley School District 101	6/30/2015	Proportion	5.3	3.3	(436,797)	(271,967)		(82,415)	(82,415)		(24,722)	0	0
4336	Nestucca Valley School District 101	6/30/2015	Contribution	5.3	3.3	60,253	37,517	11,368	11,368	11,368	11,368	3,413	0	0
4336	Nestucca Valley School District 101	6/30/2014	Proportion	5.4	2.4	130,356	57,936	24,140	24,140	24,140	9,656	0	0	0
4336	Nestucca Valley School District 101	6/30/2014	Contribution	5.4	2.4	(75,288)	(33,462)		(13,942)		(5,578)	0	0	0
4336	Nestucca Valley School District 101	6/30/2013	Contribution	5.6	1.6	53,269	15,221	9,512	9,512	5,709	. 0	. 0	. 0	0
4337	Sherman County School District	6/30/2016	Proportion	5.3	4.3	(192,754)	(156,385)		(36,369)	(36,369)		(36,369)	(10,909)	0
4337	Sherman County School District	6/30/2016	Contribution	5.3	4.3	34,177	27,729	6,448	6,448	6,448	6,448	6,448	1,937	0
4337	Sherman County School District	6/30/2015	Proportion	5.3	3.3	(151,897)	(94,577)		(28,660)	(28,660)		(8,597)	0	0
4337 4337	Sherman County School District Sherman County School District	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	59,400 (123,847)	36,984 (55,042)	11,208 (22,935)	11,208 (22,935)	11,208 (22,935)	11,208 (9,172)	3,360	0	0
4337	Sherman County School District Sherman County School District	6/30/2014	Proportion Contribution	5.4 5.4	2.4	(123,847)	(55,042)		(22,935)	(22,935)	(9,172)	0	0	0
4337	Sherman County School District Sherman County School District	6/30/2014	Contribution	5.4 5.6	1.6	(12,979)	(20.822)		(2,404)		(959)	0	0	0
4337	Three Rivers U J School District	6/30/2016	Proportion	5.6	4.3	(72,874) 25.148	(20,822)	4.745	4.745	(7,809) 4.745	4.745	4.745	1.423	0
4338	Three Rivers U J School District	6/30/2016	Contribution	5.3	4.3	(408,122)	(331,118)		(77,004)	(77,004)	(77,004)	(77,004)	(23,102)	0
4338	Three Rivers U J School District	6/30/2015	Proportion	5.3	3.3	169,051	105,259	31,896	31,896	31,896	31,896	9,571	(23,102) n	0
4338	Three Rivers U J School District	6/30/2015	Contribution	5.3	3.3	26,368	16,418	4,975	4,975	4,975	4.975	1,493	0	0
				5.4	2.4	(585,433)	(260,191)		(108,414)	(108,414)		0,433	0	0
4338	Three Rivers U J School District	6/30/2014	Proportion											



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of			Measurement Period +2				Recognized in
Number	Employer Name	Recognition		Amortization Period	Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4338	Three Rivers U J School District	6/30/2013	Contribution	5.6	1.6	549,050	156,870	98,045	98,045	58,825	0	0	0	0
4339 4339	Lebanon Community School District Lebanon Community School District	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	(966,164) 1,056,040	(783,869) 856,787	(182,295) 199,253	(182,295) 199,253	(182,295) 199,253	(182,295) 199,253	(182,295) 199,253	(54,689) 59,775	0
4339	Lebanon Community School District	6/30/2015	Proportion	5.3	3.3	(3,723,040)	(2,318,120)		(702,460)		(702,460)	(210,740)	09,773	0
4339	Lebanon Community School District	6/30/2015	Contribution	5.3	3.3	840,820	523,530	158.645	158,645	158,645	158,645	47,595	0	0
4339	Lebanon Community School District	6/30/2014	Proportion	5.4	2.4	(668,675)	(297,188)	(123,829)	(123,829)		(49,530)	0	0	0
4339	Lebanon Community School District	6/30/2014	Contribution	5.4	2.4	(321,695)	(142,976)		(59,573)		(23,830)	0	0	0
4339	Lebanon Community School District	6/30/2013	Contribution	5.6	1.6	710,707	203,059	126,912	126,912	76,147	0	0	0	0
4340 4340	Monroe School District 1J	6/30/2016	Proportion	5.3	4.3	171,341	139,013	32,328	32,328	32,328	32,328	32,328	9,701	0
4340	Monroe School District 1J Monroe School District 1J	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	(28,634) (266,890)	(23,231) (166,176)		(5,403) (50,357)		(5,403) (50,357)	(5,403) (15,105)	(1,619)	0
4340	Monroe School District 1J	6/30/2015	Contribution	5.3	3.3	8,964	5,582	1,691	1,691	1.691	1,691	509	0	0
4340	Monroe School District 1J	6/30/2014	Proportion	5.4	2.4	(87,527)	(38,900)		(16,209)		(6,482)	0	0	0
4340	Monroe School District 1J	6/30/2014	Contribution	5.4	2.4	(9,375)	(4,167)	(1,736)	(1,736)	(1,736)	(695)	0	0	0
4340	Monroe School District 1J	6/30/2013	Contribution	5.6	1.6	(2,707)	(775)	(483)	(483)		0	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	5.3	4.3	5,075,440	4,117,810	957,630	957,630	957,630	957,630	957,630	287,290	0
4341	Hillsboro School District 1J	6/30/2016	Contribution	5.3	4.3	(2,455,804)	(1,992,445)		(463,359)		(463,359)	(463,359)	(139,009)	0
4341 4341	Hillsboro School District 1J Hillsboro School District 1J	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	4,233,304 (1,178,693)	2,635,830 (733,903)	798,737 (222,395)	798,737 (222,395)	798,737 (222,395)	798,737 (222,395)	239,619 (66,718)	0	0
4341 4341	Hillsboro School District 1J Hillsboro School District 1J	6/30/2015	Proportion	5.3 5.4	3.3 2.4	(1,178,693) (7,112,380)	(733,903)		(222,395)	(222,395)	(222,395)	(66,718)	0	0
4341	Hillsboro School District 1J	6/30/2014	Contribution	5.4	2.4	42,034,003	18,681,778	7,784,075	7,784,075	7,784,075	3,113,628	0	0	0
4341	Hillsboro School District 1J	6/30/2013	Contribution	5.6	1.6	(1,755,439)	(501,555)		(313,471)	(188,084)	0,110,020	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	5.3	4.3	780,486	633,224	147,262	147,262	147,262	147,262	147,262	44,176	0
4342	North Santiam School District 29J	6/30/2016	Contribution	5.3	4.3	(644,477)	(522,878)	(121,599)	(121,599)	(121,599)	(121,599)	(121,599)	(36,482)	0
4342	North Santiam School District 29J	6/30/2015	Proportion	5.3	3.3	670,627	417,561	126,533	126,533	126,533	126,533	37,962	0	0
4342	North Santiam School District 29J	6/30/2015	Contribution	5.3	3.3	(484,424)	(301,622)		(91,401)	(91,401)	(91,401)	(27,419)	0	0
4342 4342	North Santiam School District 29J	6/30/2014 6/30/2014	Proportion	5.4 5.4	2.4 2.4	(429,530) 3,970	(190,901) 1,765	(79,543) 735	(79,543) 735	(79,543) 735	(31,815) 295	0	0	0
4342	North Santiam School District 29J North Santiam School District 29J	6/30/2013	Contribution Contribution	5.4 5.6	1.6	(299,660)	(85,616)		(53,511)		295	0	0	0
4343	Harrisburg Sschool District 7	6/30/2016	Proportion	5.3	4.3	(559,332)	(453,798)		(105,534)		(105,534)	(105,534)	(31,662)	0
4343	Harrisburg Sschool District 7	6/30/2016	Contribution	5.3	4.3	150,185	121,848	28,337	28,337	28,337	28,337	28,337	8,500	0
4343	Harrisburg Sschool District 7	6/30/2015	Proportion	5.3	3.3	(662,749)	(412,655)		(125,047)		(125,047)	(37,514)		0
4343	Harrisburg Sschool District 7	6/30/2015	Contribution	5.3	3.3	137,642	85,702	25,970	25,970	25,970	25,970	7,792	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Proportion	5.4	2.4	3,730	1,657	691	691	691	275	0	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Contribution	5.4	2.4	(75,657)	(33,624)		(14,011)		(5,602)	0	0	0
4343 4344	Harrisburg Sschool District 7	6/30/2013	Contribution	5.6 5.3	1.6 4.3	(110,135)	(31,467)		(19,667)		(20.042)	(20.042)	(0.000)	0
4344	South Wasco County School District 1 South Wasco County School District 1	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(158,698) 49,906	(128,755) 40,490	(29,943) 9,416	(29,943) 9.416	(29,943) 9.416	(29,943) 9,416	(29,943) 9,416	(8,983) 2,826	0
4344	South Wasco County School District 1	6/30/2015	Proportion	5.3	3.3	(243.945)	(151,891)		(46.027)		(46.027)	(13,810)	2,020	0
4344	South Wasco County School District 1	6/30/2015	Contribution	5.3	3.3	75,236	46,846	14,195	14,195	14,195	14,195	4,261	0	0
4344	South Wasco County School District 1	6/30/2014	Proportion	5.4	2.4	13,525	6,010	2,505	2,505	2,505	1,000	0	0	0
4344	South Wasco County School District 1	6/30/2014	Contribution	5.4	2.4	(13,465)	(5,983)		(2,494)		(995)	0	0	0
4344	South Wasco County School District 1	6/30/2013	Contribution	5.6	1.6	(25,184)	(7,196)		(4,497)	(2,699)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Proportion	5.3	4.3	(3,321,146)	(2,694,515)		(626,631)	(626,631)	(626,631)	(626,631)		0
4345 4345	Oregon Trail School District 46 Oregon Trail School District 46	6/30/2016 6/30/2015	Contribution	5.3 5.3	4.3 3.3	1,074,778 (2,937,907)	871,990 (1,829,263)	202,788 (554,322)	202,788 (554,322)	202,788 (554,322)	202,788 (554,322)	202,788 (166,297)	60,838	0
4345 4345	Oregon Trail School District 46 Oregon Trail School District 46	6/30/2015	Proportion Contribution	5.3	3.3	(2,937,907) 724,923	451,367	136,778	(554,322)	(554,322)	(554,322)	41,033	0	0
4345	Oregon Trail School District 46	6/30/2014	Proportion	5.4	2.4	(128,735)	(57,215)		(23,840)		(9,535)	0	0	0
4345	Oregon Trail School District 46	6/30/2014	Contribution	5.4	2.4	(83,989)	(37,327)		(15,554)		(6,219)	0	0	0
4345	Oregon Trail School District 46	6/30/2013	Contribution	5.6	1.6	243,758	69,646	43,528	43,528	26,118	0	0	0	0
4346	Knappa School District 4	6/30/2016	Proportion	5.3	4.3	(315,934)	(256,324)		(59,610)		(59,610)	(59,610)		0
4346 4346	Knappa School District 4	6/30/2016	Contribution	5.3 5.3	4.3 3.3	112,497	91,271	21,226	21,226	21,226	21,226	21,226 (10,461)	6,367	0
4346	Knappa School District 4	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	(184,796) 45,817	(115,062) 28,527	(34,867) 8,645	(34,867) 8,645	(34,867) 8,645	(34,867) 8,645	2,592	0	0
4346	Knappa School District 4 Knappa School District 4	6/30/2014	Proportion	5.4	3.3 2.4	(131,098)	(58,267)		(24,277)		(9,713)	2,592	0	0
4346	Knappa School District 4	6/30/2014	Contribution	5.4	2.4	57,646	25,621	10,675	10,675	10,675	4,271	0	0	0
4346	Knappa School District 4	6/30/2013	Contribution	5.6	1.6	57,561	16,445	10,279	10,279	6,166	0	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	5.3	4.3	(517,270)	(419,672)		(97,598)		(97,598)	(97,598)	(29,280)	0
4347	Clatskanie School District 6J	6/30/2016	Contribution	5.3	4.3	191,975	155,753	36,222	36,222	36,222	36,222	36,222	10,865	0
4347	Clatskanie School District 6J	6/30/2015	Proportion	5.3	3.3	(946,405)	(589,271)		(178,567)		(178,567)	(53,570)	0	0
4347	Clatskanie School District 6J	6/30/2015	Contribution	5.3	3.3	101,423	63,151	19,136	19,136	19,136	19,136	5,743	0	0
4347 4347	Clatskanie School District 6J Clatskanie School District 6J	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(16,169) (84,348)	(7,187) (37,488)		(2,994) (15,620)		(1,199) (6,248)	0	0	0
4347	Clatskanie School District 6J  Clatskanie School District 6J	6/30/2014	Contribution	5.4 5.6	1.6	(84,348)	(37,488)	5,236	5,236	3,144	(6,248)	0	0	0
4348	Lourdes Charter School	6/30/2016	Proportion	5.3	4.3	(6,800)	(5,517)		(1,283)		(1,283)	(1,283)	(385)	0
4348	Lourdes Charter School	6/30/2016	Contribution	5.3	4.3	11,658	9,458	2,200	2,200	2,200	2,200	2,200	658	0
4348	Lourdes Charter School	6/30/2015	Proportion	5.3	3.3	(27,904)	(17,374)		(5,265)		(5,265)	(1,579)		0



