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

As of and for the Year Ended June 30, 2017



Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

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## **Independent Auditor's Report**

To the Honorable Kate Brown Governor of Oregon

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

We have audited the accompanying schedule of employer allocations of the Oregon Public Employees Retirement System (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2017, and the related notes.

## Management's Responsibility for the Schedules

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

## Auditor's Responsibility

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

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

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

## **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

## Other Matter

We have audited, in accordance with standards generally accepted in the United States of America, the financial statements of the fiduciary activities and the proprietary activities of the Oregon Public Employees Retirement System as of and for the fiscal year ended June 30, 2017, and our report thereon dated December 1, 2017, expressed unmodified opinions on those financial statements.

## Restriction on Use

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

Macias Gihi & O'Connell LAP
Sacramento, California

February 16, 2018

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
1000	State Agencies	\$ 6,476,229,494	27.35670824%
2000	Lake County	11,412,847	0.04820983%
2001	Clackamas County	398,282,364	1.68241327%
2002	Curry County	21,773,298	0.09197416%
2003	Douglas County	132,338,970	0.55902259%
2003	Harney County	10,999,910	0.04646551%
2004	Jackson County	134,819,350	0.56950014%
2006	Jefferson County	14,056,100	0.05937539%
2007	Klamath County	7,582,169	0.03202839%
2007	Lane County	257,083,288	1.08596406%
2009	Marion County	189,040,157	0.79853817%
2009	Washington County	365,880,616	1.54554271%
2011	Grant County	4,449,475	0.01879535%
2012	Umatilla County	34,240,637	0.14463835%
2013	Linn County		
2014	Yamhill County	107,839,821	0.45553397%
2015	•	44,428,969	0.18767561%
2016	Sherman County	6,646,232	0.02807483%
	Columbia County	18,976,150	0.08015852%
2018	Coos County	44,997,288	0.19007629%
2020	Wasco County	15,001,497	0.06336891%
2021	Baker County	13,694,620	0.05784843%
2022	Gilliam County  Marrow County Burgl Saks of District Board	5,674,867	0.02397162%
2023	Morrow County Rural School District Board	147.252.402	0.00000000%
2027	Deschutes County	147,352,403	0.62244192%
2028	Union County	12 707 197	0.00000000%
2035	Hood River County	12,707,187	0.05367735%
2036	Clatsop County	27,426,877	0.11585585%
2037	Polk County	42,381,486	0.17902669%
2038	Multinomah County	826,693,454	3.49209546%
2039	Malheur County	15,709,927	0.06636144%
2040	Benton County	60,544,655	0.25575105%
2042	Josephine County	40,392,438	0.17062461%
2043	Lincoln County	10,654,221	0.04500526%
2044	Crook County	3,174,062	0.01340778%
2050	Wallowa County	338,128	0.00142831%
2052	Tillamook County	21,887	0.00009245%
2099	State Judiciary	69,107,035	0.29192001%
2100	City of Roseburg	32,130,264	0.13572377%
2101	City of Salem	224,364,641	0.94775487%
2102	City of Medford	92,821,882	0.39209561%
2103	City of Albany	80,022,172	0.33802743%
2104	City of Ashland	51,076,591	0.21575631%
2105	City of Astoria	19,580,797	0.08271266%
2106	City of Beaverton	112,849,827	0.47669710%
2107	City of Bend	94,579,108	0.39951843%
2109	City of Canby	15,906,393	0.06719134%
2110	City of Coquille	4,826,944	0.02038984%
2111	City of Eugene	321,006,052	1.35598482%
2112	City Of Forest Grove	15,112	0.00006384%
2113	City of Grants Pass	40,367,022	0.17051725%
2114	City of Gresham	124,295,174	0.52504421%
2115	City of Hillsboro	129,576,873	0.54735502%
2117	City of McMinnville	51,517,328	0.21761806%
2118	City of Ontario	18,286,166	0.07724391%
2119	City of Oregon City	32,575,472	0.13760440%
2120	City of Lake Oswego	76,686,996	0.32393907%
2121	City of Portland	879,019,623	3.71313021%
2122	City of Redmond	26,598,516	0.11235671%
2123	City of St Helens	12,058,774	0.05093834%
2125	City of Vernonia	1,609,575	0.00679912%
2126	City of West Linn	24,369,859	0.10294248%
2127	City of Cottage Grove	14,410,036	0.06087047%
2128	City of Tillamook	5,381,022	0.02273036%

Employer		Employer Total Present Value of Contribution	Employer Proportionate
Number	Employer Name	Effort	Share Percentage
2129	City of Sweet Home	1,355,542	0.00572604
2131	City of Drain	1,642,981	0.00694023
2132	Eugene Water & Electric Board	148,503,706	0.62730522
2138	City of Hood River	11,976,588	0.05059117
2139	City of Reedsport	2,467,576	0.01042347
2140	City of Lebanon	14,601,254	0.06167821
2142 2143	City of Sherwood City of Oakland	19,723,833 565,608	0.08331687
	City of Vale		0.00238923
2145 2146	City of Prineville	1,354,126	0.00572006 0.03100212
2140	City of Wheeler	7,339,218 448,832	0.00189594
2147	City of Klamath Falls		
2149	City of Canyonville	21,161,325 625,507	0.08938908 0.00264225
	City of Bandon		
2150	•	5,679,734	0.02399217
2152	City of Coos Bay City of Pendleton	22,784,796	0.09624690
2154	City of Corvallis	23,100,097	0.09757879
2155	•	68,999,497	0.29146575
2157	City of Monmouth	8,627,392	0.03644359
2158	City of Milton-Freewater	12,196,775	0.05152128
2159	City of Baker City	11,109,089	0.04692670
2160	City of Hermiston	17,011,160	0.07185807
2161	City of Pilot Rock	987,020	0.00416934
2162	City of Clatskanie	3,643,159	0.01538933
2163	City of Milwaukie	24,053,874	0.10160770
2165	City of Cornelius	5,129,383	0.02166740
2166	City of Nyssa	2,387,171	0.01008382
2167	City of Athena	572,214	0.00241713
2168	City of Oakridge	3,553,171	0.0150092
2170	City of Madras	4,984,459	0.0210552
2172	City of Sandy	11,451,621	0.04837362
2174	City of Mt Angel	1,759,605	0.00743287
2175	City of Umatilla	4,030,717	0.01702644
2176	City of Scappoose	6,103,045	0.0257803
2177	City of Condon	590,453	0.00249413
2178	City of Boardman	3,895,639	0.01645583
2179	City of Estacada	2,540,780	0.01073269
2180	City of Enterprise	2,006,120	0.00847420
2181	City of Central Point	12,650,398	0.05343740
2182	City of Cascade Locks	2,085,917	0.0088112
2183	City of Myrtle Point	3,018,107	0.0127490
2184	City of Port Orford	1,444,964	0.0061037
2185	City of Wood Village	2,109,227	0.0089097
2186	City of Chiloquin	142,809	0.0006032
2187	City of Philomath	4,228,839	0.01786334
2188	City of Talent	3,275,254	0.0138352
2189	City of Willamina	-	0.0000000
2191	City of Huntington	308,951	0.0013050
2192	City of North Plains	1,755,555	0.0074157
2193	City of Heppner	171,510	0.00072449
2194	City of Cave Junction	1,254,593	0.0052996
2195	City of Metolius	-	0.0000000
2196	City of Hubbard	2,073,511	0.0087588
2197	City of Myrtle Creek	2,597,852	0.0109737
2198	City of Carlton	890,237	0.0037605
2199	City of Junction City	6,792,522	0.0286927
2200	City of Wallowa	323,443	0.0013662
2201	City of Coburg	1,353,702	0.0057182
2202	City of Dallas	12,806,366	0.0540962
2203	City of Rockaway Beach	2,305,871	0.0097404
2204	City of Burns	1,625,980	0.00686842
2205	City of Elgin	-	0.00000000
	City of Elgin City of Weston City of Mill City	- 266,548 630,762	0.00000000 0.00112594 0.00266445