Exhibit I

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

June 30, 2017 Measurement Date

Formulari		Beginning of Measurement	0	Original	Demoisius Associa ()	Original Palessa (	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4348	Lourdes Charter School	6/30/2015	Contribution	5.3	3.3	5,980	3,724	1,128	1,128	1,128	1,128	340	. 0	0
4348	Lourdes Charter School	6/30/2014	Proportion	5.4	2.4	4,999	2,221	926	926	926	369	0	0	0
4348	Lourdes Charter School	6/30/2014	Contribution	5.4	2.4	(5,683)	(2,527)	(1,052)	(1,052)		(423)	0	0	0
4348 4350	Lourdes Charter School Ridgeline Montessori	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	4,415 (108,496)	1,263 (88,025)	788 (20,471)	788 (20,471)	475 (20,471)	(20,471)	0 (20,471)	(6.141)	U
4350	Ridgeline Montessori	6/30/2016	Contribution	5.3	4.3	39,646	(88,025)	7,480	(20,471)	7.480	(20,471)	7,480	2,246	0
4350	Ridgeline Montessori	6/30/2015	Proportion	5.3	3.3	(50,539)	(31,467)	(9,536)	(9,536)	(9,536)	(9,536)	(2,859)	2,240	Ö
4350	Ridgeline Montessori	6/30/2015	Contribution	5.3	3.3	22,488	14,002	4,243	4,243	4,243	4,243	1,273	0	0
4350	Ridgeline Montessori	6/30/2014	Proportion	5.4	2.4	4,379	1,946	811	811	811	324	0	0	0
4350	Ridgeline Montessori	6/30/2014	Contribution	5.4	2.4	1,808	803	335	335	335	133	0	0	0
4350 4351	Ridgeline Montessori	6/30/2013	Contribution	5.6 5.3	1.6 4.3	13,945	3,985 (14,024)	2,490 (3,262)	2,490 (3,262)	1,495	0 (2.000)	0 (3,262)	0 (976)	0
4351	The Village School The Village School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3	(17,286) 7.761	6,297	(3,262)	(3,262)	(3,262) 1,464	(3,262) 1,464	(3,262)	(976)	0
4351	The Village School	6/30/2015	Proportion	5.3	3.3	(3,564)	(2,220)	(672)	(672)		(672)	(204)		0
4351	The Village School	6/30/2015	Contribution	5.3	3.3	(2,020)	(1,258)	(381)	(381)	(381)	(381)	(115)	Ö	Ö
4351	The Village School	6/30/2014	Proportion	5.4	2.4	(150,241)	(66,775)	(27,822)	(27,822)		(11,131)	, o	0	0
4351	The Village School	6/30/2014	Contribution	5.4	2.4	1,078	478	200	200	200	78	0	0	0
4351	The Village School	6/30/2013	Contribution	5.6	1.6	(67,570)	(19,306)	(12,066)	(12,066)	(7,240)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2016	Proportion	5.3	4.3	(71,692)	(58,165)	(13,527)	(13,527)	(13,527)	(13,527)	(13,527)		0
4352	Armadillo Technical Institute	6/30/2016	Contribution	5.3	4.3	(825)	(669)	(156)	(156)		(156)	(156)	(45)	0
4352 4352	Armadillo Technical Institute Armadillo Technical Institute	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	140,434 15,159	87,440 9,439	26,497 2,860	26,497 2,860	26,497 2,860	26,497 2,860	7,949 859	0	0
4352	Armadillo Technical Institute	6/30/2014	Proportion	5.4	2.4	(69,361)	(30,826)	(12,845)	(12,845)	(12,845)	(5,136)	0.09	0	0
4352	Armadillo Technical Institute	6/30/2014	Contribution	5.4	2.4	29,574	13,143	5,477	5,477	5,477	2,189	0	0	0
4352	Armadillo Technical Institute	6/30/2013	Contribution	5.6	1.6	(1,631)	(467)	(291)	(291)	(176)	0	0	0	Ō
4354	Opal Charter School	6/30/2016	Proportion	5.3	4.3	211,575	171,655	39,920	39,920	39,920	39,920	39,920	11,975	0
4354	Opal Charter School	6/30/2016	Contribution	5.3	4.3	(17,138)	(13,904)	(3,234)	(3,234)	(3,234)	(3,234)	(3,234)	(968)	C
4354	Opal Charter School	6/30/2015	Proportion	5.3	3.3	18,223	11,347	3,438	3,438	3,438	3,438	1,033	0	C
4354	Opal Charter School	6/30/2015	Contribution	5.3	3.3	28,583	17,797	5,393	5,393	5,393	5,393	1,618	0	0
4354 4354	Opal Charter School Opal Charter School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(41,299) 15,623	(18,355) 6,944	(7,648) 2,893	(7,648) 2,893	(7,648) 2,893	(3,059) 1,158	0	0	· ·
4354	Opal Charter School	6/30/2013	Contribution	5.6	1.6	(4,939)	(1,411)	(882)	(882)		1,150	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	5.3	4.3	(6,184)	(5,017)	(1,167)	(1,167)		(1,167)	(1,167)	(349)	0
4355	Three Rivers Charter School	6/30/2016	Contribution	5.3	4.3	33,270	26,993	6,277	6,277	6,277	6,277	6,277	1,885	Ō
4355	Three Rivers Charter School	6/30/2015	Proportion	5.3	3.3	(109,582)	(68,230)	(20,676)	(20,676)	(20,676)	(20,676)	(6,202)	0	C
4355	Three Rivers Charter School	6/30/2015	Contribution	5.3	3.3	27,239	16,961	5,139	5,139	5,139	5,139	1,544	0	0
4355	Three Rivers Charter School	6/30/2014	Proportion	5.4	2.4	6,959	3,092	1,289	1,289	1,289	514	0	0	0
4355 4355	Three Rivers Charter School	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(5,729) 10.475	(2,546) 2,991	(1,061) 1.871	(1,061) 1.871	(1,061) 1,120	(424)	0	0	C
4358	Three Rivers Charter School Detroit Lake Charter School	6/30/2013 6/30/2016	Contribution Proportion	5.8	4.3	10,475	2,991	1,871	1,871	1,120	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Proportion	5.3	3.3	Ö	Ö	0	Ö	0	0	0	Ö	Ö
4358	Detroit Lake Charter School	6/30/2015	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	C
4358	Detroit Lake Charter School	6/30/2014	Contribution	5.4	2.4	309	138	57	57	57	24	0	0	C
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	5.3	4.3	(5,438)	(4,412)	(1,026)	(1,026)		(1,026)	(1,026)		C
4360 4360	Luckiamute Valley Charter School Luckiamute Valley Charter School	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	31,535 (109,690)	25,585 (68,298)	5,950 (20,696)	5,950 (20,696)	5,950 (20,696)	5,950 (20,696)	5,950 (6,210)	1,785	0
4360	Luckiamute Valley Charter School  Luckiamute Valley Charter School	6/30/2015	Contribution	5.3	3.3	36,187	(68,298)	(20,696)	(20,696)	(20,696)	(20,696)	2,047	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Proportion	5.4	2.4	73,921	32,854	13,689	13,689	13,689	5,476	2,047	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Contribution	5.4	2.4	1,371	609	254	254	254	101	0	0	Č
4360	Luckiamute Valley Charter School	6/30/2013	Contribution	5.6	1.6	53,219	15,207	9,503	9,503	5,704	0	0	0	Ċ
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Proportion	5.3	4.3	(857,237)	(695,494)	(161,743)	(161,743)	(161,743)	(161,743)	(161,743)	(48,522)	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Contribution	5.3	4.3	0	0	. 0	. 0	0	. 0	. 0	0	0
4361 4361	Rimrock Expeditionary Alternative Learning	6/30/2015 6/30/2015	Proportion	5.3 5.3	3.3 3.3	(27,129)	(16,891) (44,879)	(5,119)	(5,119)		(5,119)	(1,534) (4,079)		0
4361 4361	Rimrock Expeditionary Alternative Learning Rimrock Expeditionary Alternative Learning	6/30/2015	Contribution Proportion	5.3 5.4	3.3 2.4	(72,079) 1,958	(44,879)	(13,600) 363	(13,600) 363	(13,600) 363	(13,600) 143	(4,079)	0	(
4361	Rimrock Expeditionary Alternative Learning Rimrock Expeditionary Alternative Learning	6/30/2014	Contribution	5.4 5.4	2.4	(3,243)	(1,440)	(601)	(601)	(601)	(238)	0	0	ſ
4361	Rimrock Expeditionary Alternative Learning	6/30/2013	Contribution	5.6	1.6	9,698	2,770	1,732	1,732	1,038	0	0	0	Č
4362	Kings Valley Charter School	6/30/2016	Proportion	5.3	4.3	49,138	39,867	9,271	9,271	9,271	9,271	9,271	2,783	Ċ
4362	Kings Valley Charter School	6/30/2016	Contribution	5.3	4.3	(4,588)	(3,722)	(866)	(866)	(866)	(866)	(866)	(258)	
4362	Kings Valley Charter School	6/30/2015	Proportion	5.3	3.3	5,604	3,490	1,057	1,057	1,057	1,057	319	0	(
4362	Kings Valley Charter School	6/30/2015	Contribution	5.3	3.3	2,420	1,506	457	457	457	457	135	0	(
4362	Kings Valley Charter School	6/30/2014	Proportion	5.4	2.4	(7,308)	(3,249)	(1,353)	(1,353)		(543)	0	0	
4362 4362	Kings Valley Charter School Kings Valley Charter School	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	3,494 (3.112)	1,553 (888)	647 (556)	647 (556)	647 (332)	259	0	0	
4362 4363	Multisensory Learning Academy	6/30/2013	Proportion	5.6	1.6 4.3	(3,112)	(888) 169.867	(556)	(556)	(332)	39.504	39.504	11.851	
	wunochoory Learning Adademy	0/30/2016	FTOPOITION	5.5	4.3	209,371	109,867	39,504	39,504	39,504	39,504	39,504	11,851	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number 4363	Employer Name	Recognition	Specific Deferral A Contribution		Period 4.3	Outflow/(Inflow) 88.467	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4363	Multisensory Learning Academy Multisensory Learning Academy	6/30/2016 6/30/2015	Proportion	5.3 5.3	4.3 3.3	44,712	71,775 27,840	16,692 8,436	16,692 8.436	16,692 8.436	16,692 8,436	16,692 2,532	5,007	(
4363	Multisensory Learning Academy	6/30/2015	Contribution	5.3	3.3	75,197	46,821	14.188	14.188	14,188	14.188	4,257	0	(
4363	Multisensory Learning Academy	6/30/2014	Proportion	5.4	2.4	21,339	9.483	3,952	3,952	3,952	1,579	7,207	0	(
4363	Multisensory Learning Academy	6/30/2014	Contribution	5.4	2.4	13,304	5,912	2,464	2,464	2,464	984	0	0	Č
4363	Multisensory Learning Academy	6/30/2013	Contribution	5.6	1.6	33,915	9,691	6,056	6,056	3,635	0	ő	0	Č
4365	Mitch Charter School	6/30/2016	Proportion	5.3	4.3	96,187	78,039	18,148	18,148	18,148	18,148	18,148	5,447	Ċ
4365	Mitch Charter School	6/30/2016	Contribution	5.3	4.3	40,075	32,514	7,561	7,561	7,561	7,561	7,561	2,270	(
4365	Mitch Charter School	6/30/2015	Proportion	5.3	3.3	(86,293)	(53,729)	(16,282)	(16,282)	(16,282)	(16,282)	(4,883)	0	(
4365	Mitch Charter School	6/30/2015	Contribution	5.3	3.3	30,109	18,747	5,681	5,681	5,681	5,681	1,704	0	(
4365	Mitch Charter School	6/30/2014	Proportion	5.4	2.4	665	296	123	123	123	50	0	0	(
4365	Mitch Charter School	6/30/2014	Contribution	5.4	2.4	(10,717)	(4,762)		(1,985)		(792)	0	0	(
4365	Mitch Charter School	6/30/2013	Contribution	5.6	1.6	2,820	804	504	504	300	0	0	0	(
4366	Sand Ridge Charter School	6/30/2016	Proportion	5.3	4.3	4,235	3,436	799	799	799	799	799	240	(
4366	Sand Ridge Charter School	6/30/2016	Contribution	5.3	4.3	50,436	40,920	9,516	9,516	9,516	9,516	9,516	2,856	9
4366	Sand Ridge Charter School	6/30/2015	Proportion	5.3	3.3	(50,721)	(31,581)	(9,570)	(9,570)		(9,570)	(2,871)	0	(
4366	Sand Ridge Charter School	6/30/2015	Contribution	5.3	3.3	42,701	26,587	8,057	8,057	8,057	8,057	2,416	0	
4366	Sand Ridge Charter School	6/30/2014	Proportion	5.4 5.4	2.4 2.4	(44,431) 22,343	(19,747)	(8,228)	(8,228)		(3,291)	0	0	
4366 4366	Sand Ridge Charter School	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	22,343 3.956	9,929	4,138 706	4,138 706	4,138 426	1,653	0	0	
4366 4367	Sand Ridge Charter School Arthur Academy Charter School	6/30/2013 6/30/2016		5.6 5.3	1.6 4.3	3,956 2,374,718	1,132 1,926,658	706 448,060	706 448.060	426 448,060	448,060	0 448,060	0 134,418	
4367 4367	Arthur Academy Charter School Arthur Academy Charter School	6/30/2016	Proportion Contribution	5.3 5.3	4.3	2,374,718 140,329	1,926,658	448,060 26,477	448,060 26,477	448,060 26,477	448,060 26,477	448,060 26,477	134,418 7.944	
4367	Arthur Academy Charter School	6/30/2015	Proportion	5.3	3.3	(2,535,982)	(1,579,008)	(478,487)	(478,487)	(478,487)	(478,487)	(143,547)	7,944	
4367	Arthur Academy Charter School	6/30/2015	Contribution	5.3	3.3	467,226	290,914	(476,467) 88,156	(476,467) 88,156	(476,467) 88.156	88,156	26,446	0	
4367	Arthur Academy Charter School	6/30/2014	Proportion	5.4	2.4	(24,271)	(10,786)	(4.495)	(4,495)		(1,796)	20,440	0	
4367	Arthur Academy Charter School	6/30/2014	Contribution	5.4	2.4	(5,508)	(2.448)		(1,020)		(408)	0	0	
4367	Arthur Academy Charter School	6/30/2013	Contribution	5.6	1.6	71,258	20,358	12,725	12,725	7,633	(100)	0	0	
4369	Trillium Charter School	6/30/2016	Proportion	5.3	4.3	433,771	351,927	81,844	81,844	81,844	81,844	81,844	24,551	
4369	Trillium Charter School	6/30/2016	Contribution	5.3	4.3	52,623	42,694	9,929	9,929	9,929	9,929	9,929	2,978	
4369	Trillium Charter School	6/30/2015	Proportion	5.3	3.3	(150,236)	(93,544)	(28,346)	(28,346)		(28,346)	(8,506)	0	
4369	Trillium Charter School	6/30/2015	Contribution	5.3	3.3	57,755	35,961	10,897	10,897	10,897	10,897	3,270	0	
4369	Trillium Charter School	6/30/2014	Proportion	5.4	2.4	15,751	7,000	2,917	2,917	2,917	1,166	0	0	
4369	Trillium Charter School	6/30/2014	Contribution	5.4	2.4	104,723	46,544	19,393	19,393	19,393	7,758	0	0	
4369	Trillium Charter School	6/30/2013	Contribution	5.6	1.6	28,338	8,098	5,060	5,060	3,038	0	0	0	
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	5.3	4.3	148,700	120,643	28,057	28,057	28,057	28,057	28,057	8,415	(
4370	Howard Street Charter School, Inc.	6/30/2016	Contribution	5.3	4.3	17,250	13,995	3,255	3,255	3,255	3,255	3,255	975	
4370	Howard Street Charter School, Inc.	6/30/2015	Proportion	5.3	3.3	(51,137)	(31,841)	(9,648)	(9,648)		(9,648)	(2,897)	0	
4370	Howard Street Charter School, Inc.	6/30/2015	Contribution	5.3	3.3	25,905	16,129	4,888	4,888	4,888	4,888	1,465	0	
4370	Howard Street Charter School, Inc.	6/30/2014	Proportion	5.4	2.4	22,345	9,931	4,138	4,138	4,138	1,655	0	0	(
4370	Howard Street Charter School, Inc.	6/30/2014	Contribution	5.4	2.4	(5,897)	(2,621)	(1,092)	(1,092)		(437)	0	0	(
4370	Howard Street Charter School, Inc.	6/30/2013	Contribution	5.6	1.6	9,782	2,794	1,747	1,747	1,047	0	0	0	(
4371	The Lighthouse School	6/30/2016	Proportion	5.3	4.3	(35,680)	(28,948)	(6,732)	(6,732)		(6,732)	(6,732)		
4371	The Lighthouse School	6/30/2016	Contribution	5.3	4.3	22,344	18,128	4,216	4,216	4,216	4,216	4,216	1,264	
4371 4371	The Lighthouse School	6/30/2015	Proportion	5.3	3.3	(164,449)	(102,393)	(31,028)	(31,028)		(31,028)	(9,309)	0	
4371	The Lighthouse School	6/30/2015 6/30/2014	Contribution	5.3 5.4	3.3 2.4	6,506 (58)	4,050	1,228	1,228	1,228	1,228	366 0	0	
4371	The Lighthouse School The Lighthouse School	6/30/2014	Proportion Contribution	5.4	2.4	(3,121)	(25) (1,387)	(11) (578)	(11) (578)		(3) (231)	0	0	
4371	The Lighthouse School	6/30/2013	Contribution	5.6	1.6	(26,814)	(7,662)		(4,788)		(231)	0	0	
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	5.3	4.3	(34,689)	(28,144)		(6,545)		(6,545)	(6,545)	(1,964)	
4373	Sheridan Japanese School Foundation	6/30/2016	Contribution	5.3	4.3	24,563	19,928	4,635	4,635	4,635	4,635	4,635	1,388	
4373	Sheridan Japanese School Foundation	6/30/2015	Proportion	5.3	3.3	(136,828)	(85,194)	(25,817)	(25,817)		(25,817)	(7,743)	0	
4373	Sheridan Japanese School Foundation	6/30/2015	Contribution	5.3	3.3	9,935	6,185	1,875	1,875	1,875	1,875	560	0	
4373	Sheridan Japanese School Foundation	6/30/2014	Proportion	5.4	2.4	17,000	7,556	3,148	3,148	3,148	1,260	0	0	
4373	Sheridan Japanese School Foundation	6/30/2014	Contribution	5.4	2.4	(13,694)	(6,086)	(2,536)	(2,536)		(1,014)	0	0	
4373	Sheridan Japanese School Foundation	6/30/2013	Contribution	5.6	1.6	12,904	3,688	2,304	2,304	1,384	0	0	0	
4374	Ione School District	6/30/2016	Proportion	5.3	4.3	(84,663)	(68,689)	(15,974)	(15,974)		(15,974)	(15,974)	(4,793)	
4374	Ione School District	6/30/2016	Contribution	5.3	4.3	46,987	38,122	8,865	8,865	8,865	8,865	8,865	2,662	
4374	Ione School District	6/30/2015	Proportion	5.3	3.3	(55,609)	(34,625)	(10,492)	(10,492)		(10,492)	(3,149)	0	
4374	Ione School District	6/30/2015	Contribution	5.3	3.3	40,260	25,068	7,596	7,596	7,596	7,596	2,280	0	
4374	Ione School District	6/30/2014	Proportion	5.4	2.4	30,911	13,739	5,724	5,724	5,724	2,291	0	0	
4374	Ione School District	6/30/2014	Contribution	5.4	2.4	(51,687)	(22,971)	(9,572)	(9,572)		(3,827)	0	0	
4374	Ione School District	6/30/2013	Contribution	5.6	1.6	31,558	9,018	5,635	5,635	3,383	0	0	0	
4375	Eddyville Charter School	6/30/2016	Proportion	5.3	4.3	(153,463)	(124,508)	(28,955)	(28,955)		(28,955)	(28,955)	(8,688)	
4375	Eddyville Charter School	6/30/2016	Contribution	5.3	4.3	50,400	40,891	9,509	9,509	9,509	9,509	9,509	2,855	
4375	Eddyville Charter School	6/30/2015	Proportion	5.3	3.3	(142,899)	(88,975)	(26,962)	(26,962)		(26,962)	(8,089)	0	
4375	Eddyville Charter School	6/30/2015	Contribution	5.3	3.3	18,973	11,813	3,580	3,580	3,580	3,580	1,073	0	
4375	Eddyville Charter School	6/30/2014	Proportion	5.4	2.4	40.172	17,855	7,439	7,439	7,439	2,977	0		