Employer Number	Employee Nome	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	Employer Name		
2208 2209	City of Fairview City of Monroe	7,515,314 119,016	0.031745989 0.000502749
2210	City of Helix	42,177	0.000302749
2210	City of Jefferson	42,177	0.000178109
2211	Town of Lakeview	2.090.250	
2212		2,080,259	0.008787379
	City of Stanfield City of Yamhill	8,481	0.000035839
2214	•	1,038,693	0.004387629
2215	City of Powers	9 (21 17)	0.000000009
2216	City of Brookings	8,621,176	0.036417339
2217	City of Sutherlin	4,258,365	0.017988079
2218	City of Prairie City	454,652	0.001920539
2219	City of Sheridan	1,597,016	0.006746079
2220	City of Garibaldi	1,255,682	0.005304229
2221	City of Sisters	1,991,078	0.008410669
2222	City of Jacksonville	2,455,744	0.010373499
2223	City of Cannon Beach	5,307,488	0.022419749
2224	City of Falls City	347,649	0.001468539
2225	City of Echo	598,499	0.002528169
2226	City of Hines	867,975	0.003666489
2227	Town Of Bonanza	-	0.00000000
2228	City of Turner	969,284	0.004094429
2229	City of John Day	1,526,804	0.006449489
2231	City of Banks	563,386	0.002379849
2232	City of Joseph	491,741	0.002077209
2233	City of Lafayette	1,284,154	0.005424499
2234	City of Aumsville	2,116,317	0.00893969
2235	City of Amity	455,855	0.001925619
2236	City of Creswell	1,888,206	0.007976119
2237	City of Troutdale	4,781,966	0.020199859
2238	City of Warrenton	7,613,353	0.032160119
2240	City of Wallendin City of Wilsonville	24,516,304	0.103561099
2240	City of Wilsonvine City of Bay City	770,817	0.003256069
2242	City of Gaston	770,817	
	•		0.00000000
2243	City Of Brownsville	570,183	0.00240855
2244	City of Lakeside	702,303	0.002966659
2245	City of Dundee	1,626,764	0.006871739
2246	City of Merrill	126,351	0.000533739
2247	City of Malin	263,387	0.001112599
2248	City of Fossil	216,142	0.000913029
2249	City of Phoenix	2,520,936	0.01064887
2250	City of Gold Beach	1,135,840	0.004797989
2251	City of Rogue River	1,904,103	0.00804326
2252	City of Dayton	775,048	0.00327394
2253	Town of Butte Falls	49,255	0.00020806
2254	City of Shady Cove	267,023	0.001127959
2255	Town of Canyon City	378,925	0.001600649
2256	City of Jordan Valley	-	0.00000000
2257	City of Culver	568,617	0.00240194
2258	City of Adair Village	443,738	0.001874439
2259	Town Of Hammond	-	0.00000000
2260	City of Riddle	799,767	0.003378359
2261	City of Waldport	783,137	0.00330811
2262	City of Dufur	293,761	0.00124090
2263	City of La Grande	6,410,022	0.02707704
2264	City of Gervais	962,270	0.00406479
2265	City of Gervals City of Westfir	902,270	0.00400479
2266	City of Irrigon		
		1,190,213	0.00502766
2267	City of Independence	7,288,606	0.03078833
2268	City of Harrisburg	1,849,999	0.00781471
2269	City of Durham	208,300	0.00087990
2270	City of Lyons	184,064	0.000777529
2271	City of Columbia City	1,322,085	0.005584719
2272	City of Aurora	218,665	0.000923689

Employer		Employer Total Present Value of Contribution	Employer Proportionat
Number	Employer Name	Effort	Share Percentage
2273	City of Silverton	8,011,944	0.03384383
2274	City of Gold Hill	300,251	0.00126831
2275	City of Toledo	4,374,767	0.01847977
2276	City of Newport	5,745,943	0.02427185
2277	City Of Rajneeshpuram	72 272 610	0.00000000
2278	City of Springfield	72,272,619	0.30529198
2279	City of Keizer	13,971,474	0.05901793
2280	City of Winston	2,506,925	0.01058968
2281 2282	City of Manzanita	1,832,657	0.0077414 0.0094729
2282	City of Eagle Point	2,242,549	
	City of Maupin	647,672	0.0027358
2284	City of Halsey	481,419	0.0020336
2285	City of Veneta	2,264,514	0.0095657
2286	City of Millersburg	625,360	0.0026416
2287	City of King City	1,105,694	0.0046706
2288	City of Tualatin	29,656,030	0.1252721
2289	City Of St Paul	-	0.0000000
2290	City of Molalla	3,591,542	0.0151712
2291	City of Florence	6,470,138	0.0273309
2292	City of North Bend	10,000,733	0.0422448
2293	City of Lowell	463,270	0.0019569
2294	City of Depoe Bay	1,788,767	0.0075560
2295	City of Tigard	17,272,032	0.0729600
2296	City of Happy Valley	9,677,895	0.0408810
2297	City of Rainier	2,268,776	0.0095837
2298	City of Lincoln City	16,769,667	0.0708379
2299	City of Dunes City	-	0.0000000
2300	City of Yachats	1,230,375	0.0051973
2301	City of Moro	200,313	0.0008461
2302	City of Mt. Vernon	342,814	0.0014481
2303	City of Woodburn	23,534,825	0.0994151
2304	City of Gladstone	7,070,705	0.0298678
2305	City of Elkton	98,033	0.0004141
2306	City of Imbler	-	0.0000000
2307	City of Yoncalla	456,945	0.0019302
2308	City of North Powder	161,898	0.0006838
2309	City of Gearhart	1,187,641	0.0050168
2501	Port of The Dalles	361,057	0.0015251
2504	Oak Lodge Water District	2,741,690	0.0115813
2507	Port of Astoria	2,388,016	0.0100873
2508	Multnomah Drainage	4,009,940	0.0169386
2510	Horsefly Irrigation District	161,542	0.0006823
2511	Grants Pass Irrigation District	1,320,196	0.0055767
2512	Port of Portland	152,387,172	0.6437096
2513	Port of Coos Bay	3,459,681	0.0146142
2515	Klamath County Fire District 1	22,734,672	0.0960351
2518	Clackamas County Housing Authority	6,251,672	0.0264081
2519	Portland Housing Authority	36,290,306	0.1532965
2521	League of Oregon Cities	13,049,112	0.0551217
2522	Lane Council of Governments	27,242,446	0.1150767
2524	Oak Lodge Sanitary District	4,572,060	0.0193131
2526	Clatskanie PUD	9,106,416	0.0384670
2527	Deschutes Valley Water District	5,787,656	0.0244480
2528	Columbia River Fire & Rescue	10,685,718	0.0451383
2529	East Fork Irrigation District	439,110	0.0018548
2530	River Road Water District	783,340	0.0033089
2531	Oregon School Boards Association	8,597,040	0.0363153
2533	Owyhee Irrigation District	4,085,143	0.0172563
2535	Athena Cemetery Maintenance District 1	-	0.0000000
2536	Valley View Cemetery	-	0.0000000
2538	Clackamas Vector Control	490,936	0.0020738
2540	West Extension Irrigation District	511,613	0.0021611
	Jackson County Vector Control District	469,924	0.0019850

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionat Share Percentage
	Employer Name		
2542	Rainbow Water District	1,397,480	0.00590320
2544	Santa Clara Rural Fire Protection District	505,833	0.00213673
2545	Council of Governments	19,450,289	0.08216137
2547	Metzger Water District	-	0.00000000
2549	Rogue River Fire District	2,726,167	0.01151580
2550	Nyssa Road Assessment District 2	684,182	0.00289010
2551	Sandy Fire Department	2,915,447	0.01231535
2552	Winston-Dillard Fire District	2,956,163	0.01248734
2553	Tangent Rural Fire Protection District	546,426	0.00230820
2555	Monroe Fire Department	158,831	0.00067093
2556	Jackson County Fire District 5	10,317,226	0.04358174
2557	Estacada Fire Department	2,021,393	0.00853871
2558	Boring Fire Department	-	0.00000000
2559	Keizer Fire Department	7,579,341	0.03201644
2561	Jefferson Rural Fire Protection District	791,470	0.0033433
2562	Odell Rural Fire Protection District	124,906	0.00052762
2563	Central Oregon Irrigation District	4,615,305	0.0194958
2564	Illinois Valley Fire District	964,743	0.0040752
2567	Charleston Rural Fire Protection District	525,758	0.00222089
2568	Molalla Rural Fire Protection District 73	3,694,083	0.0156044
2569	Central Oregon Intergovernmental Council	7,632,949	0.0322428
2570	Port of St Helens	768,102	0.0032446
2571	Crystal Springs Water District	858,397	0.0036260
2572	Local Government Personnel Institute	770,905	0.0032564
2573	Goshen Fire District	358,471	0.0015142
2575	Jefferson County Rural Fire Protection District 1	969,989	0.0040974
2576	Depoe Bay Rural Fire Protection District	1,576,614	0.0066598
2579	La Pine Rural Fire Protection District	5,328,490	0.0225084
2580	Marion County Fire District 1	13,584,611	0.0573837
2581	Port of Umatilla	679,244	0.0028692
2582	Talent Irrigation District	1,642,501	0.0069382
2585	Rogue River Valley Irrigation District	845,089	0.0035698
2587	Tualatin Valley Irrigation District	404,176	0.0017073
2588	Clatskanie Rural Fire Protection District	2,509,090	0.0105988
2589	West Slope Water District	1,145,794	0.0048400
2590	Redmond Fire & Rescue	12,810,525	0.0541138
2592	Medford Irrigation District	1,166,140	0.0049259
2594	Metro	140,148,824	0.5920127
2595	Canby Fire District	5,530,189	0.0233604
2596	Bend Parks & Recreation	11,828,259	0.0499646
2597	Mapleton Water District	85,647	0.0003617
2598	Marion County Housing Authority	117,759	0.0004974
2599	South Suburban Sanitary District	2,120,190	0.0089560
2600	Winston-Dillard Water District	1,104,726	0.0046665
2601	Baker Valley Irrigation District	15,677	0.0000662
2602	Aumsville Rural Fire Protection District	656,772	0.0027743
2603	Corbett Water District	571,930	0.0024159
2604	Netarts-Oceanside Sanitary District	666,553	0.0028156
2605	Scio Fire District	258,863	0.0010934
2606	West Valley Housing Authority	2,242,551	0.0094729
2607	Hoodland Fire District 74	2,865,341	0.0121036
2608	Gaston Rural Fire Protection District	314,000	0.0013263
2610	Turner Fire District	1,102,619	0.0046576
2612	Community Services Consortium	9,350,233	0.0394969
2613	Polk Soil & Water Conservation District	277,452	0.0011720
2614	Mountain Valley Mental Health Program	-	0.0000000
2615	Humanities Council	222,885	0.0009415
2616	Alcohol Safety Action Program	222,003	0.0009413
2617	Clean Water Services	64,042,305	0.2705257
		04,042,303	
2618 2619	Estacada Cemetery District Comprehensive Options For Drug Abusers	-	0.0000000
	· · · · · · · · · · · · · · · · · · ·	1 060 010	0.0000000
2620	Jackson County Fire District 4	1,060,019 10,336	0.0044777
2623	Evans Valley Fire District 6		0.0000436