Exhibit I

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

June 30, 2017 Measurement Date

F'		Beginning of Measurement	0	Ontario di	Demololou & C. C.	Original P. 1	Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4375	Eddyville Charter School	6/30/2014	Contribution	5.4	2.4	(21,423)	(9,522)	(3,967)	(3,967)		(1,588)	0	0	0
4375	Eddyville Charter School	6/30/2013	Contribution	5.6	1.6	2,183	623	390	390	233	0	0	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	5.3	4.3	(179,539)	(145,664)	(33,875)	(33,875)		(33,875)	(33,875)		0
4376	Four Rivers Community School	6/30/2016	Contribution	5.3	4.3	53,953	43,773	10,180	10,180	10,180	10,180	10,180	3,053	0
4376 4376	Four Rivers Community School	6/30/2015	Proportion	5.3	3.3	(21,117)	(13,149)	(3,984)	(3,984)		(3,984)	(1,197)	0	0
4376	Four Rivers Community School Four Rivers Community School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	12,897 (47,104)	8,031 (20,935)	2,433 (8,723)	2,433 (8,723)	2,433 (8,723)	2,433 (3,489)	732 0	0	C
4376	Four Rivers Community School	6/30/2014	Contribution	5.4	2.4	(1.823)	(809)	(338)	(338)		(133)	0	0	0
4376	Four Rivers Community School	6/30/2013	Contribution	5.6	1.6	(18,424)	(5,264)	(3,290)	(3,290)		0	0	0	Ö
4378	Mosier Community School	6/30/2016	Proportion	5.3	4.3	(180,680)	(146,589)	(34,091)	(34,091)	(34,091)	(34,091)	(34,091)	(10,225)	0
4378	Mosier Community School	6/30/2016	Contribution	5.3	4.3	65,461	53,110	12,351	12,351	12,351	12,351	12,351	3,706	0
4378	Mosier Community School	6/30/2015	Proportion	5.3	3.3	(84,478)	(52,600)	(15,939)	(15,939)		(15,939)	(4,783)	0	0
4378	Mosier Community School	6/30/2015	Contribution	5.3 5.4	3.3	3,595	2,239	678	678	678	678	205	0	0
4378 4378	Mosier Community School Mosier Community School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	(5,877) (27,007)	(2,613) (12,004)	(1,088) (5,001)	(1,088) (5,001)	(1,088) (5,001)	(437) (2,002)	0	0	0
4378	Mosier Community School	6/30/2014	Contribution	5.6	1.6	(13,593)	(3,885)	(2,427)	(2,427)		(2,002)	0	0	0
4379	Siletz Valley School	6/30/2016	Proportion	5.3	4.3	(32,626)	(26,470)	(6,156)	(6,156)		(6,156)	(6,156)	(1,846)	0
4379	Siletz Valley School	6/30/2016	Contribution	5.3	4.3	15,734	12,765	2,969	2,969	2,969	2,969	2,969	889	Ö
4379	Siletz Valley School	6/30/2015	Proportion	5.3	3.3	9,114	5,674	1,720	1,720	1,720	1,720	514	0	0
4379	Siletz Valley School	6/30/2015	Contribution	5.3	3.3	10,092	6,284	1,904	1,904	1,904	1,904	572	0	0
4379	Siletz Valley School	6/30/2014	Proportion	5.4	2.4	(52,434)	(23,304)	(9,710)	(9,710)		(3,884)	0	0	0
4379 4379	Siletz Valley School	6/30/2014	Contribution	5.4	2.4 1.6	21,351	9,489	3,954 (4,430)	3,954	3,954	1,581 0	0	0	0
4379 4380	Siletz Valley School The Emerson School	6/30/2013 6/30/2016	Contribution	5.6 5.3	1.6 4.3	(24,806) (123,699)	(7,086) (100,360)	(4,430)	(4,430) (23,339)		(23,339)	(23,339)	(7,004)	0
4380	The Emerson School	6/30/2016	Proportion Contribution	5.3	4.3	17,579	14,262	3,317	3,317	3,317	3,317	3,317	(7,004)	0
4380	The Emerson School	6/30/2015	Proportion	5.3	3.3	(94,702)	(58,966)		(17,868)		(17,868)	(5,362)	0	Ö
4380	The Emerson School	6/30/2015	Contribution	5.3	3.3	9,534	5,936	1,799	1,799	1,799	1,799	539	0	Ċ
4380	The Emerson School	6/30/2014	Proportion	5.4	2.4	18,755	8,336	3,473	3,473	3,473	1,390	0	0	C
4380	The Emerson School	6/30/2014	Contribution	5.4	2.4	(10,093)	(4,486)	(1,869)	(1,869)		(748)	0	0	C
4380	The Emerson School	6/30/2013	Contribution	5.6	1.6	12,445	3,557	2,222	2,222	1,335	0	0	0	0
4381 4381	North Wasco County School District 21	6/30/2016	Proportion	5.3	4.3 4.3	(105,525)	(85,615)		(19,910)		(19,910)	(19,910)		0
4381	North Wasco County School District 21 North Wasco County School District 21	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3	(426,305) 201.145	(345,870) 125,241	(80,435) 37,952	(80,435) 37,952	(80,435) 37.952	(80,435) 37,952	(80,435) 11,385	(24,130)	0
4381	North Wasco County School District 21	6/30/2015	Contribution	5.3	3.3	1,547,725	963.677	292,024	292,024	292.024	292.024	87.605	0	0
4381	North Wasco County School District 21	6/30/2014	Proportion	5.4	2.4	(340,328)	(151,256)	(63,024)	(63,024)		(25,208)	0.,000	0	0
4381	North Wasco County School District 21	6/30/2014	Contribution	5.4	2.4	55,769	24,785	10,328	10,328	10,328	4,129	0	0	0
4381	North Wasco County School District 21	6/30/2013	Contribution	5.6	1.6	132,712	37,916	23,699	23,699	14,217	0	0	0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	5.3	4.3	11,875	9,634	2,241	2,241	2,241	2,241	2,241	670	0
4382 4382	Self Enhancement Inc	6/30/2016	Contribution	5.3 5.3	4.3 3.3	7,026 (163,305)	5,700	1,326 (30,812)	1,326 (30,812)	1,326 (30,812)	1,326 (30,812)	1,326 (9,245)	396	0
4382	Self Enhancement Inc Self Enhancement Inc	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	26,256	(101,681) 16,348	(30,812) 4,954	(30,812)	(30,812) 4,954	(30,812) 4,954	(9,245)	0	0
4382	Self Enhancement Inc	6/30/2014	Proportion	5.4	2.4	13,205	5,870	2,445	2,445	2,445	980	0,400	0	0
4382	Self Enhancement Inc	6/30/2014	Contribution	5.4	2.4	11,081	4,925	2,052	2,052	2,052	821	0	0	0
4382	Self Enhancement Inc	6/30/2013	Contribution	5.6	1.6	11,217	3,205	2,003	2,003	1,202	0	0	0	0
4383	City View Charter School	6/30/2016	Proportion	5.3	4.3	(15,398)	(12,493)	(2,905)	(2,905)		(2,905)	(2,905)		C
4383	City View Charter School	6/30/2016	Contribution	5.3	4.3	6,997	5,677	1,320	1,320	1,320	1,320	1,320	397	0
4383 4383	City View Charter School City View Charter School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(4,411) 7,326	(2,747) 4.562	(832) 1.382	(832) 1,382	(832) 1.382	(832) 1,382	(251) 416	0	0
4383 4383	City View Charter School City View Charter School	6/30/2015	Proportion	5.3 5.4	3.3 2.4	7,326 (6,834)	4,562 (3,036)		1,382 (1,266)		1,382 (504)	416	0	(
4383	City View Charter School	6/30/2014	Contribution	5.4	2.4	707	314	131	131	131	52	0	0	0
4383	City View Charter School	6/30/2013	Contribution	5.6	1.6	1,836	524	328	328	196	0	0	0	ď
4386	Nixyaawii Community School	6/30/2016	Proportion	5.3	4.3	(75,817)	(61,512)		(14,305)		(14,305)	(14,305)		0
4386	Nixyaawii Community School	6/30/2016	Contribution	5.3	4.3	15,657	12,703	2,954	2,954	2,954	2,954	2,954	887	0
4386	Nixyaawii Community School	6/30/2015	Proportion	5.3	3.3	(148,802)	(92,650)	(28,076)	(28,076)		(28,076)	(8,422)	0	C
4386 4386	Nixyaawii Community School Nixyaawii Community School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	22,307 38.012	13,889 16,895	4,209 7,039	4,209 7,039	4,209 7,039	4,209 2.817	1,262	0	C
4386	Nixyaawii Community School	6/30/2014	Contribution	5.4 5.4	2.4	(21.129)	(9,390)	(3.913)	(3.913)		(1,564)	0	0	(
4386	Nixyaawii Community School	6/30/2014	Contribution	5.6	1.6	2.956	(9,390)	(3,913)	(3,913)	(3,913)	(1,304)	0	0	(
4388	West Lane Tech	6/30/2016	Proportion	5.3	4.3	(185,358)	(150,385)	(34,973)	(34,973)		(34,973)	(34,973)	(10,493)	Ċ
4388	West Lane Tech	6/30/2016	Contribution	5.3	4.3	34,207	27,753	6,454	6,454	6,454	6,454	6,454	1,937	Ċ
4388	West Lane Tech	6/30/2015	Proportion	5.3	3.3	(20,609)	(12,833)	(3,888)	(3,888)		(3,888)	(1,169)	0	(
4388	West Lane Tech	6/30/2015	Contribution	5.3	3.3	15,034	9,360	2,837	2,837	2,837	2,837	849	0	9
4388	West Lane Tech	6/30/2014	Proportion	5.4	2.4	6,710	2,981	1,243	1,243	1,243	495	0	0	9
4388 4388	West Lane Tech West Lane Tech	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	42,927 96,839	19,080 27,667	7,949 17,293	7,949 17,293	7,949 10,374	3,182	0	0	
4388 4390	Oregon Connections Academy	6/30/2013	Proportion	5.6	1.6 4.3	(416,412)	(337,844)	17,293 (78,568)	17,293 (78,568)		(78,568)	(78,568)	(23,572)	
4390	Oregon Connections Academy	6/30/2016	Contribution	5.3	4.3	307.420	249,416	58.004	58.004	58.004	58.004	58.004	17.400	
4000	Oregon Confections Academy	0/30/2010	Contribution	3.3	4.5	307,420	249,410	55,004	36,004	30,004	36,004	30,004	17,400	