Employer Number	Employer Nome	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	Employer Name		
2624	Klamath Vector Control	185,250	0.000782539
2625	Port of Newport	1,298,443	0.005484859
2626	Tillamook Peoples Utility District	21,351,387	0.09019193
2628	McKenzie Fire And Rescue	988,004	0.00417350
2629	Metropolitan Wastewater Management Commission	1.045.226	0.00000000
2630	Sheridan Fire District	1,045,236	0.00441526
2631	Arch Cape Water-Sanitary District	260,474	0.00110029
2632	Umpqua Regional Council of Governments	110,055	0.00046489
2633	Port of Cascade Locks	1,263,911	0.00533898
2637	Northeast Oregon Housing Authority	1,856,692	0.00784299
2638	North Douglas County Fire and EMS	240,763	0.00101702
2641	Suburban East Salem Water District	913,699	0.00385962
2642	Dexter Rural Fire Protection District	136,784	0.00057780
2643	Sweet Home Cemetery	172,200	0.00072740
2644	Lakeside Water District	294,137	0.00124249
2645	Chiloquin Agency Lake Rural Fire Protection District	264,032	0.00111532
2646	Keno Rural Fire Protection District	475,707	0.00200947
2647	Crooked River Ranch Rural Fire Protection District	829,323	0.00350320
2648	Black Butte Ranch Rural Fire Protection District	2,092,561	0.00883934
2649	Colton Fire Department	267,025	0.00112796
2650	Pleasant Hill Fire Department	185,289	0.00078269
2651	Imbler Rural Fire Protection District	83,628	0.00035326
2652	The Oregon Consortium	571,017	0.00241207
2653	Umatilla Fire Department	394,619	0.00166694
2654	Spring Valley Rural Fire Protection District	-	0.00000000
2655	North Bay Rural Fire Protection District	133,648	0.00056455
2657	Mid-Willamette Valley Senior Service Agency	27,046,258	0.11424805
2658	Salem Metropolitan Communication Agency	517,583	0.00218636
2659	Silverton Fire District	1,122,502	0.00474164
2660	Tualatin Valley Fire & Rescue	147,992,665	0.62514650
2661	Lincoln County 911	-	0.00000000
2662	East Central Oregon Association of Counties	65,056	0.00027481
2663	Metropolitan Area Communications Commission	2,240,848	0.00946573
2664	Applegate Valley Rural Fire Protection District 9	1,296,648	0.00547726
2665	N NE Community Mental Health Center	287,843	0.00121590
2666	Central City Concern	-	0.00000000
2667	Mental Health Services West Inc	-	0.00000000
2668	Southeast Mental Health Network Inc	-	0.00000000
2669	Roseburg Urban Sanitary Authority	2,370,730	0.01001437
2670	Mt Hood Community Mental Health Ctr	535,353	0.00226142
2671	Columbia 911 Communications District	3,356,690	0.01417924
2672	Rockwood Water PUD	3,671,244	0.01550797
2673	Port Orford Library	35,704	0.00015082
2674	Nestucca Rural Fire District	654,841	0.00276616
2675	Salmon Harbor-Douglas County	557,796	0.00235623
2676	Woodburn Fire District	4,930,863	0.02082881
2677	Portland Private Industry Council Inc	<del>-</del>	0.00000000
2678	Central Oregon Regional Housing Authority	1,182,903	0.00499679
2679	Columbia River Public Utility District	9,176,555	0.03876335
2681	Cloverdale Rural Fire Protection District	446,868	0.00188765
2684	Parkdale Fire District	389,994	0.00164740
2685	Oregon Community College Association	437,762	0.00184918
2686	Weston Cemetery	38,709	0.00016351
2687	Columbia Drainage Vector Control District	361,331	0.0016331
2688	Polk County Fire District 1	3,069,614	0.00132032
2689	Redmond Area Park & Recreation District		
		736,681	0.00311187
2692	Siuslaw Public Library	928,715	0.00392305
2694	Philomath Fire Department  Workington County Consolidated Communications Assured	448,128	0.00189297
2695	Washington County Consolidated Communications Agency	18,533,434	0.07828842
2696	Stayton Fire District	1,439,896	0.00608237
2697	Oregon Museum Park	-	0.00000000
2698	Halsey Shedd Rural Fire Protection District	163,465	0.00069050
2699	Chetco Library Board	633,095	0.00267430

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2700	Lowell Rural Fire Protection District	-	0.00000000%
2701	Sisters-Camp Sherman Rural Fire Protection District	4,928,947	0.02082072%
2702	Banks Fire District 13	609,183	0.00257329%
2703	Westport Sewer District	-	0.00000000%
2704	Clatsop County 4-H District	_	0.00000000%
2705	Lebanon Fire District	9,524,915	0.04023488%
2707	Clatskanie Library	234,421	0.00099023%
2708	Milton-Freewater Cemetery District 3	36,677	0.00015493%
2709	Scappoose Public Library	250,285	0.00105725%
2710	Klamath County Emergency Communications District	1,797,103	0.00759127%
2712	Jefferson County EMS	1,193,476	0.00504145%
2713	Port of Tillamook Bay	2,101,019	0.00887507%
2713	Winchester Bay Sanitary District	241,946	0.00102202%
2715	•		0.00102202%
2716	Jackson County Fire District 3 Neskowin Water District	18,254,651	0.00134806%
2717	Ice Fountain Water District	319,130	
		454,266	0.00191890%
2718	Curry Library	165,659	0.00069977%
2719	Human Solutions, Inc	-	0.00000000%
2720	Tri-Met	- 071 222	0.00000000%
2721	Klamath Housing Authority	971,233	0.00410266%
2722	Tillamook 9-1-1	362,291	0.00153038%
2723	Oregon Coastal Zone Management Association	91,897	0.00038819%
2724	Nehalem Bay Wastewater Agency	543,283	0.00229492%
2725	West Valley Fire District	1,427,289	0.00602911%
2726	Yamhill Communications Agency	2,187,581	0.00924072%
2728	Baker County Library District	1,521,431	0.00642679%
2729	Douglas County Fire District 2	26,484,481	0.11187501%
2731	Canby Utility Board	4,683,132	0.01978236%
2732	Umatilla County Special Library District	381,186	0.00161020%
2733	Wiard Memorial Park District	374,515	0.00158202%
2734	Seal Rock Water District	1,165,059	0.00492141%
2736	Wasco 9-1-1	-	0.00000000%
2737	Portland Energy Conservation Inc	155,263	0.00065586%
2739	Scappoose Rural Fire Protection District	4,321,734	0.01825575%
2740	Neskowin Regional Sanitary Authority	114,701	0.00048452%
2741	Port of Garibaldi	787,695	0.00332736%
2742	Amity Fire District	198,944	0.00084037%
2743	Douglas Soil & Water Conservation District	-	0.00000000%
2745	Clackamas County Fire District	80,929,985	0.34186219%
2746	Marion-Salem Data Center	-	0.00000000%
2747	Salem Housing Authority	5,958,244	0.02516865%
2749	Black Butte Ranch Police	980,562	0.00414206%
2750	Eastern Oregon Human Services Consortium	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	195,130	0.00082426%
2753	Linn-Benton Housing Authority	2,480,104	0.01047639%
2754	Western Lane Ambulance District	3,500,920	0.01478849%
2756	Sandy Area Sch Trans Agency	-	0.00000000%
2757	City of Stayton	3,022,052	0.01276567%
2758	Mohawk Valley Rural Fire District	229,029	0.00096746%
2760	Knappa Svensen Burnside Rural Fire Protection District	363,932	0.00153731%
2761	Clackamas River Water	7,129,874	0.03011782%
2763	Junction City Fire Department	632,170	0.00267039%
2765	Green Sanitary	830,076	0.00350638%
2766	Southwest Lincoln County Water District	841,431	0.00355435%
2767	Springfield Utility Board	151,684	0.00064074%
2768	Lake County Library District	355,077	0.00149991%
2771	Harbor Water PUD	324,690	0.00137155%
2772	Umatilla County Soil & Water District	144,226	0.00060924%
2773	Housing Authority of Jackson County	7,210,814	0.03045972%
2774	Oregon Trail Library District	282,287	0.03043972%
2774	•		
2776	Rainier Cemetery District	37,607 18,677,004	0.00015886% 0.07889868%
2777	City of Newberg Mulino Water District 23	18,677,904 172,144	0.07889868%
2110	Munno Water District 23	1/2,144	0.00072717%

Employer	Fundame Name	Employer Total Present Value of Contribution	Employer Proportionate
Number	Employer Name	Effort	Share Percentage
2779 2780	Brownsville Rural Fire Protection District	293,113	0.001238169 0.000545469
2780	Nehalem Bay Health District North Bend Coos-Curry Housing Authority	129,129 951,457	0.00401912
2781	Millington Rural Fire Protection District	22,469	0.00009491
2782	Tillamook Fire District	494,102	0.00208717
2784	Eisenschmidt Pool	507,195	0.00214248
2785	Fern Ridge Community Library	-	0.00000000
2786	Seal Rock Rural Fire Protection District	-	0.00000000
2788	Port of Hood River	1,798,864	0.00759871
2789	Farmers Irrigation District	588,957	0.00248786
2790	Silver Falls Library District	1,230,168	0.00519644
2792	North Wasco County Parks And Recreation District	928,918	0.00392391
2793	North Lincoln Fire & Rescue District 1	1,799,199	0.00760013
2794	Siuslaw Rural Fire Protection District 1	2,216,805	0.00936417
2796	West Side Rural Fire Protection District	47,407	0.00020026
2797	Vernonia Fire	115,806	0.00048918
2798	Fairview Water District	130,754	0.00055233
2799	Sublimity Fire District	256,783	0.00108470
2801	Coburg Rural Fire Protection District	374,698	0.00158279
2802	Rural Road Assessment District 3	462,016	0.00195164
2803	Southwestern Polk County Rural Fire Protection District	28,253	0.00011935
2804	Aurora Rural Fire Protection District	776,754	0.00328114
2806	Multnomah County Rural Fire Protection District 14	150,161	0.00063431
2808	Lifeways	-	0.00000000
2809	Juntura Road District 4	39,755	0.00016793
2810	Sutherlin Water Control District	146,518	0.00061892
2811	Mid-Columbia Center For Living	15,488,511	0.06542614
2812	Workforce Development Board	-	0.00000000
2814	The Job Council	-	0.00000000
2816	Odell Sanitary District	651,220	0.00275087
2817	Wickiup Water District	254,644	0.00107566
2818	Netarts Water District	344,742	0.00145625
2819 2820	Harrisburg Fire and Rescue	460,178	0.00194387
	Central Oregon Coast Fire & Rescue District	1,181,340	0.00499018
2821 2822	Tillamook County Soil And Water Conservation District Deschutes County Rural Fire Protection District 2	328,770 327,289	0.00138878 0.00138253
2823	Lyons Fire District	321,289	0.00000000
2824	Glide Fire Department	165,265	0.00069811
2825	Northern Oregon Corrections	7,290,340	0.03079565
2826	Wasco County Soil-Water Conservation District	751,204	0.00317322
2828	Deschutes Public Library District	6,510,971	0.02750346
2829	Hubbard Rural Fire Protection District	-	0.00000000
2830	Netarts-Oceanside Rural Fire Protection District	365,307	0.00154312
2831	Oregon Advanced Technology Consortium, Inc	<del>-</del>	0.00000000
2832	CareOregon	2,599	0.00001098
2833	Boardman Rural Fire Protection District	763,079	0.00322338
2834	Crescent Rural Fire Protection District	417,623	0.00176411
2835	North Clackamas County Water Commission	508,585	0.00214835
2837	NORCOM	2,963,828	0.01251972
2838	High Desert Parks & Recreation District	66,937	0.00028275
2839	North Morrow Vector Control District	322,256	0.00136126
2840	Cannon Beach Rural Fire Protection District	424,722	0.00179410
2841	Jefferson County Soil & Water Conservation District	225,537	0.00095271
2842	Tualatin Valley Water District	23,999,429	0.10137772
2843	Yachats Rural Fire Protection District	1,490,479	0.00629604
2844	Crook County Rural Fire Protection District 1	5,676,287	0.02397761
2845	Sunrise Water Authority	2,641,906	0.01115987
2846	Jefferson County Library District	526,445	0.00222379
2847	Sweet Home Fire and Ambulance District	3,258,996	0.01376656
2848	Lane Transit District	-	0.00000000
2849	Lebanon Aquatic District	503,730	0.00212784
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2850 2851	Lake County 4-H & Extension Service	187,265	0.0000000

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
2852	Ochoco Irrigation District	1,080,378	0.00456370%
2853	Mill City Rural Fire Protection District	119,778	0.00050596%
2854	Sunset Empire Transportation District	-	0.00000000%
2855	Harney Hospital	22,637,778	0.09562587%
2856	Mid-Columbia Council Of Governments	35,247	0.00014889%
2857	Sunriver Service District	4,559,723	0.01926105%
2858	Nesika Beach-Ophir Water District	256,361	0.00108291%
2859	South Lane County Fire and Rescue	6,203,598	0.02620507%
2860	Coos County Airport District	1,616,917	0.00683014%
2861	Mt Angel Fire District	75,953	0.00032084%
2864	Tri-City Water and Sanitary Authority	956,937	0.00404227%
2865	Tri-County Cooperative Weed Management Area	67,337	0.00028444%
2866	Jefferson Behavioral Health	10,690	0.00004516%
2867	West Multnomah Soil And Water Conservation District	1,337,485	0.00564977%
2869	Nehalem Bay Fire & Rescue	854,010	0.00360749%
2870	Clackamas River Water Providers	145,359	0.00061402%
2872	Emergency Communications of Southern Oregon	7,965	0.00003365%
2873	Mosier Fire District	71,767	0.00030316%
2874	Umatilla-Morrow Radio and Data District	175,249	0.00074028%
2876	Oregon Municipal Electric Utilities Association	84,691	0.00035775%
2877	Mid-Columbia Fire And Rescue V1-801	3,822,631	0.01614745%
2878	Yamhill Fire Protection District	164,144	0.00069337%
2879	LaGrande Rural Fire Protection District	157,894	0.00066697%
2880	Oregon Health & Science University	744,617,005	3.14539041%
2881	Lake Chinook Fire and Rescue District	64,850	0.00027394%
2883	Lane Fire Authority	7,929,472	0.03349545%
2884	North Central Public Health District	2,547,656	0.01076174%
2885	Siletz Rural Fire Protection District	146,780	0.00062002%
2886	Idanha-Detroit Rural Fire Protection District	-	0.00000000%
2887	Umatilla County Fire District #1	6,866,855	0.02900678%
2900	Clatsop Community College	9,871,759	0.04170001%
2901	Blue Mountain Community College	20,323,430	0.08584967%
2902	Treasure Valley Community College	17,287,656	0.07302603%
2903	Umpqua Community College	24,864,954	0.10503385%
2904	Lane Community College	82,062,449	0.34664591%
2905	Mt Hood Community College	51,859,869	0.21906501%
2906	Klamath Community College	15,217,049	0.06427943%
2908	Clackamas Community College	53,853,701	0.22748730%
2910	Linn-Benton Community College	48,864,778	0.20641323%
2918	Portland Community College	258,694,899	1.09277179%
2919	Chemeketa Community College	84,076,974	0.35515561%
2922	Rogue Community College	41,225,581	0.17414395%
2995	Oregon Coast Community College	3,377,303	0.01426631%
2996	Columbia Gorge Community College	10,110,287	0.04270759%
2997	Tillamook Bay Community College	3,472,864	0.01466998%
2998	Southwestern Community College	18,920,459	0.07992328%
2999	Central Oregon Community College	55,066,284	0.23260946%
3003	Baker School District 5J	21,540,920	0.09099255%
3008	Huntington School District 16J	1,701,121	0.00718583%
3016	Burnt River High School	1,713,871	0.00723969%
3027	Pine-Eagle School District 61	4,121,073	0.01740812%
3037	Alsea School	3,565,706	0.01506216%
3039	Corvallis School District 509J	71,669,235	0.30274319%
3043	Philomath School District 17J	14,676,109	0.06199441%
3049	Monroe Elementary School	-	0.00000000%
3075	West Linn School District	117,827,801	0.49772491%
3083	Welches Elementary School	-	0.00000000%
3094	Damascus-Union School District 26	-	0.00000000%
3102	Molalla Elementary School 35	-	0.00000000%
3109	Boring School District	-	0.00000000%
3111	Sandy Elementary School District 46	-	0.00000000%
3116	Colton School District 53	10,011,149	0.04228882%
3122	Oregon City School District 62	104,210,648	0.44020372%