Exhibit I

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

June 30, 2017 Measurement Date

Employer	Fandaus Nama	Beginning of Measurement Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of			Outflow/(Inflow) Recognized in Measurement Period +2				Outflow/(Inflow) Recognized in
Number 4390	Employer Name Oregon Connections Academy	Recognition 6/30/2015	Specific Deferral A Proportion	5.3	d Period 3.3	Outflow/(Inflow) 115,324	Outflow/(Inflow) 71,806	Expense 21,759	Expense 21,759	21,759	Expense 21,759	Expense 6,529	Expense	Subsequent Expense
4390	Oregon Connections Academy Oregon Connections Academy	6/30/2015	Contribution	5.3	3.3	210,195	130,877	39,659	39,659	39,659	39,659	11,900	0	0
4390	Oregon Connections Academy	6/30/2014	Proportion	5.4	2.4	184,710	82,092	34,206	34,206	34,206	13.680	0	0	0
4390	Oregon Connections Academy	6/30/2014	Contribution	5.4	2.4	44,627	19,835	8,264	8,264	8,264	3,307	ō	0	0
4390	Oregon Connections Academy	6/30/2013	Contribution	5.6	1.6	166,175	47,479	29,674	29,674	17,805	0	0	0	0
4392	Eagleridge High School	6/30/2016	Proportion	5.3	4.3	105,987	85,989	19,998	19,998	19,998	19,998	19,998	5,997	0
4392	Eagleridge High School	6/30/2016	Contribution	5.3	4.3	516	419	97	97	97	97	97	31	0
4392	Eagleridge High School	6/30/2015	Proportion	5.3	3.3	(247,462)	(154,080)		(46,691)	(46,691)	(46,691)	(14,007)	0	0
4392	Eagleridge High School	6/30/2015	Contribution	5.3	3.3	30,020	18,692	5,664	5,664	5,664	5,664	1,700	0	0
4392	Eagleridge High School	6/30/2014	Proportion	5.4	2.4	(41,135)	(18,281)		(7,618)		(3,045)	0	0	0
4392	Eagleridge High School	6/30/2014	Contribution	5.4	2.4	(36,916)	(16,408)		(6,836)	(6,836)	(2,736)	0	0	0
4392	Eagleridge High School	6/30/2013	Contribution	5.6	1.6	(17,936)	(5,124)		(3,203)	(1,921)	0.004	0	0 700	0
4393 4393	Cascade Heights Public Charter School Cascade Heights Public Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	48,128 33,230	39,047 26,960	9,081 6.270	9,081 6,270	9,081 6,270	9,081 6,270	9,081 6,270	2,723 1.880	0
4393	Cascade Heights Public Charter School  Cascade Heights Public Charter School	6/30/2015	Proportion	5.3 5.3	4.3 3.3	(145,542)	(90.620)		(27.461)	(27,461)	(27,461)	(8,237)	1,880	0
4393	Cascade Heights Public Charter School	6/30/2015	Contribution	5.3	3.3	25.115	15.637	4.739	4.739	4.739	4.739	1,420	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Proportion	5.4	3.3 2.4	(34,336)	(15,259)		(6,359)	(6,359)	(2,541)	1,420	0	0
4393	Cascade Heights Public Charter School  Cascade Heights Public Charter School	6/30/2014	Contribution	5.4 5.4	2.4	(34,336)	(8,641)		(3,601)	(3,601)	(2,541)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2013	Contribution	5.6	1.6	(13,257)	(3,789)		(2,367)	(1,422)	(1,439)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	5.3	4.3	(29.898)	(24,257)		(5,641)	(5,641)	(5,641)	(5,641)	(1,693)	0
4395	Siletz Valley Early College Academy	6/30/2016	Contribution	5.3	4.3	14.061	11,408	2.653	2.653	2.653	2.653	2.653	796	0
4395	Siletz Valley Early College Academy	6/30/2015	Proportion	5.3	3.3	(46,648)	(29,044)		(8,802)	(8,802)	(8,802)	(2,638)	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Contribution	5.3	3.3	12,747	7,937	2,405	2,405	2,405	2,405	722	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Proportion	5.4	2.4	(32,422)	(14,410)	(6,004)	(6,004)	(6,004)	(2,402)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Contribution	5.4	2.4	(1,390)	(619)	(257)	(257)	(257)	(105)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2013	Contribution	5.6	1.6	(19,221)	(5,493)	(3,432)	(3,432)	(2,061)	0	0	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	5.3	4.3	(299,969)	(243,371)	(56,598)	(56,598)	(56,598)	(56,598)	(56,598)	(16,979)	0
4396	Sweet Home Charter School	6/30/2016	Contribution	5.3	4.3	47,699	38,699	9,000	9,000	9,000	9,000	9,000	2,699	0
4396	Sweet Home Charter School	6/30/2015	Proportion	5.3	3.3	(44,634)	(27,790)	(8,422)	(8,422)	(8,422)	(8,422)	(2,524)	0	0
4396	Sweet Home Charter School	6/30/2015	Contribution	5.3	3.3	(13,886)	(8,646)		(2,620)	(2,620)	(2,620)	(786)	0	0
4396	Sweet Home Charter School	6/30/2014	Proportion	5.4	2.4	(32,173)	(14,299)		(5,958)	(5,958)	(2,383)	0	0	0
4396	Sweet Home Charter School	6/30/2014	Contribution	5.4	2.4	7,501	3,334	1,389	1,389	1,389	556	0	0	0
4396	Sweet Home Charter School	6/30/2013	Contribution	5.6	1.6	4,310	1,230	770	770	460	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	5.3	4.3	(287,844)	(233,534)		(54,310)	(54,310)	(54,310)	(54,310)	(16,294)	0
4397	Springwater Environmental Sciences School	6/30/2016	Contribution	5.3	4.3	23,093	18,736	4,357	4,357	4,357	4,357	4,357	1,308	0
4397 4397	Springwater Environmental Sciences School	6/30/2015	Proportion	5.3 5.3	3.3 3.3	36,184 (18,603)	22,530 (11,583)	6,827 (3,510)	6,827 (3,510)	6,827 (3,510)	6,827 (3,510)	2,049	0	0
4397	Springwater Environmental Sciences School Springwater Environmental Sciences School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	(18,603)	2,731	1,139	(3,510)	1,139	(3,510)	(1,053)	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Contribution	5.4	2.4	14,049	6,243	2,602	2,602	2,602	1,039	0	0	0
4397	Springwater Environmental Sciences School	6/30/2013	Contribution	5.6	1.6	26,159	7,475	4.671	4,671	2,804	1,039	0	0	0
4398	LEP High	6/30/2016	Proportion	5.3	4.3	(2,214,731)	(1,796,857)		(417,874)	(417,874)	(417,874)	(417,874)	(125,361)	0
4398	LEP High	6/30/2016	Contribution	5.3	4.3	480	389	(417,074)	(417,074)	91	(417,074)	91	(120,301)	0
4398	LEP High	6/30/2015	Proportion	5.3	3.3	(88,669)	(55,209)		(16,730)	(16,730)	(16,730)	(5,019)	0	0
4398	LEP High	6/30/2015	Contribution	5.3	3.3	(202,712)	(126,216)		(38,248)	(38,248)	(38,248)	(11,472)	0	0
4398	LEP High	6/30/2014	Proportion	5.4	2.4	32,923	14,632	6,097	6,097	6,097	2,438	(,)	0	0
4398	LEP High	6/30/2014	Contribution	5.4	2.4	(62,064)	(27,585)		(11,493)	(11,493)	(4,599)	ō	0	0
4398	LEP High	6/30/2013	Contribution	5.6	1.6	46,076	13,164	8,228	8,228	4,936	0	0	0	0
4400	Phoenix School	6/30/2016	Proportion	5.3	4.3	299,581	243,056	56,525	56,525	56,525	56,525	56,525	16,956	0
4400	Phoenix School	6/30/2016	Contribution	5.3	4.3	42,372	34,377	7,995	7,995	7,995	7,995	7,995	2,397	0
4400	Phoenix School	6/30/2015	Proportion	5.3	3.3	6,426	4,002	1,212	1,212	1,212	1,212	366	0	0
4400	Phoenix School	6/30/2015	Contribution	5.3	3.3	65,088	40,526	12,281	12,281	12,281	12,281	3,683	0	0
4400	Phoenix School	6/30/2014	Proportion	5.4	2.4	6,538	2,905	1,211	1,211	1,211	483	0	0	0
4400	Phoenix School	6/30/2014	Contribution	5.4	2.4	75,672	33,633	14,013	14,013	14,013	5,607	0	0	0
4400	Phoenix School	6/30/2013	Contribution	5.6	1.6	79,749	22,785	14,241	14,241	8,544	0	0	0	0
4401	Ballston Community School	6/30/2016	Proportion	5.3	4.3	(14,582)	(11,831)		(2,751)	(2,751)	(2,751)	(2,751)		0
4401	Ballston Community School	6/30/2016	Contribution	5.3	4.3	14,066	11,412	2,654	2,654	2,654	2,654	2,654	796	0
4401	Ballston Community School	6/30/2015	Proportion	5.3	3.3	(55,741)	(34,707)		(10,517)	(10,517)	(10,517)	(3,156)	0	0
4401	Ballston Community School	6/30/2015	Contribution	5.3	3.3	6,199	3,859	1,170	1,170	1,170	1,170	349	0	0
4401	Ballston Community School	6/30/2014	Proportion	5.4	2.4 2.4	21,549	9,576	3,991	3,991	3,991	1,594	0	0	0
4401	Ballston Community School	6/30/2014	Contribution	5.4		(8,035)	(3,571)		(1,488)	(1,488)	(595)	0	0	
4401	Ballston Community School	6/30/2013	Contribution	5.6	1.6	6,500	1,856	1,161	1,161	695	(00.710)	(00.710)	0 (0.010)	C
4402	Sage Community School	6/30/2016	Proportion	5.3	4.3	(162,776)	(132,064)		(30,712)		(30,712)	(30,712)		(
4402	Sage Community School	6/30/2016	Contribution	5.3	4.3	13,777	11,178	2,599	2,599	2,599	2,599	2,599	782	C
4402	Sage Community School	6/30/2015	Proportion	5.3	3.3	(17,261)	(10,747)		(3,257)	(3,257)	(3,257)	(976)	0	(
4402 4402	Sage Community School	6/30/2015	Contribution	5.3 5.4	3.3 2.4	(7,188) 91,629	(4,476) 40,725	(1,356) 16,968	(1,356)	(1,356) 16,968	(1,356) 6,789	(408)	0	(
4402	Sage Community School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4	(5,630)	40,725 (2,501)		16,968 (1,043)		6,789 (415)	0	0	0
4402	Sage Community School													



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Magazirani D	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Recognized in Measurement Period	Recognized in Measurement Period +1	Recognized in Measurement Period +2	Recognized in Measurement Period +3	Recognized in Measurement Period +4		
Number	Employer Name	Recognition	Specific Deferral A			Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4402	Sage Community School	6/30/2013	Contribution	5.6	1.6	44,487	12,711	7,944	7,944	4,767	0	0	0	(
4403	Portland Village School	6/30/2016	Proportion	5.3	4.3	(99,779)	(80,953)		(18,826)		(18,826)			(
4403	Portland Village School	6/30/2016	Contribution	5.3	4.3	42,753	34,686	8,067	8,067	8,067	8,067	8,067	2,418	(
4403	Portland Village School	6/30/2015	Proportion	5.3	3.3	(100,105)	(62,329)	(18,888)	(18,888)		(18,888)	(5,665)	0	(
4403	Portland Village School	6/30/2015	Contribution	5.3	3.3	89,164	55,518	16,823	16,823	16,823	16,823	5,049	0	(
4403 4403	Portland Village School	6/30/2014	Proportion	5.4 5.4	2.4 2.4	77,299 (38,530)	34,354 (17,125)	14,315 (7,135)	14,315	14,315	5,724 (2,855)	0	0	(
4403	Portland Village School Portland Village School	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	(38,530) 42,319	12.091	7,135)	(7,135) 7.557	(7,135) 4,534	(2,855)	0	0	(
4404	Alliance Charter Academy	6/30/2016	Proportion	5.3	4.3	(62,117)	(50,397)	(11,720)	(11,720)		(11,720	•	•	
4404	Alliance Charter Academy	6/30/2016	Contribution	5.3	4.3	34,052	27,627	6.425	6,425	6,425	6,425	6,425	1,927	(
4404	Alliance Charter Academy	6/30/2015	Proportion	5.3	3.3	(34,317)	(21,367)	(6,475)	(6,475)		(6,475)			Č
4404	Alliance Charter Academy	6/30/2015	Contribution	5.3	3.3	25,395	15,811	4,792	4,792	4,792	4,792	1,435	0	Ċ
4404	Alliance Charter Academy	6/30/2014	Proportion	5.4	2.4	60,208	26,758	11,150	11,150	11,150	4,458	0	0	Ċ
4404	Alliance Charter Academy	6/30/2014	Contribution	5.4	2.4	16,511	7,337	3,058	3,058	3,058	1,221	0	0	(
4404	Alliance Charter Academy	6/30/2013	Contribution	5.6	1.6	25,301	7,229	4,518	4,518	2,711	0	0	0	(
4405	Forest Grove Community School	6/30/2016	Proportion	5.3	4.3	(7,002)	(5,681)	(1,321)	(1,321)	(1,321)	(1,321)	(1,321)	(397)	(
4405	Forest Grove Community School	6/30/2016	Contribution	5.3	4.3	20,513	16,643	3,870	3,870	3,870	3,870	3,870	1,163	(
4405	Forest Grove Community School	6/30/2015	Proportion	5.3	3.3	85,267	53,091	16,088	16,088	16,088	16,088	4,827	0	(
4405	Forest Grove Community School	6/30/2015	Contribution	5.3	3.3	14,114	8,788	2,663	2,663	2,663	2,663	799		(
4405	Forest Grove Community School	6/30/2014	Proportion	5.4	2.4	(9,891)	(4,395)	(1,832)	(1,832)		(731)		0	(
4405	Forest Grove Community School	6/30/2014	Contribution	5.4	2.4	26,305	11,692	4,871	4,871	4,871	1,950	0	0	(
4405	Forest Grove Community School	6/30/2013	Contribution	5.6	1.6	14,587	4,167	2,605	2,605	1,562	0	0 (5.000)	0	(
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	5.3	4.3	(31,745)	(25,755)		(5,990)		(5,990)			(
4407 4407	Madrone Trail Public Charter School	6/30/2016	Contribution	5.3 5.3	4.3 3.3	(4,587) 89,294	(3,722)	(865) 16,848	(865) 16,848		(865) 16,848	(865) 5,054		(
4407	Madrone Trail Public Charter School Madrone Trail Public Charter School	6/30/2015 6/30/2015	Proportion Contribution	5.3	3.3	13,435	55,598 8,365	2,535	2,535	16,848 2,535	2,535	5,054 760	0	(
4407	Madrone Trail Public Charter School	6/30/2014	Proportion	5.4	2.4	1.668	741	309	2,555	2,333	2,555	760	0	(
4407	Madrone Trail Public Charter School	6/30/2014	Contribution	5.4	2.4	49,176	21,855	9,107	9,107	9,107	3,641	0	0	(
4407	Madrone Trail Public Charter School	6/30/2013	Contribution	5.6	1.6	(1,080)	(308)		(193)		0,041	0	0	(
4408	Muddy Creek Charter School	6/30/2016	Proportion	5.3	4.3	61,902	50,222	11,680	11,680		11,680	11,680	3,502	Č
4408	Muddy Creek Charter School	6/30/2016	Contribution	5.3	4.3	8,363	6,785	1,578	1,578	1,578	1,578	1,578	473	Č
4408	Muddy Creek Charter School	6/30/2015	Proportion	5.3	3.3	82,137	51,141	15,498	15,498	15,498	15,498	4,647	0	Ċ
4408	Muddy Creek Charter School	6/30/2015	Contribution	5.3	3.3	17,989	11,201	3,394	3,394	3,394	3,394	1,019	0	(
4408	Muddy Creek Charter School	6/30/2014	Proportion	5.4	2.4	8,890	3,952	1,646	1,646	1,646	660	0	0	(
4408	Muddy Creek Charter School	6/30/2014	Contribution	5.4	2.4	21,526	9,568	3,986	3,986	3,986	1,596	0	0	(
4408	Muddy Creek Charter School	6/30/2013	Contribution	5.6	1.6	14,111	4,031	2,520	2,520	1,511	0	0	0	(
4409	Southwest Charter School	6/30/2016	Proportion	5.3	4.3	110,720	89,829	20,891	20,891	20,891	20,891	20,891	6,265	(
4409	Southwest Charter School	6/30/2016	Contribution	5.3	4.3	14,658	11,892	2,766	2,766	2,766	2,766	2,766	828	(
4409	Southwest Charter School	6/30/2015	Proportion	5.3	3.3	(157,950)	(98,346)	(29,802)	(29,802)		(29,802)	(8,940)		(
4409	Southwest Charter School	6/30/2015	Contribution	5.3	3.3	20,016	12,462	3,777	3,777	3,777	3,777	1,131	0	(
4409 4409	Southwest Charter School	6/30/2014	Proportion	5.4	2.4 2.4	56,316	25,029	10,429	10,429	10,429	4,171	0	0	(
4409 4409	Southwest Charter School Southwest Charter School	6/30/2014	Contribution	5.4 5.6	2.4 1.6	(17,426) 28.453	(7,745) 8,129	(3,227) 5.081	(3,227) 5,081	(3,227) 3,048	(1,291)	0	0	(
4410	Ace Academy	6/30/2013 6/30/2016	Contribution Proportion	5.3	4.3	(106,090)	(86,073)		(20,017)		(20,017)	•	(6,005)	(
4410	Ace Academy	6/30/2016	Contribution	5.3	4.3	(41,146)	(33,383)	(7,763)	(7,763)		(7,763)	(7,763)		(
4410	Ace Academy	6/30/2015	Proportion	5.3	3.3	31,074	19,348	5,863	5,863	5,863	5,863	1,759	(2,331)	(
4410	Ace Academy	6/30/2015	Contribution	5.3	3.3	9,292	5,786	1,753	1,753	1,753	1,753	527	0	Č
4410	Ace Academy	6/30/2014	Proportion	5.4	2.4	(42,311)	(18,806)	(7,835)	(7,835)		(3,136)		0	·
4410	Ace Academy	6/30/2014	Contribution	5.4	2.4	10,223	4,544	1,893	1,893	1,893	758	0	0	Ċ
4410	Ace Academy	6/30/2013	Contribution	5.6	1.6	(4,222)	(1,206)	(754)	(754)	(452)	0	0	0	(
4411	Sherwood Charter School	6/30/2016	Proportion	5.3	4.3	166,193	134,836	31,357	31,357	31,357	31,357	31,357	9,408	(
4411	Sherwood Charter School	6/30/2016	Contribution	5.3	4.3	23,091	18,734	4,357	4,357	4,357	4,357	4,357	1,306	(
4411	Sherwood Charter School	6/30/2015	Proportion	5.3	3.3	(36,154)	(22,510)		(6,822)		(6,822)		0	(
4411	Sherwood Charter School	6/30/2015	Contribution	5.3	3.3	47,708	29,704	9,002	9,002	9,002	9,002	2,698	0	(
4411	Sherwood Charter School	6/30/2014	Proportion	5.4	2.4	40,368	17,940	7,476	7,476	7,476	2,988	0	0	(
4411	Sherwood Charter School	6/30/2014	Contribution	5.4	2.4	30,629	13,613	5,672	5,672	5,672	2,269	0	0	(
4411	Sherwood Charter School	6/30/2013	Contribution	5.6	1.6	56,637	16,181	10,114	10,114	6,067	0	0	0	(
4412	Estacada Web Academy	6/30/2016	Proportion	5.3	4.3	(226,662)	(183,896)		(42,766)		(42,766)			(
4412 4412	Estacada Web Academy	6/30/2016	Contribution	5.3	4.3	77,922	63,220	14,702	14,702	14,702	14,702	14,702	4,412	(
4412 4412	Estacada Web Academy	6/30/2015 6/30/2015	Proportion	5.3 5.3	3.3 3.3	(25,897) 33.826	(16,125) 21,062	(4,886) 6.382	(4,886) 6.382		(4,886) 6.382	(1,467) 1.916	0	(
4412 4412	Estacada Web Academy Estacada Web Academy	6/30/2015	Contribution Proportion	5.3 5.4	3.3 2.4	(20,661)	21,062 (9,183)		(3,826)		6,382	1,916	0	(
4412	Estacada Web Academy Estacada Web Academy	6/30/2014	Contribution	5.4 5.4	2.4	27,644	(9,183)	(3,826)	(3,826)		2,049	0	0	(
4412	Estacada Web Academy Estacada Web Academy	6/30/2013	Contribution	5.6	1.6	5,680	1,624	1.014	1.014	610	2,049	0	0	(
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	5.3	4.3	172,538	139,984	32,554	32,554	32,554	32,554	32,554	9,768	(
									15,338		15,338	15,338		(
4418	Lewis And Clark Montessori Charter School	6/30/2016	Contribution	5.3	4.3	81,291	65,953	15,338		15,338			4,601	