Employer	T. I. V	Employer Total Present Value of Contribution	Employer Proportionate
Number	Employer Name	Effort	Share Percentage
3138	Canby Elementary School District 86	-	0.000000009
3160	Gladstone School District 115	11,147,409	0.047088579
3174	Canby Union High School	-	0.000000009
3175	Sandy Union High School	-	0.000000009
3176	Molalla Union High School	-	0.000000009
3179	Clatsop County School District 1C	12,164,770	0.051386089
3186	Jewell School District 8	5,513,235	0.023288859
3187	Seaside Schools	21,328,870	0.090096829
3195	Warrenton-Hammond School District	12,663,585	0.053493169
3230	Vernonia School District	10,767,239	0.04548267
3241	Coquille School District 8	14,903,084	0.062953199
3242	Coos Bay School District 9	36,642,648	0.154784859
3245	North Bend Public Schools	27,353,288	0.11554500
3252	Powers School District	2,313,356	0.00977201
3257	Myrtle Point School District 41	14,034,040	0.05928220
3264	Bandon School District	10,656,540	0.04501506
3274	Crook County School District	21,570,134	0.09111596
3275	Port Orford-Langlois School District 2Cj	5,787,233	0.02444627
3277	Curry County School District 3C	-	0.00000000
3281	Ophir School	=	0.00000000
3282	Pistol River School District 16	=	0.00000000
3283	Brookings-Harbor School District 17C	14,521,445	0.06134108
3288	Central Curry School District 1	7,120,074	0.03007642
3291	Bend-La Pine Public Schools	222,613,521	0.94035783
3296	Sisters School District	10,047,362	0.04244179
3307	Oakland School District	9,056,028	0.03825422
3310	Roseburg Public Schools	56,236,274	0.23755170
3316	Glide School District 12	8,172,014	0.03451999
3318	Days Creek School District 15	3,616,797	0.01527797
3319	South Umpqua School District	4,261,562	0.01800157
3320	Camas Valley School District 21	3,666,022	0.01548591
3321	North Douglas School District 22	5,930,717	0.02505237
3324	Yoncalla School District 32	4,974,230	0.02101200
3325	Elkton School District 34	4,072,077	0.01720115
3331	Umpqua School District	1,072,077	0.00000000
3335	Riddle School District	6,918,970	0.02922692
3338	Glendale 77	5,486,954	0.02317784
3349	Winston-Dillard Schools	2,421,609	0.01022929
3353	Sutherlin School District 130	10,938,042	0.04620417
3361	Arlington Public Schools	3,363,185	0.04020417
3364	8		
	Condon Admin School District 25J	2,221,740	0.00938501
3370	Prairie City School District 4	3,414,520	0.01442352
3372	Monument School District 8	1,797,381	0.00759245
3375	Dayville School District 16J	1,939,737	0.00819378
3376	Long Creek Schools	1,234,754	0.00521581
3392	Burns-Slater School District	-	0.00000000
3394	Crane Elementary School	894,285	0.00377761
3395	Pine Creek School	111,209	0.00046977
3396	Diamond School District 7	399,217	0.00168636
3397	Suntex School District	383,114	0.00161834
3398	Drewsey School	-	0.00000000
3399	Frenchglen School District	363,551	0.00153570
3405	Fields-Trout Creek 33	448,755	0.00189562
3407	Crane Union High School	2,026,322	0.00855953
3408	Burns Union High School	-	0.00000000
3409	Hood River County School District	58,377,730	0.24659758
3414	City of Phoenix School District	26,126,197	0.11036155
3415	Ashland Public Schools	51,211,071	0.21632438
3416	Central Point School District 6	71,464,826	0.30187973
	Eagle Point School District 9	61,086,400	0.25803947
3417			
3417 3424			
3417 3424 3432	Rogue River School District Prospect School District	11,966,717 4,100,441	0.05054947 0.01732097

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3440	Pinehurst School	370,098	0.00156336%
3445	Culver School District 4	12,918,872	0.05457154%
3446	Ashwood School	123,344	0.00052103%
3447	Madras School District	45,722,730	0.19314068%
3451	Black Butte School District	585,210	0.00247203%
3453	Josephine County School District Cu	383,210	0.002472037
3454	Grants Pass School District	112,495,067	0.47519853%
3455	Klamath Falls School District 1	112,493,007	0.00000000%
3456	Klamath County School District  Klamath County School District	121,192,574	0.51193830%
3457	Klamath Falls City Schools	55,978,886	0.23646445%
3460	Union School District 5	33,778,880	0.00000000%
3461		12 902 977	
3462	Lake County School District 7	13,803,877 2,448,173	0.058309959 0.010341509
3463	Paisley School District North Lake School District 14		
3464	Plush School District	4,053,408	0.017122299
3465		331,650	0.001400959
	Adel School District 21	303,429	0.001281749
3470	Pleasant Hill School District	14,753,896	0.062323009
3473	Eugene School District 4J	264,341,346	1.116623359
3487	Springfield School District 19	132,197,057	0.558423139
3494	Fern Ridge School District	13,816,340	0.058362609
3498	Mapleton School District	4,622,572	0.019526549
3502	Creswell School District 40	19,241,695	0.081280239
3506	South Lane School District	28,904,180	0.122096239
3510	Bethel School District	96,785,982	0.408840659
3517	Crow-Applegate-Lorane District 66	6,259,988	0.026443279
3519	McKenzie School District	5,558,112	0.023478429
3520	Junction City School District 69	25,905,486	0.109429239
3522	Lowell School District	5,849,792	0.024710539
3524	Oakridge School District	9,585,816	0.040492149
3527	Marcola School District 79	4,857,930	0.020520739
3533	Triangle Lake Schools	5,471,153	0.023111099
3537	Siuslaw School District 97J	16,612,867	0.070175619
3579	Lincoln County School District	1,091,619	0.004611199
3582	Linn County School District 5	-	0.00000009
3610	Harrisburg Elementary School District 42J	-	0.00000009
3613	Harris School	-	0.000000009
3615	Central Linn School District 552C	12,795,195	0.054049119
3618	Sweet Home School District 55	15,733,438	0.066460759
3626	Wyatt School District 63Cj	-	0.000000009
3647	Scio School District 95C	11,350,612	0.047946949
3665	Santiam Canyon School District	4,507,958	0.019042399
3676	Harrisburg High School	-	0.000000009
3684	Ontario School District 8C	33,587,913	0.141881139
3687	Juntura Grade School	226,662	0.000957469
3689	Vale School District 15	-	0.000000009
3694	Nyssa School District 26	20,551,719	0.086814009
3696	Annex Elementary School	775,416	0.003275499
3707	Adrian School District 61	4,790,209	0.020234679
3709	Harper School District 66	2,505,083	0.010581909
3712	W W Jones School	428,395	0.001809619
3715	Vale High School	-	0.000000009
3720	Silverton RFD	-	0.000000009
3727	Aumsville Elementary	-	0.000000009
3729	Jefferson School District 14Cj	8,506,232	0.035931799
3730	North Marion School District 15	21,772,644	0.091971409
3732	Marion Elementary School	-	0.00000000
3735	Salem-Keizer Public Schools	550,495,778	2.325388939
3750	St Paul School District	5,601,514	0.023661769
3759	Eldriedge Elementary	-	0.00000000
3760	West Stayton School District	-	0.000000009
27.61	Bethany Elementary	-	0.000000009
3761			
3761 3769	Scotts Mills School	-	0.00000000%