Exhibit I

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

June 30, 2017 Measurement Date

Employ		Beginning of Measurement Period for Initial	Course of Employee	Original	Remaining Amortization	Original Balance of	Measurement Date Balance of	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period		Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4418	Lewis And Clark Montessori Charter School	6/30/2015	Contribution	5.3	3.3	56,128	34,948	10,590	10,590	10,590	10,590	3,178	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Proportion	5.4	2.4	135,259	60,115	25,048	25,048	25,048	10,019	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Contribution	5.4	2.4	25,499	11,333	4,722	4,722	4,722	1,889	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2013	Contribution	5.6	1.6	14,552	4,156	2,599	2,599	1,557	0	0	0	0
4419 4419	Silvies River Web Academy	6/30/2016	Proportion	5.3 5.3	4.3 4.3	108,336	87,895 19.322	20,441	20,441 4.494	20,441	20,441	20,441	6,131 1.346	0
4419 4419	Silvies River Web Academy Silvies River Web Academy	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	23,816 (35,362)	19,322 (22,018)	4,494 (6,672)		4,494 (6,672)	4,494 (6,672)	4,494 (2,002)	1,346	0
4419	Silvies River Web Academy	6/30/2015	Contribution	5.3	3.3	19,339	12,041	3,649	3,649	3,649	3,649	1,094	0	0
4419	Silvies River Web Academy	6/30/2014	Proportion	5.4	2.4	(974)	(434)	(180)	(180)		(74)	0	0	0
4419	Silvies River Web Academy	6/30/2014	Contribution	5.4	2.4	8.762	3.893	1.623	1.623	1.623	647	0	0	0
4419	Silvies River Web Academy	6/30/2013	Contribution	5.6	1.6	2.148	612	384	384	228	0	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	5.3	4.3	243,414	197,487	45,927	45,927	45,927	45,927	45,927	13,779	0
4420	Oregon Virtual Academy	6/30/2016	Contribution	5.3	4.3	193,971	157,373	36,598	36,598	36,598	36,598	36,598	10,981	0
4420	Oregon Virtual Academy	6/30/2015	Proportion	5.3	3.3	338,417	210,713	63,852	63,852	63,852	63,852	19,157	0	0
4420	Oregon Virtual Academy	6/30/2015	Contribution	5.3	3.3	123,915	77,155	23,380	23,380	23,380	23,380	7,015	0	0
4420	Oregon Virtual Academy	6/30/2014	Proportion	5.4	2.4	132,926	59,078	24,616	24,616	24,616	9,846	0	0	0
4420	Oregon Virtual Academy	6/30/2014	Contribution	5.4	2.4	95,927	42,635	17,764	17,764	17,764	7,107	0	0	0
4420 4421	Oregon Virtual Academy Home Scholars Academy of Oakridge and Westfir	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	131,155 (33,037)	37,471 (26,804)	23,421 (6,233)	23,421 (6,233)	14,050 (6,233)	(6,233)	(6,233)	0 (1,872)	0
4421	Home Scholars Academy of Oakridge and Westfir  Home Scholars Academy of Oakridge and Westfir	6/30/2016	Contribution	5.3 5.3	4.3	(33,037)	(26,804)	(6,233)	(6,233)	(6,233)	(6,233)	(6,233)	(1,872)	Ü
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Proportion	5.3	3.3	26,259	16.349	4,955	4,955	4,955	4,955	1.484	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Contribution	5.3	3.3	(3,868)	(2,408)	(730)			(730)	(218)	Ö	Ö
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	° o′	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Contribution	5.4	2.4	3,831	1,704	709	709	709	286	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2013	Contribution	5.6	1.6	572	164	102	102	62	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	5.3	4.3	(411,032)	(333,479)	(77,553)			(77,553)	(77,553)		
4422	Redmond Proficiency Academy	6/30/2016	Contribution	5.3	4.3	111,169	90,194	20,975	20,975	20,975	20,975	20,975	6,294	0
4422	Redmond Proficiency Academy	6/30/2015	Proportion	5.3	3.3	5,228	3,256	986	986	986	986	298	0	0
4422	Redmond Proficiency Academy	6/30/2015	Contribution	5.3	3.3	37,847	23,565	7,141	7,141	7,141	7,141	2,142	0	0
4422 4422	Redmond Proficiency Academy Redmond Proficiency Academy	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	92,717 21,233	41,207 9,437	17,170 3,932	17,170 3,932	17,170 3,932	6,867 1,573	0	0	0
4422	Redmond Proficiency Academy	6/30/2013	Contribution	5.6	1.6	21,233 87,770	25,078	15,673	15,673	9,405	1,573	0	0	0
4423	Molalla River Academy	6/30/2016	Proportion	5.3	4.3	(33,498)	(27,178)	(6,320)			(6,320)	(6,320)	(1,898)	
4423	Molalla River Academy	6/30/2016	Contribution	5.3	4.3	43,872	35,594	8,278	8,278	8,278	8,278	8,278	2,482	Ö
4423	Molalla River Academy	6/30/2015	Proportion	5.3	3.3	(63,202)	(39,352)	(11,925)	(11,925)		(11,925)	(3,577)	0	0
4423	Molalla River Academy	6/30/2015	Contribution	5.3	3.3	13,802	8,594	2,604	2,604	2,604	2,604	782	0	0
4423	Molalla River Academy	6/30/2014	Proportion	5.4	2.4	39,535	17,572	7,321	7,321	7,321	2,930	0	0	0
4423	Molalla River Academy	6/30/2014	Contribution	5.4	2.4	2,644	1,174	490	490	490	194	0	0	0
4423	Molalla River Academy	6/30/2013	Contribution	5.6	1.6	25,485	7,281	4,551	4,551	2,730	0	0	0	0
4424 4424	The lvy School	6/30/2016	Proportion	5.3 5.3	4.3 4.3	(89,554) 105,454	(72,657) 85.557	(16,897) 19.897	(16,897) 19,897	(16,897) 19,897	(16,897) 19.897	(16,897) 19.897	(5,069) 5,969	0
4424 4424	The lvy School	6/30/2016	Contribution	5.3	4.3	105,454 (27,997)	85,557 (17,433)	19,897			19,897	19,897	5,969	0
4424	The Ivy School The Ivy School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3	(27,997)	37,464	(5,282)	(5,282)	(5,282)	(5,282)	3,408	0	0
4424	The Ivy School	6/30/2014	Proportion	5.4	2.4	6,243	2,775	1,156	1,156	1,156	463	3,400	0	0
4424	The Ivy School	6/30/2014	Contribution	5.4	2.4	(26,882)	(11,948)	(4,978)			(1,992)	0	0	0
4424	The Ivy School	6/30/2013	Contribution	5.6	1.6	2,477	709	442	442	267	0	0	0	Ö
4429	Clackamas Web Academy	6/30/2016	Proportion	5.3	4.3	(7,976)	(6,471)				(1,505)	(1,505)		0
4429	Clackamas Web Academy	6/30/2016	Contribution	5.3	4.3	(144)	(117)		(27)		(27)	(27)		0
4429	Clackamas Web Academy	6/30/2015	Proportion	5.3	3.3	(7,900)	(4,918)				(1,491)	(445)		0
4429	Clackamas Web Academy	6/30/2015	Contribution	5.3	3.3	(354)	(220)	(67)			(67)	(19)	0	0
4429	Clackamas Web Academy	6/30/2014	Proportion	5.4	2.4	(1,209)	(537)	(224)			(89)	0	0	0
4429 4429	Clackamas Web Academy Clackamas Web Academy	6/30/2014	Contribution Contribution	5.4 5.6	2.4 1.6	(1,252) (618)	(556)	(232) (110)			(92)	0	0	0
4429	Clackamas Web Academy Clackamas Charter Alliance 2	6/30/2013 6/30/2016	Proportion	5.3	4.3	(6.237)	(178) (5.060)	(1.177)			(1.177)	(1.177)	(352)	Ü
4430	Clackamas Charter Alliance 2	6/30/2016	Contribution	5.3	4.3	2.233	1.812	421	421	421	421	421	128	0
4430	Clackamas Charter Alliance 2	6/30/2015	Proportion	5.3	3.3	(28,252)	(17,590)				(5,331)	(1,597)	0	Č
4430	Clackamas Charter Alliance 2	6/30/2015	Contribution	5.3	3.3	1,775	1,105	335	335	335	335	100	0	Č
4430	Clackamas Charter Alliance 2	6/30/2014	Proportion	5.4	2.4	3,280	1,459	607	607	607	245	0	0	Ö
4430	Clackamas Charter Alliance 2	6/30/2014	Contribution	5.4	2.4	(2,839)	(1,261)	(526)			(209)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2013	Contribution	5.6	1.6	2,459	703	439	439	264	0	0	0	C
4431	Corbett Charter School	6/30/2016	Proportion	5.3	4.3	(1,032,563)	(837,740)	(194,823)	(194,823)	(194,823)	(194,823)	(194,823)	(58,448)	C
4431	Corbett Charter School	6/30/2016	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	C
4431	Corbett Charter School	6/30/2015	Proportion	5.3	3.3	(621,374)	(386,894)				(117,240)	(35,174)	0	(
4431	Corbett Charter School	6/30/2015	Contribution	5.3	3.3	(111,103)	(69,177)				(20,963)	(6,288)	0	0
4431 4431	Corbett Charter School Corbett Charter School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	7,925 (169,972)	3,521 (75,544)	1,468 (31,476)	1,468 (31,476)	1,468 (31,476)	585 (12,592)	0	0	0
					4.4		(75,544)	(31,4/6)	(31,4/6)	(31,4/6)	(12.592)	U	0	