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
3772	Stayton School District 77J	-	0.00000000%
3780	Mt Angel School District 91	14,340,499	0.06057674%
3781	Silver Crest School District 93	· · ·	0.00000000%
3786	Woodburn School District	104,896,777	0.44310204%
3794	Detroit School District 123J	-	0.00000000%
3804	Monitor School District 142J	_	0.00000000%
3806	Cloverdale School District 144	_	0.00000000%
3809	Morrow County Schools	27,800,154	0.11743264%
3818	Portland Public Schools	497,533,089	2.10166542%
3820	Parkrose School District	57,295,460	0.24202589%
3821	Gresham Grade School District 4	37,233,100	0.00000000%
3823	Orient School	_	0.00000000%
3824	Reynolds School District	150,186,444	0.63441339%
3842	Corbett School District 39	20,222,297	0.08542246%
3843	David Douglas School Dist	222,021,866	0.93785858%
3847	Riverdale School	10,843,176	0.04580344%
3848	Barlow-Gresham Uhs District U2-20Jt	10,843,170	0.00000000%
3850	Dallas School Dist	51,791,156	0.21877476%
3859	Central School District 13J		
3865	Perrydale School District 21	34,059,804 5 200 781	0.14387448%
	•	5,290,781	0.02234917%
3887	Falls City School District	1,739,156	0.00734649%
3894	Sherman County School District 9	14 440 607	0.00000000%
3902	Tillamook Public Schools	14,448,687	0.06103374%
3920	Neah-Kah-Nie School District	19,085,808	0.08062174%
3927	Echo School District	3,807,410	0.01608316%
3928	Umatilla School District 6R	18,139,320	0.07662361%
3929	Ferndale School District 10	-	0.00000000%
3931	Pendleton School District 16R	22,854,259	0.09654032%
3935	Athena-Weston School District 29Rj	11,518,057	0.04865426%
3936	Milton-Freewater Elementary School District 31	-	0.00000000%
3942	Stanfield School District	3,867,268	0.01633601%
3944	Ukiah School	1,283,411	0.00542135%
3957	Helix School District	3,328,219	0.01405897%
3958	Pilot Rock School District 2R	3,590,091	0.01516516%
3959	Mcloughlin Union High School District	-	0.00000000%
3965	La Grande Public Schools	21,686,234	0.09160639%
3966	Union County School District	3,450,908	0.01457723%
3967	North Powder School District	3,668,796	0.01549763%
3969	Imbler School District	5,744,471	0.02426563%
3970	Cove School District	4,837,793	0.02043567%
3973	Elgin School District 23	6,817,083	0.02879653%
3986	Joseph School District 6	5,417,954	0.02288637%
3990	Wallowa School	4,747,941	0.02005612%
3993	Enterprise School District 21	6,225,487	0.02629753%
4003	Troy School District 54	181,356	0.00076608%
4008	Chenowith School District	-	0.00000000%
4012	Dufur Schools	5,676,275	0.02397756%
4022	Maupin Grade School 84	-	0.00000000%
4025	West Union School District 1	-	0.00000000%
4030	Hillsboro Elementary School District 7	-	0.00000000%
4034	Gaston Public Schools	6,303,217	0.02662587%
4035	Banks School District	14,536,011	0.06140261%
4047	Reedville School District 29	-	0.00000000%
4055	Groner School	-	0.00000000%
4062	Beaverton School District	576,653,478	2.43588356%
4080	North Plains School District 70	·	0.00000000%
4105	Hillsboro Union High School	-	0.00000000%
4109	Spray School District 1	1,814,553	0.00766498%
4114	Fossil School District 21J	3,897,697	0.01646454%
4128	Yamhill Grade School	-	0.00000000%
4135	Newberg School District 29Jt	54,756,946	0.23130277%
4142	McMinnville Schools	90,869,039	0.38384646%
4144	Sheridan School District 48J	14,586,110	0.06161424%
1177		17,500,110	0.00101727/0

Employer Number	Employer Name	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
4166	Yamhill-Carlton School District 1	5,516,499	0.02330264%
4185	Lebanon School District Uh-1	-	0.00000000%
4189	Wasco County High School	-	0.00000000%
4203	Victor Point School	<del>-</del>	0.00000000%
4218	Curry County Education Service District	-	0.00000000%
4219	Grant County Education Service District	2,117,196	0.00894340%
4220	Jefferson County Education Service District	3,425,009	0.01446783%
4221	Marion Education Service District	· · · · · · · · · · · · · · · · · · ·	0.00000000%
4223	InterMountain Education Service District	20,156,623	0.08514505%
4224	Wallowa County Region 18	3,282,896	0.01386752%
4225	Washington County Education Service District	-	0.00000000%
4226	North Central Education Service District	1,997,274	0.00843683%
4227	Cascade School District Uh5	-	0.00000000%
4230	Mari-Linn School District	-	0.00000000%
4232	South Coast Education Service District Region 7	15,395,738	0.06503425%
4237	Douglas Education Service District	27,486,041	0.11610577%
4238	Multnomah Education Service District	33,735,207	0.14250332%
4251	Clatsop County Education Service District	-	0.00000000%
4252	High Desert Education Service District	27,017,342	0.11412590%
4254	Willamette Education Service District	25,234,123	0.10659328%
4258	Hermiston School District 8R	57,524,200	0.24299212%
4259	Clackamas Education Service District	33,218,268	0.14031968%
4260	Greater Albany School District 8J	120,211,680	0.50779483%
4268	Lake Oswego School District	74,943,629	0.31657479%
4270	Silver Falls School District	46,701,156	0.19727372%
4271	Malheur Education Service District Region 14	6,454,784	0.02726612%
4272	Linn-Benton-Lincoln Education Service District	38,186,752	0.16130741%
4273	Double O School District	176,536	0.00074572%
4275	Tillamook County Education Service District	-	0.00000000%
4276	Lane County Education Service District	19,386,071	0.08189010%
4277	Mitchell School	2,019,106	0.00852905%
4279	St Helens School District 502	21,982,678	0.09285862%
4280	Northwest Regional Education Service District	85,937,243	0.36301371%
4286	Southern Oregon Education Service District	35,787,896	0.15117423%
4288	Medford School District 549C	177,650,127	0.75042472%
4291	Dayton Public Schools	8,612,483	0.03638061%
4293	Lake County Education Service District	1,719,843	0.00726491%
4294	Harney Education Service District Region XVII	3,917,053	0.01654631%
4295	Wasco County Education Service District	4,937,689	0.02085765%
4297	Yamhill Education Service District	-	0.00000000%
4306	Amity School District	5,567,027	0.02351608%
4307	Columbia School District 5J	-	0.00000000%
4309	Scappoose School District	34,088,908	0.14399742%
4311	Redmond School District 2J	89,055,382	0.37618526%
4312	Reedsport School District	4,836,532	0.02043034%
4313	Forest Grove School District	87,536,302	0.36976841%
4314	Willamina School District 30J	13,032,537	0.05505168%
4315	John Day School District	8,238,299	0.03479999%
4316	Tigard-Tualatin School District 23J	188,020,626	0.79423149%
4317	Sherwood School District 88J	75,357,576	0.31832337%
4320	Rainier School District 13	9,518,656	0.04020844%
4321	North Clackamas School District 12	166,359,274	0.70273021%
4323	Estacada School District 108	20,210,299	0.08537178%
4324	Centennial School District 28	122,312,585	0.51666941%
4326	Harney County School District 3	-	0.00000000%
4327	Jordan Valley School District 3	1,194,320	0.00504501%
4329	Gervais School District 1	8,627,929	0.03644586%
4330	Vale School District 84	17,661,127	0.07460364%
4331	Molalla River School District	10,669,514	0.04506986%
4332	Gresham-Barlow School District 10	124,470,046	0.52578290%
4333	Canby School District	37,037,363	0.15645220%
4334	Cascade School District 5	18,476,946	0.07804980%
4335	Milton-Freewater Unified School District 7	11,711,823	0.04947276%

Employer Number 4336 4337 4338	Fundana Nama	Employer Total Present Value of Contribution Effort	Employer Proportionate Share Percentage
	Employer Name		
	Nestucca Valley School District 101	8,126,297	0.03432688
	Sherman County School District Three Rivers U J School District	4,884,881 57,773,876	0.02063458 0.24404680
4339	Lebanon Community School District	62,482,160	0.26393540
4340	Monroe School District 1J	6,593,562	0.02785234
4341	Hillsboro School District 1J	278,100,862	1.17474591
4342	North Santiam School District 29J	20,334,920	0.08589820
4343	Harrisburg School District 7	15,564,048	0.06574522
4344	South Wasco County School District 1	5,243,794	0.02215069
4345	Oregon Trail School District 46	66,095,614	0.27919925
4346	Knappa School District 4	9,013,675	0.03807531
4347	Clatskanie School District 6J	13,488,859	0.05697926
4348	Lourdes Charter School	600,166	0.00253520
4350	Ridgeline Montessori	2,590,539	0.01094288
4351	The Village School	627,441	0.00265042
4352	Armadillo Technical Institute	1,521,487	0.00642702
4354	Opal Charter School	1,296,664	0.00547733
4355	Three Rivers Charter School	2,044,561	0.00863658
4358	Detroit Lake Charter School	-	0.000000000
4360	Luckiamute Valley Charter School	2,723,606	0.011504989
4361	Rimrock Expeditionary Alternative Learning	-	0.00000000
4362	Kings Valley Charter School	290,202	0.00122586
4363	Multisensory Learning Academy	4,275,485	0.01806038
4365	Mitch Charter School	2,617,589	0.011057159
4366	Sand Ridge Charter School	3,079,413	0.01300797
4367	Arthur Academy Charter School	8,172,294	0.03452118
4369	Trillium Charter School	4,134,055	0.01746296
4370	Howard Street Charter School, Inc.	1,067,225	0.00450814
4371	The Lighthouse School	2,410,154	0.01018091
4373	Sheridan Japanese School Foundation	821,459	0.00346998
4374	Ione School District	5,240,063	0.02213493
4375	Eddyville Charter School	2,248,597	0.009498469
4376	Four Rivers Community School	3,274,370	0.01383150
4378	Mosier Community School	1,933,405	0.00816704
4379	Siletz Valley School	3,130,879	0.01322537
4380 4381	The Emerson School North Wasco County School District 21	1,240,717	0.00524100 0.13883269
4382	Self Enhancement Inc	32,866,247	0.13883269
4383	City View Charter School	1,389,192 2,317,463	0.00380819
4386	Nixyaawii Community School	1,239,826	0.00523724
4388	West Lane Tech	649,564	0.00323724
4390	Oregon Connections Academy	23,601,670	0.09969752
4392	Eagleridge High School	2,512,256	0.01061220
4393	Cascade Heights Public Charter School	2,320,157	0.00980074
4395	Siletz Valley Early College Academy	927,895	0.00391959
4396	Sweet Home Charter School	959,246	0.00405202
4397	Springwater Environmental Sciences School	2,136,969	0.00902692
4398	LEP High		0.00000000
4400	Phoenix School	945,928	0.00399576
4401	Ballston Community School	836,973	0.00353552
4402	Sage Community School	506,260	0.00213853
4403	Portland Village School	3,846,093	0.01624656
4404	Alliance Charter Academy	5,348,497	0.02259297
4405	Forest Grove Community School	2,490,149	0.01051882
4407	Madrone Trail Public Charter School	2,632,824	0.01112150
4408	Muddy Creek Charter School	1,193,980	0.00504358
4409	Southwest Charter School	2,191,106	0.00925561
4410	Ace Academy	1,223,660	0.00516895
4411	Sherwood Charter School	2,222,528	0.00938834
4412	Estacada Web Academy	4,738,547	0.02001644
4418	Lewis And Clark Montessori Charter School	3,272,367	0.01382304
4419	Silvies River Web Academy	948,554	0.00400686
4420	Oregon Virtual Academy	10,460,629	0.04418750

Employer		Employer Total Present Value of Contribution	Employer Proportionate
Number	Employer Name	Effort	Share Percentage
4421	Home Scholars Academy of Oakridge and Westfir	-	0.00000000%
4422	Redmond Proficiency Academy	7,395,751	0.03124093%
4423	Molalla River Academy	1,858,660	0.00785130%
4424	The Ivy School	1,002,528	0.00423485%
4429	Clackamas Web Academy	49,600	0.00020952%
4430	Clackamas Charter Alliance 2	273,913	0.00115706%
4431	Corbett Charter School	-	0.00000000%
4432	Renaissance Public Academy	908,526	0.00383777%
4433	Powell Butte Community Charter School	1,357,841	0.00573575%
4434	Logos Public Charter School	8,568,180	0.03619347%
4435	Sunny Wolf Charter School	1,024,429	0.00432736%
4436	Academy Of Arts & Academics	1,714,568	0.00724263%
4437	Center for Advance Learning	2,341,555	0.00989113%
4439	Homesource Family Charter	-	0.00000000%
4440	Sheridan Allprep Academy	1,118,655	0.00472539%
4441	Baker Web Academy	7,508,328	0.03171647%
4443	Knova Learning Oregon	2,989,090	0.01262643%
4444	Bennett Pearson Academy, Inc.	1,277,519	0.00539646%
4446	Coburg Community Charter School	2,759,894	0.01165827%
4447	Arco Iris Spanish Immersion Charter School	2,455,415	0.01037210%
4448	Gresham Barlow Web Academy	4,133,698	0.01746145%
4449	Mosier Middle School	950,011	0.00401301%
4450	Sauvie Island Academy	2,591,190	0.01094563%
4451	River's Edge Academy Charter School	1,839,347	0.00776972%
4452	South Columbia Family School	450,457	0.00190281%
4453	Woodland Educational Initiative	1,457,139	0.00615521%
4454	Le Monde Immersion Charter School	2,167,284	0.00915498%
4455	Hope Chinese Charter School	1,777,354	0.00750785%
4456	Insight School of Oregon Charter	2,055,181	0.00868144%
4457	Oregon Virtual Education East	171,427	0.00072414%
4458	Oregon Virtual Education West	171,427	0.00072414%
4459	Crater Lake Charter Academy	1,654,623	0.00698941%
4460	Kairos PDX	919,150	0.00388265%
4461	Mountain View Academy	1,028,220	0.00434338%
4462	Bend International School	899,993	0.00380173%
4463	Dallas Community School-Community Innovation Partners	591,600	0.00249902%
4464	The Valley School Of Southern Oregon	323,953	0.00136843%
4465	Bridge Educational Fountation	-	0.00000000%
	Total	\$ 23,673,277,639	100%