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition		Amortization Period		Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4432	Renaissance Public Academy	6/30/2016	Proportion	5.3	4.3	161,601	131,110		30,491	30,491	30,491	30,491	9,146	0
4432	Renaissance Public Academy	6/30/2016	Contribution	5.3	4.3	15,964	12,952		3,012	3,012	3,012	3,012	904	0
4432 4432	Renaissance Public Academy Renaissance Public Academy	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	(336,528) 22,919	(209,536) 14,271		(63,496) 4,324	(63,496) 4,324	(63,496) 4,324	(19,048) 1,299	0	0
4432	Renaissance Public Academy	6/30/2014	Proportion	5.4	2.4	29,425	13,078		5,449	5,449	2,180	1,299	0	0
4432	Renaissance Public Academy	6/30/2014	Contribution	5.4	2.4	(35,176)	(15,634					0	0	0
4432	Renaissance Public Academy	6/30/2013	Contribution	5.6	1.6	9,732	2,780		1,738	1,042	(2,000)	0	0	0
4433	Powell Butte Community Charter School	6/30/2016	Proportion	5.3	4.3	(323,853)	(262,749)				-	(61,104)	(18,333)	0
4433	Powell Butte Community Charter School	6/30/2016	Contribution	5.3	4.3	61,305	49,738		11,567	11,567	11,567	11,567	3.470	Ö
4433	Powell Butte Community Charter School	6/30/2015	Proportion	5.3	3.3	40,731	25,361		7,685	7,685	7,685	2,306	0	0
4433	Powell Butte Community Charter School	6/30/2015	Contribution	5.3	3.3	551	343	104	104	104	104	31	0	0
4433	Powell Butte Community Charter School	6/30/2014	Proportion	5.4	2.4	24,215	10,763	4,484	4,484	4,484	1,795	0	0	0
4433	Powell Butte Community Charter School	6/30/2014	Contribution	5.4	2.4	(18,780)	(8,346)				(1,390)	0	0	0
4433	Powell Butte Community Charter School	6/30/2013	Contribution	5.6	1.6	25,438	7,270		4,542	2,728	0	0	0	0
4434	Logos Public Charter School	6/30/2016	Proportion	5.3	4.3	(519,326)	(421,340)		(97,986)			(97,986)		0
4434	Logos Public Charter School	6/30/2016	Contribution	5.3	4.3	80,852	65,597		15,255	15,255	15,255	15,255	4,577	0
4434	Logos Public Charter School	6/30/2015	Proportion	5.3	3.3	29,216	18,192		5,512	5,512	5,512	1,656	0	0
4434	Logos Public Charter School	6/30/2015	Contribution	5.3	3.3	6,953	4,329		1,312	1,312	1,312	393	0	0
4434	Logos Public Charter School	6/30/2014	Proportion	5.4	2.4	175,199	77,867		32,444	32,444	12,979	0	0	0
4434	Logos Public Charter School	6/30/2014	Contribution	5.4	2.4	54,864	24,384		10,160	10,160	4,064	0	0	0
4434 4435	Logos Public Charter School	6/30/2013	Contribution	5.6 5.3	1.6 4.3	122,612	35,032		21,895 766	13,137	0	0 766	0 231	0
4435 4435	Sunny Wolf Charter School	6/30/2016 6/30/2016	Proportion Contribution	5.3 5.3	4.3 4.3	4,061 47,184	3,295 38,281	766 8,903	766 8,903	766 8,903	766 8,903	766 8,903	231 2,669	0
4435	Sunny Wolf Charter School Sunny Wolf Charter School	6/30/2015	Proportion	5.3	3.3	(63,525)	(39,553)					(3,595)	2,009	0
4435	Sunny Wolf Charter School	6/30/2015	Contribution	5.3	3.3	14,525	9,043		2,741	2,741	2,741	(3,393)	0	0
4435	Sunny Wolf Charter School	6/30/2014	Proportion	5.4	2.4	53,638	23,839		9,933	9,933	3,973	020	0	0
4435	Sunny Wolf Charter School	6/30/2014	Contribution	5.4	2.4	(6,367)	(2,830)		(1,179)			0	0	0
4435	Sunny Wolf Charter School	6/30/2013	Contribution	5.6	1.6	24,629	7,037		4,398	2,639	(4,2)	0	0	0
4436	Academy Of Arts & Academics	6/30/2016	Proportion	5.3	4.3	(75,304)	(61,096)		(14,208)		(14,208)	(14,208)	(4,264)	0
4436	Academy Of Arts & Academics	6/30/2016	Contribution	5.3	4.3	12,446	10,098		2,348	2,348	2,348	2,348	706	0
4436	Academy Of Arts & Academics	6/30/2015	Proportion	5.3	3.3	15,681	9,763		2,959	2,959	2,959	886	0	0
4436	Academy Of Arts & Academics	6/30/2015	Contribution	5.3	3.3	(11,183)	(6,963)					(633)	0	0
4436	Academy Of Arts & Academics	6/30/2014	Proportion	5.4	2.4	23,799	10,578	4,407	4,407	4,407	1,764	, o	0	0
4436	Academy Of Arts & Academics	6/30/2014	Contribution	5.4	2.4	918	408	170	170	170	68	0	0	0
4436	Academy Of Arts & Academics	6/30/2013	Contribution	5.6	1.6	18,741	5,353	3,347	3,347	2,006	0	0	0	0
4437	Center for Advance Learning	6/30/2016	Proportion	5.3	4.3	(32,794)	(26,606)		(6,188)			(6,188)		0
4437	Center for Advance Learning	6/30/2016	Contribution	5.3	4.3	48,608	39,437		9,171	9,171	9,171	9,171	2,753	0
4437	Center for Advance Learning	6/30/2015	Proportion	5.3	3.3	(72,538)	(45,166)		(13,686)			(4,108)	0	0
4437	Center for Advance Learning	6/30/2015	Contribution	5.3	3.3	41,521	25,853		7,834	7,834	7,834	2,351	0	0
4437	Center for Advance Learning	6/30/2014	Proportion	5.4	2.4	(6,520)	(2,899)		(1,207)		(485)	0	0	0
4437	Center for Advance Learning	6/30/2014	Contribution	5.4	2.4	4,371	1,944		809	809	326	0	0	0
4437	Center for Advance Learning	6/30/2013	Contribution	5.6	1.6	3,789	1,081	677	677	404	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Contribution	5.3	4.3	(05.400)	(45.000)	0 (4 700)	(4.700)	(4.700)	(4.700)	0	0	0
4439 4439	Homesource Family Charter	6/30/2015	Proportion Contribution	5.3	3.3 3.3	(25,436)	(15,838)	(4,799)	(4,799)	(4,799)	(4,799)	(1,441)	0	0
4439	Homesource Family Charter Homesource Family Charter	6/30/2015 6/30/2014	Proportion	5.3 5.4	3.3 2.4	(187,014)	(83,118)	) (34,632)	(34,632)	(34,632)	(13,854)	0	0	0
4439	Homesource Family Charter	6/30/2014	Contribution	5.4	2.4	(4,306)	(1,915)		(34,632)		(321)	0	0	0
4439	Homesource Family Charter	6/30/2013	Contribution	5.6	1.6	(85,477)	(24,421)					0	0	0
4440	Sheridan Alloreo Academy	6/30/2016	Proportion	5.3	4.3	124.733	101.198		23.535	23.535	23.535	23.535	7.058	0
4440	Sheridan Allprep Academy	6/30/2016	Contribution	5.3	4.3	22,486	18,243		4.243	4,243	4.243	4.243	1,271	0
4440	Sheridan Allprep Academy	6/30/2015	Proportion	5.3	3.3	(63,926)	(39,802)					(3,616)		0
4440	Sheridan Allprep Academy	6/30/2015	Contribution	5.3	3.3	29,767	18,535		5,616	5,616	5,616	1,687	0	0
4440	Sheridan Allprep Academy	6/30/2014	Proportion	5.4	2.4	26,968	11,986		4,994	4,994	1,998	0	0	0
4440	Sheridan Allprep Academy	6/30/2014	Contribution	5.4	2.4	(4,027)	(1,789)					0	0	0
4440	Sheridan Allprep Academy	6/30/2013	Contribution	5.6	1.6	19,309	5,517	3,448	3,448	2,069	o o	0	0	0
4441	Baker Web Academy	6/30/2016	Proportion	5.3	4.3	427,645	346,957		80,688	80,688	80,688	80,688	24,205	0
4441	Baker Web Academy	6/30/2016	Contribution	5.3	4.3	243,201	197,314		45,887	45,887	45,887	45,887	13,766	0
4441	Baker Web Academy	6/30/2015	Proportion	5.3	3.3	404,810	252,052		76,379	76,379	76,379	22,915	0	0
4441	Baker Web Academy	6/30/2015	Contribution	5.3	3.3	143,263	89,201	27,031	27,031	27,031	27,031	8,108	0	0
4441	Baker Web Academy	6/30/2014	Proportion	5.4	2.4	93,952	41,755		17,399	17,399	6,957	0	0	0
4441	Baker Web Academy	6/30/2014	Contribution	5.4	2.4	78,971	35,099		14,624	14,624	5,851	0	0	0
4441	Baker Web Academy	6/30/2013	Contribution	5.6	1.6	78,009	22,289		13,930	8,359	0	0	0	0
4443	Knova Learning Oreogn	6/30/2016	Proportion	5.3	4.3	(72,205)	(58,581)		(13,624)		(13,624)	(13,624)		C
4443	Knova Learning Oreogn	6/30/2016	Contribution	5.3	4.3	48,735	39,540		9,195	9,195	9,195	9,195	2,760	0
4443	Knova Learning Oreogn	6/30/2015	Proportion	5.3	3.3	(409,444)	(254,936)	(77,254)	(77,254)	(77,254)		(23,174)	0	0
4443	Knova Learning Oreogn	6/30/2015	Contribution	5.3	3.3	42,521	26,475	8,023	8,023	8,023	8,023	2,406	0	0



Exhibit I

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

June 30, 2017 Measurement Date

		Beginning of Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow)
Employer		Period for Initial	Source of Employer-	Original	Remaining Amortization	Original Balance of	Balance of	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Recognized in
Number	Employer Name	Recognition	Specific Deferral		Period	Outflow/(Inflow)	Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
4443 4443	Knova Learning Oreogn	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	42,295 (26,606)	18,799 (11,825)	7,832 (4,927)	7,832 (4,927)	7,832	3,135	0	0	9
4443	Knova Learning Oreogn Knova Learning Oreogn	6/30/2013	Contribution	5.6	1.6	22,163	6,331	3,958	3,958	(4,927) 2,373	(1,971)	0	0	
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	5.3	4.3	(81,792)	(66,360)		(15,432)		(15,432)	(15,432)	(4,632)	
4444	Bennett Pearson Academy, Inc.	6/30/2016	Contribution	5.3	4.3	18,611	15,099	3,512	3,512	3,512	3,512	3,512	1,051	
4444	Bennett Pearson Academy, Inc.	6/30/2015	Proportion	5.3	3.3	99,174	61,750	18,712	18,712	18,712	18,712	5,614	0	(
4444	Bennett Pearson Academy, Inc.	6/30/2015	Contribution	5.3	3.3	9,024	5,618	1,703	1,703	1,703	1,703	509	0	(
4444 4444	Bennett Pearson Academy, Inc.	6/30/2014	Proportion	5.4	2.4 2.4	(32,669)	(14,519)		(6,050)			0	0	9
4444	Bennett Pearson Academy, Inc. Bennett Pearson Academy, Inc.	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	1.6	23,610 33,688	10,494 9,624	4,372 6,016	4,372 6,016	4,372 3,608	1,750	0	0	
4446	Coburg Community Charter School	6/30/2016	Proportion	5.3	4.3	271,160	219,998	51,162	51,162	51,162	51,162	51,162	15,350	
4446	Coburg Community Charter School	6/30/2016	Contribution	5.3	4.3	27,408	22,237	5,171	5,171	5,171	5,171	5,171	1,553	
4446	Coburg Community Charter School	6/30/2015	Proportion	5.3	3.3	(28,201)	(17,559)	(5,321)	(5,321)	(5,321)	(5,321)	(1,596)	0	(
4446	Coburg Community Charter School	6/30/2015	Contribution	5.3	3.3	66,344	41,308	12,518	12,518	12,518	12,518	3,754	0	(
4446	Coburg Community Charter School	6/30/2014	Proportion	5.4	2.4	18,693	8,307	3,462	3,462	3,462	1,383	0	0	(
4446 4446	Coburg Community Charter School Coburg Community Charter School	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	8,576 16.095	3,812 4.599	1,588 2.874	1,588 2.874	1,588 1,725	636	0	0	
4446	Arco Iris Spanish Immersion Charter School	6/30/2013	Proportion	5.6	4.3	211.943	4,599 171.954	2,874	2,874 39,989	39.989	39.989	39.989	11.998	
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Contribution	5.3	4.3	35,808	29.052	6.756	6.756	6.756	6.756	6.756	2.028	
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Proportion	5.3	3.3	(65,257)	(40,631)		(12,313)		(12,313)	(3,692)	0	
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Contribution	5.3	3.3	55,513	34,565	10,474	10,474	10,474	10,474	3,143	0	(
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Proportion	5.4	2.4	(24,124)	(10,723)		(4,467)		(1,789)	0	0	(
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Contribution	5.4	2.4	(922)	(409)		(171)		(67)	0	0	(
4447 4448	Arco Iris Spanish Immersion Charter School Gresham Barlow Web Academy	6/30/2013 6/30/2016	Contribution Proportion	5.6 5.3	1.6 4.3	21,352 (24,764)	6,100 (20,092)	3,813 (4,672)	3,813 (4,672)	2,287 (4,672)	(4,672)	0 (4,672)	(1,404)	
4448	Gresham Barlow Web Academy	6/30/2016	Contribution	5.3	4.3	47,848	38,820	9,028	9,028	9,028	9,028	9,028	2,708	
4448	Gresham Barlow Web Academy	6/30/2015	Proportion	5.3	3.3	133,854	83,344	25,255	25,255	25,255	25,255	7,579	2,700	
4448	Gresham Barlow Web Academy	6/30/2015	Contribution	5.3	3.3	58,837	36,635	11,101	11,101	11,101	11,101	3,332	0	
4448	Gresham Barlow Web Academy	6/30/2014	Proportion	5.4	2.4	111,783	49,680	20,701	20,701	20,701	8,278	0	0	(
4448	Gresham Barlow Web Academy	6/30/2014	Contribution	5.4	2.4	61,392	27,285	11,369	11,369	11,369	4,547	0	0	(
4448 4449	Gresham Barlow Web Academy	6/30/2013 6/30/2016	Contribution	5.6	1.6 4.3	34,874	9,962	6,228	6,228	3,734	0 (40 000)	(40.000)	(0.404)	
4449 4449	Mosier Middle School Mosier Middle School	6/30/2016	Proportion Contribution	5.3 5.3	4.3	(56,294) (32,973)	(45,672) (26,752)		(10,622) (6,221)	(10,622) (6,221)	(10,622) (6,221)	(10,622) (6,221)	(3,184) (1,868)	
4449	Mosier Middle School	6/30/2015	Proportion	5.3	3.3	8.237	5,129	1,554	1,554	1,554	1.554	(6,221)	(1,000)	
4449	Mosier Middle School	6/30/2015	Contribution	5.3	3.3	5,879	3,661	1,109	1,109	1,109	1,109	334	0	
4449	Mosier Middle School	6/30/2014	Proportion	5.4	2.4	16,306	7,246	3,020	3,020	3,020	1,206	0	0	
4449	Mosier Middle School	6/30/2014	Contribution	5.4	2.4	588	261	109	109	109	43	0	0	(
4449	Mosier Middle School	6/30/2013	Contribution	5.6	1.6	13,812	3,948	2,466	2,466	1,482	0	0	0	(
4450	Sauvie Island Academy	6/30/2016	Proportion	5.3	4.3	(280,677)	(227,719)		(52,958)			(52,958)	(15,887)	
4450 4450	Sauvie Island Academy Sauvie Island Academy	6/30/2016 6/30/2015	Contribution Proportion	5.3 5.3	4.3 3.3	29,408 (28,978)	23,859 (18,042)	5,549 (5,468)	5,549 (5,468)	5,549 (5,468)	5,549 (5,468)	5,549 (1,638)	1,663	
4450	Sauvie Island Academy	6/30/2015	Contribution	5.3	3.3	7,136	4.444	1.346	1.346	1.346	1,346	406	0	
4450	Sauvie Island Academy	6/30/2014	Proportion	5.4	2.4	106,619	47,387	19,744	19,744	19,744	7,899	0	0	
4450	Sauvie Island Academy	6/30/2014	Contribution	5.4	2.4	(11,422)	(5,077)		(2,115)			0	0	
4450	Sauvie Island Academy	6/30/2013	Contribution	5.6	1.6	47,681	13,625	8,514	8,514	5,111	0	0	0	(
4451	River's Edge Academy Charter School	6/30/2016	Proportion	5.3	4.3	77,551	62,919	14,632	14,632	14,632	14,632	14,632	4,391	
4451	River's Edge Academy Charter School	6/30/2016	Contribution	5.3	4.3	(2,120)	(1,720)		(400)			(400)	(120)	9
4451 4451	River's Edge Academy Charter School River's Edge Academy Charter School	6/30/2015 6/30/2015	Proportion Contribution	5.3 5.3	3.3 3.3	42,271 24,798	26,319 15,440	7,976 4,679	7,976 4,679	7,976 4,679	7,976 4,679	2,391 1,403	0	
4451	River's Edge Academy Charter School	6/30/2014	Proportion	5.4	2.4	33.430	14.857	6.191	6.191	6.191	2.475	1,403	0	
4451	River's Edge Academy Charter School	6/30/2014	Contribution	5.4	2.4	(1,645)	(730)		(305)			0	0	
4451	River's Edge Academy Charter School	6/30/2013	Contribution	5.6	1.6	33,917	9,689	6,057	6,057	3,632	, o	0	0	
4452	South Columbia Family School	6/30/2016	Proportion	5.3	4.3	18,489	15,001	3,488	3,488	3,488	3,488	3,488	1,049	(
4452	South Columbia Family School	6/30/2016	Contribution	5.3	4.3	10,870	8,819	2,051	2,051	2,051	2,051	2,051	615	9
4452 4452	South Columbia Family School	6/30/2015	Proportion	5.3 5.3	3.3 3.3	(8,459)	(5,267)		(1,596)			(479) 449	0	
4452 4452	South Columbia Family School South Columbia Family School	6/30/2015 6/30/2014	Contribution Proportion	5.3 5.4	3.3 2.4	7,899 (4,096)	4,919 (1,819)	1,490 (759)	1,490 (759)	1,490 (759)	1,490 (301)	449	0	
4452 4452	South Columbia Family School	6/30/2014	Contribution	5.4 5.4	2.4	(4,096)	(1,819,	175	(759)		71	0	0	
4452	South Columbia Family School	6/30/2013	Contribution	5.6	1.6	(533)	(153)		(95)		0	0	0	
4453	Woodland Educational Initiative	6/30/2016	Proportion	5.3	4.3	54,862	44,511	10,351	10,351	10,351	10,351	10,351	3,107	
4453	Woodland Educational Initiative	6/30/2016	Contribution	5.3	4.3	1,247	1,012	235	235	235	235	235	72	
4453	Woodland Educational Initiative	6/30/2015	Proportion	5.3	3.3	158,332	98,584	29,874	29,874	29,874	29,874	8,962	0	
4453	Woodland Educational Initiative	6/30/2015	Contribution	5.3	3.3	18,163	11,309	3,427	3,427	3,427	3,427	1,028	0	
4453	Woodland Educational Initiative	6/30/2014	Proportion	5.4	2.4 2.4	52,305 25,980	23,247	9,686	9,686	9,686	3,875	0	0	
4453	Woodland Educational Initiative Woodland Educational Initiative	6/30/2014 6/30/2013	Contribution Contribution	5.4 5.6	2.4 1.6	25,980 34,663	11,547 9,903	4,811 6,190	4,811 6,190	4,811 3,713	1,925	0	0	
4453				5.0	1.0	O4,003	9,903	0,190	0,190	3,713	U	U	U	



Exhibit I

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

June 30, 2017 Measurement Date

Employer		Measurement					Measurement Date	Outflow/(Inflow) Recognized in	Outflow/(Inflow)					
Number	Employer Name	Period for Initial Recognition	Source of Employer- Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Recognized in Subsequent Expense
4454	Le Monde Immersion Charter School	6/30/2016	Contribution	5.3	4.3	44,594	36,180	8,414	8,414	8,414	8,414	8,414	2,524	0
4454	Le Monde Immersion Charter School	6/30/2015	Proportion	5.3	3.3	(81,924)	(51,010)	(15,457)	(15,457)		(15,457)	(4,639)	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Contribution	5.3	3.3	49,281	30,685	9,298	9,298	9,298	9,298	2,791	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Proportion	5.4	2.4	149,859	66,603	27,752	27,752	27,752	11,099	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Contribution	5.4	2.4	700	310	130	130	130	50	0	0	0
4454	Le Monde Immersion Charter School	6/30/2013	Contribution	5.6	1.6	67,184	19,196	11,997	11,997	7,199	0	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	5.3	4.3	(23,412)	(18,995)	(4,417)	(4,417)		(4,417)	(4,417)	(1,327)	0
4455	Hope Chinese Charter School	6/30/2016	Contribution	5.3	4.3	60,235	48,870	11,365	11,365	11,365	11,365	11,365	3,410	0
4455	Hope Chinese Charter School	6/30/2015	Proportion	5.3	3.3	169,962	105,826	32,068	32,068	32,068	32,068	9,622	0	0
4455	Hope Chinese Charter School	6/30/2015	Contribution	5.3	3.3	30,204	18,806	5,699	5,699	5,699	5,699	1,709	0	0
4455 4455	Hope Chinese Charter School Hope Chinese Charter School	6/30/2014 6/30/2014	Proportion Contribution	5.4 5.4	2.4 2.4	96,986 28.157	43,106 12,515	17,960 5,214	17,960 5,214	17,960 5,214	7,186 2,087	0	0	0
4455	Hope Chinese Charter School	6/30/2013	Contribution	5.6	1.6	48,221	13,777	8,611	8,611	5,214	2,007	0	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	5.3	4.3	(403,683)	(327,516)	(76,167)	(76,167)		(76,167)	(76,167)	(22,848)	0
4456	Insight School of Oregon Charter	6/30/2016	Contribution	5.3	4.3	67,656	54,891	12,765	12,765	12,765	12,765	12,765	3,831	0
4456	Insight School of Oregon Charter	6/30/2015	Proportion	5.3	3.3	223,841	139,373	42,234	42,234	42,234	42,234	12,671	0,001	Ö
4456	Insight School of Oregon Charter	6/30/2015	Contribution	5.3	3.3	(15,494)	(9,648)	(2,923)	(2,923)		(2,923)	(879)	0	Ö
4456	Insight School of Oregon Charter	6/30/2014	Proportion	5.4	2.4	213,739	94,996	39,581	39,581	39,581	15,834	0	ő	ő
4456	Insight School of Oregon Charter	6/30/2014	Contribution	5.4	2.4	39,205	17,425	7,260	7,260	7,260	2,905	0	0	0
4456	Insight School of Oregon Charter	6/30/2013	Contribution	5.6	1.6	154,972	44,276	27,674	27,674	16,602	0	0	0	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	5.3	4.3	(16,682)	(13,534)	(3,148)	(3,148)		(3,148)	(3,148)	(942)	0
4457	Oregon Virtual Education East	6/30/2016	Contribution	5.3	4.3	4,191	3,400	791	791	791	791	791	236	0
4457	Oregon Virtual Education East	6/30/2015	Proportion	5.3	3.3	14,515	9,037	2,739	2,739	2,739	2,739	820	0	0
4457	Oregon Virtual Education East	6/30/2015	Contribution	5.3	3.3	(983)	(613)	(185)	(185)		(185)	(58)	0	0
4457	Oregon Virtual Education East	6/30/2014	Proportion	5.4	2.4	12,703	5,647	2,352	2,352	2,352	943	0	0	0
4457	Oregon Virtual Education East	6/30/2014	Contribution	5.4	2.4	(239)	(107)	(44)	(44)		(19)	0	0	0
4457	Oregon Virtual Education East	6/30/2013	Contribution	5.6	1.6	5,412	1,548	966	966	582	0	0	0	0
4458 4458	Oregon Virtual Education West	6/30/2016	Proportion	5.3 5.3	4.3 4.3	14,260	11,569 3,400	2,691 791	2,691 791	2,691	2,691	2,691 791	805 236	0
4458 4458	Oregon Virtual Education West Oregon Virtual Education West	6/30/2016 6/30/2015	Contribution	5.3	4.3 3.3	4,191 (20,472)	(12,746)	(3,863)	(3,863)	791 (3,863)	791 (3,863)	(1,157)	230	0
4458	Oregon Virtual Education West	6/30/2015	Proportion Contribution	5.3	3.3	2,639	1,643	(3,063)	(3,003)	(3,003)	(3,003)	(1,157)	0	0
4458	Oregon Virtual Education West	6/30/2014	Proportion	5.4	2.4	(2,833)	(1,258)	(525)	(525)		(208)	0	0	0
4458	Oregon Virtual Education West	6/30/2014	Contribution	5.4	2.4	(1,998)	(888)	(370)	(370)		(148)	0	0	0
4458	Oregon Virtual Education West	6/30/2013	Contribution	5.6	1.6	(2,841)	(813)	(507)	(507)		(140)	0	0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	5.3	4.3	200,071	162,322	37,749	37,749	37,749	37,749	37,749	11,326	Ö
4459	Crater Lake Charter Academy	6/30/2016	Contribution	5.3	4.3	100.975	81,923	19.052	19.052	19.052	19.052	19,052	5,715	0
4459	Crater Lake Charter Academy	6/30/2015	Proportion	5.3	3.3	304,749	189,749	57,500	57,500	57,500	57,500	17,249	0	0
4459	Crater Lake Charter Academy	6/30/2015	Contribution	5.3	3.3	2,112	1,316	398	398	398	398	122	0	0
4459	Crater Lake Charter Academy	6/30/2014	Proportion	5.4	2.4	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	2.4	47,695	21,199	8,832	8,832	8,832	3,535	0	0	0
4460	Kairos Pdx	6/30/2016	Proportion	5.3	4.3	271,297	220,109	51,188	51,188	51,188	51,188	51,188	15,357	0
4460	Kairos Pdx	6/30/2016	Contribution	5.3	4.3	56,555	45,884	10,671	10,671	10,671	10,671	10,671	3,200	0
4460	Kairos Pdx	6/30/2015	Proportion	5.3	3.3	41,991	26,145	7,923	7,923	7,923	7,923	2,376	0	0
4460	Kairos Pdx	6/30/2015	Contribution	5.3	3.3	56,772	35,348	10,712	10,712	10,712	10,712	3,212	0	0
4460	Kairos Pdx	6/30/2014	Proportion	5.4	2.4 2.4	0	0	0	0	0	0	0	0	0
4460 4461	Kairos Pdx Mountain View Academy	6/30/2014	Contribution	5.4 5.3	2.4 4.3	6,924 222,219	3,078 180,291	1,282 41,928	1,282 41,928	1,282 41,928	514 41,928	0 41,928	0 12,579	0
4461	Mountain View Academy Mountain View Academy	6/30/2016 6/30/2016	Proportion Contribution	5.3	4.3	(24,638)	(19,989)	(4,649)	(4,649)		(4,649)	(4,649)	(1,393)	0
4461	Mountain View Academy	6/30/2015	Proportion	5.3	3.3	(24,636)	69,469	21,051	21,051	21,051	21,051	6.316	(1,393)	0
4461	Mountain View Academy	6/30/2015	Contribution	5.3	3.3	42,016	26,160	7,928	7,928	7,928	7,928	2,376	0	0
4461	Mountain View Academy	6/30/2014	Proportion	5.4	2.4	,010	20,100	.,5 <u>2</u> 0	1,320	n,320	.,320 n	2,570	0	0
4461	Mountain View Academy	6/30/2014	Contribution	5.4	2.4	23,419	10,408	4,337	4,337	4,337	1,734	0	0	0
4462	Bend International School	6/30/2016	Proportion	5.3	4.3	317,371	257,490	59,881	59,881	59,881	59,881	59,881	17,966	ő
4462	Bend International School	6/30/2016	Contribution	5.3	4.3	71,238	57,797	13,441	13,441	13,441	13,441	13,441	4,033	0
4462	Bend International School	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2015	Contribution	5.3	3.3	60,182	37,472	11,355	11,355	11,355	11,355	3,407	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	5.3	4.3	208,620	169,258	39,362	39,362	39,362	39,362	39,362	11,810	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Contribution	5.3	4.3	34,013	27,595	6,418	6,418	6,418	6,418	6,418	1,923	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Contribution	5.3	3.3	32,221	20,063	6,079	6,079	6,079	6,079	1,826	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	5.3	4.3	114,237	92,683	21,554	21,554	21,554	21,554	21,554	6,467	0
4464	The Valley School Of Southern Oregon	6/30/2016	Contribution	5.3	4.3	27,971	22,693	5,278	5,278	5,278	5,278	5,278	1,581	0
4464	The Valley School Of Southern Oregon	6/30/2015	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon Bridge Educational Foundation	6/30/2015 6/30/2016	Contribution Proportion	5.3 5.3	3.3 4.3	23,438	14,594	4,422	4,422	4,422	4,422	1,328	0	0
4465			FIUDUITIUII	ა.ა	4.3	0	0	0	0	0	0	0	0	0