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

			-	De	terred Outflows of Resource	es		-		Deterred Inflows of Res	ources		-	Pension Expense	
								D:66						N-4 A	
			Dies 1 4		N Diee	cı ·	T ( ID 6 )	Differences		N Diee				Net Amortization of	
			Differences between		Net Difference between	Changes in	Total Deferred	between Expected		Net Difference between				Deferred Amounts	
Employer	T I N	N.D. T.IT	Expected and	Changes in	Projected and Actual	Employer	Outflows of	and Actual	Changes in	Projected and Actual		Total Deferred	Proportionate Share of	from Changes in	T. ID . E .
Number	Employer Name	Net Pension Liability	Actual Experience	Assumptions	Investment Earnings	Proportion	Resources	Experience	Assumptions	Investment Earnings		Inflows of Resources	Plan Pension Expense		Total Pension Expense*
1000	State Agencies	\$ 3,687,694,613	Ψ 170,550,170		\$ 37,991,899 \$		\$ 996,987,880	\$ -	s -	\$ -		\$ -	\$ 795,045,049	. , ,	
2000	Lake County	6,498,703	314,280	1,184,598	66,952	482,311	2,048,141	-	-		181,363	181,363	1,401,082	55,941	1,457,023
2001	Clackamas County	226,789,945	10,967,658	41,339,761	2,336,468	329,712	54,973,599	-	-		10,867,539	10,867,539	48,894,565	(2,872,146)	46,022,419
2002	Curry County	12,398,152	599,580	2,259,962	127,730	251,248	3,238,520	-	-		275,572	275,572	2,672,968	(24,277)	2,648,691
2003	Douglas County	75,356,456	3,644,270	13,736,138	776,348	-	18,156,756	-	-		5,719,624	5,719,624	16,246,404	(1,653,293)	14,593,111
2004	Harney County	6,263,568	302,909	1,141,737	64,529	25,739	1,534,914	-	-	-	106,663	106,663	1,350,388	(16,549)	1,333,839
2005	Jackson County	76,768,834	3,712,573	13,993,589	790,899		18,497,061		-	-	2,972,321	2,972,321	16,550,905	(843,860)	15,707,045
2006	Jefferson County	8.003.825	387,068	1,458,955	82,458		1,928,481		_	_	429,853	429.853	1,725,577	(110,565)	1,615,012
2007	Klamath County	4,317,439	208,793	786,992	44,480	652,452	1,692,717		_		419,351	419,351	930,814	100,521	1,031,335
2008	Lane County	146,388,366	7,079,404	26,683,988	1,508,143	117,780	35,389,315				1,616,508	1,616,508	31,560,462	(334,842)	31,225,620
2009	Marion County	107.643.247	5,205,673	19.621.444	1,108,978	434,970	26,371,065				521.444	521,444	23,207,245	(25,081)	23.182.164
2011	Washington County	208,339,742	10,075,398	37,976,618	2,146,388	56,743	50,255,147		-		13,878,233	13,878,233	44,916,810	(3,601,300)	41,315,510
		2,533,620				583,429		-	-		13,676,233	13,676,233			715,861
2012	Grant County		122,527	461,834	26,102		1,193,892	-	-	-			546,233	169,628	
2013	Umatilla County	19,497,304	942,898	3,554,011	200,868	788,086	5,485,863	-	-		25,954	25,954	4,203,503	176,689	4,380,192
2014	Linn County	61,406,151	2,969,628	11,193,246	632,627	825	14,796,326		-	-	4,389,747	4,389,747	13,238,801	(1,182,280)	12,056,521
2015	Yamhill County	25,298,743	1,223,458	4,611,510	260,636	30,698	6,126,302	-	-	-	723,264	723,264	5,454,259	(197,221)	5,257,038
2016	Sherman County	3,784,498	183,020	689,846	38,989	-	911,855	-	-	-	228,811	228,811	815,915	(62,757)	753,158
2017	Columbia County	10,805,399	522,554	1,969,631	111,321	116,962	2,720,468	-	-	-	340,928	340,928	2,329,580	(86,433)	2,243,147
2018	Coos County	25,622,356	1,239,108	4,670,498	263,970		6,173,576		-	-	1,017,204	1,017,204	5,524,028	(283,883)	5,240,145
2020	Wasco County	8,542,153	413,102	1,557,082	88,004		2,058,188		-	-	830,776	830,776	1,841,637	(260,036)	1,581,601
2021	Baker County	7,797,990	377,114	1,421,435	80,338	1,959	1,880,846		_	_	341,202	341,202	1,681,200	(100,591)	1,580,609
2022	Gilliam County	3,231,383	156,271	589,024	33,291	12,251	790,837				223,061	223,061	696,667	(54,097)	642,570
2023	Morrow County Rural School District Board	5,251,565	130,271	507,021	33,271	12,201	1				474	474	5,007	(143)	(143)
2027	Deschutes County	83,905,406	4,057,701	15,294,459	864,422	307,081	20,523,663				911,055	911,055	18,089,507	(152,397)	17,937,110
		83,903,400	4,037,701	13,294,439	804,422	307,081	20,323,003	-	-		911,033	911,055	18,089,307	(132,397)	17,937,110
2028	Union County		-					-	-	-	-	-	-		1,683,683
2000	Hood River County	7,235,727	349,923	1,318,944	74,545	417,331	2,160,743	-	-	-			1,559,980	123,703	
2036	Clatsop County	15,617,412	755,265	2,846,776	160,896	-	3,762,937		-	-	584,904	584,904	3,367,021	(161,813)	3,205,208
2037	Polk County	24,132,865	1,167,076	4,398,991	248,625	62,543	5,877,235	-	-		1,454,031	1,454,031	5,202,902	(436,034)	4,766,868
2038	Multnomah County	470,735,788	22,764,983	85,806,737	4,849,682	1,613,149	115,034,551	-	-		4,497,727	4,497,727	101,487,839	(610,165)	100,877,674
2039	Malheur County	8,945,547	432,610	1,630,614	92,160	-	2,155,384	-	-	-	340,353	340,353	1,928,607	(94,111)	1,834,496
2040	Benton County	34,475,338	1,667,242	6,284,239	355,177	1,602,329	9,908,987	-	-		57,992	57,992	7,432,678	368,180	7,800,858
2042	Josephine County	23,000,262	1,112,302	4,192,537	236,957		5,541,796		-	-	1,731,606	1,731,606	4,958,720	(490,085)	4,468,635
2043	Lincoln County	6,066,726	293,389	1.105.856	62,502	107,426	1,569,173		_		266,808	266,808	1.307.950	(32,867)	1,275,083
2044	Crook County	1,807,374	87,405	329,452	18,620	5,582	441,059		_		52,662	52,662	389,659	(10,684)	378,975
2050	Wallowa County	192,537	9,311	35,096	1,984	21,514	67,905				10,468	10,468	41,510	5,214	46,724
2052	Tillamook County	12,462	603	2,272	128	21,511	3,003				1,720	1,720	2,687	(464)	2,223
2092	State Judiciary	39,350,928	1,903,028	7,172,972	405,407	5,879,819	15,361,226		-		331,722	331,722	8,483,826	1,546,480	10,030,306
		18,295,616		3,334,964					-	-	1,587,270	1,587,270			3,522,065
2100	City of Roseburg		884,784		188,488	521	4,408,757		-	-			3,944,426	(422,361)	
2101	City of Salem	127,757,715	6,178,417	23,287,952	1,316,204	-	30,782,573	-	-		3,313,195	3,313,195	27,543,804	(898,032)	26,645,772
2102	City of Medford	52,854,636	2,556,073	9,634,457	544,527	128,700	12,863,757	-	-		1,007,681	1,007,681	11,395,146	(215,133)	11,180,013
2103	City of Albany	45,566,225	2,203,602	8,305,910	469,439	141,145	11,120,096	-	-	-	2,222,642	2,222,642	9,823,807	(568,372)	9,255,435
2104	City of Ashland	29,084,032	1,406,516	5,301,500	299,634	160,261	7,167,911	-	-	-	2,247,980	2,247,980	6,270,345	(536,240)	5,734,105
2105	City of Astoria	11,149,698	539,204	2,032,391	114,868	433,574	3,120,037	-	-		464,143	464,143	2,403,809	(36,197)	2,367,612
2106	City of Beaverton	64,258,949	3,107,590	11,713,260	662,018	356,791	15,839,659	-	-	-	2,120,676	2,120,676	13,853,848	(455,338)	13,398,510
2107	City of Bend	53,855,235	2,604,462	9,816,849	554,835	1,508,354	14,484,500		-	-	60	60	11,610,869	353,377	11,964,246
2109	City of Canby	9,057,418	438,021	1,651,006	93,313	254,714	2,437,054		-	_	444,502	444,502	1,952,726	(67,614)	1,885,112
2110	City of Coquille	2,748,558	132,921	501,013	28,317	42,070	704,321		_		119,720	119,720	592,573	(21,646)	570,927
2111	City of Eugene	182,787,266	8,839,670	33,318,858	1,883,137	2,108,054	46,149,719		_	_	301,282	301,282	39,407,849	448,792	39,856,641
2112	City Of Forest Grove	8,606	416	1,569	89	12	2,086				1,841	1,841	1,855	(490)	1,365
2113	City of Grants Pass	22,985,790	1,111,603	4,189,899	236,808		5,538,310				1,859,378	1,859,378	4,955,600	(520,441)	4,435,159
2113	City of Gresham	70,776,158	3,422,765	12,901,231	729,160	1,080,196	18,133,352		-	-	9,473	9,473	15,258,919	354,224	15,613,143
						1,080,190		-	-						
2115	City of Hillsboro	73,783,664	3,568,209	13,449,446	760,145		17,777,800	-	-		4,040,376	4,040,376	15,907,320	(1,097,243)	14,810,077
2117	City of McMinnville	29,334,997	1,418,653	5,347,247	302,219	62,689	7,130,808	-	-		1,973,489	1,973,489	6,324,451	(517,069)	5,807,382
2118	City of Ontario	10,412,508	503,553	1,898,015	107,273	311,774	2,820,615		-	-	618,807	618,807	2,244,875	(117,601)	2,127,274
2119	City of Oregon City	18,549,125	897,044	3,381,175	191,099	153,019	4,622,337	-	-		154,468	154,468	3,999,081	5,797	4,004,878
2120	City of Lake Oswego	43,667,109	2,111,760	7,959,735	449,874	-	10,521,369	-	-	-	4,052,976	4,052,976	9,414,369	(1,089,685)	8,324,684
2121	City of Portland	500,531,356	24,205,909	91,237,937	5,156,646	1,531,129	122,131,621	-	-		4,754,537	4,754,537	107,911,587	(480,820)	107,430,767
2122	City of Redmond	15,145,727	732,454	2,760,796	156,036	245,749	3,895,035	-	-	-	-	-	3,265,329	71,267	3,336,596
2123	City of St Helens	6,866,507	332,067	1,251,642	70,741	-	1,654,450				714,552	714,552	1,480,378	(192,495)	1,287,883
2125	City of Vernonia	916,524	44,323	167,066	9,442	130,692	351,523		_		53,434	53,434	197,597	12,627	210,224
2126	City of West Linn	13,876,685	671,082	2,529,472	142,962	231,170	3,574,686			-	447,140	447,140	2,991,731	(99,536)	2,892,195
2120	City of Cottage Grove	8,205,362	396,815	1,495,691	84,534	208,713	2.185,753		-		447,140	447,140	1,769,027	56,339	1,825,366
2127	City of Tillamook	3,064,061	148,179	558,524	31,567	73,033	811,303		-		153,286	153,286	660,593	(22,722)	637,871
								-	-		133,286	133,286			
2129	City of Sweet Home	771,872	37,328	140,699	7,952	320,138	506,117	-	-			-	166,411	81,911	248,322
2131	City of Drain	935,546	45,243	170,533	9,638	25,782	251,196	-	-	-	32,612	32,612	201,698	(2,152)	199,546
2132	Eugene Water & Electric Board	84,560,981	4,089,405	15,413,958	871,176	-	20,374,539	-	-		9,530,777	9,530,777	18,230,845	(2,589,100)	15,641,745
2138	City of Hood River	6,819,709	329,804	1,243,111	70,259	20,276	1,663,450	-	-		271,420	271,420	1,470,289	(65,274)	1,405,015
2139	City of Reedsport	1,405,088	67,951	256,122	14,476	124,384	462,933	-	-	-	7,165	7,165	302,929	38,614	341,543
2140	City of Lebanon	8,314,246	402,080	1,515,539	85,656	190,673	2,193,948	-	-	-	363,744	363,744	1,792,502	(59,425)	1,733,077

Deferred Outflows of Resources

## Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

Pension Expense

Differences Net Amortization of Total Deferred Differences between Net Difference between Changes in between Expected Net Difference between Deferred Amounts Employer Expected and Changes in Projected and Actual Employer Outflows of and Actual Changes in Projected and Actual Changes in Employer Total Deferred Proportionate Share of from Changes in Inflows of Resources Plan Pension Expense Total Pension Expense\* Number Employer Name Net Pension Liability Actual Experience Assumptions Investment Earnings Proportion Resources Experience Assumptions Investment Earnings Proportion Proportion 2142 City of Sherwood 11.231.146 543 143 2 047 231 115 707 125,949 2.832.036 319 666 319,666 2 421 368 (54,387) 2 366 981 2143 City of Oakland 322 060 15 575 58 701 3.318 5.458 83.058 4 643 4 643 60 136 (610) 68 826 2145 City of Vale 771.066 37.289 140.552 7.944 19.024 204.809 1.226 1.226 166,237 4,281 170.518 2146 City of Prineville 4.179.097 202,103 761,775 43,055 136,473 1.143.406 912,768 912,768 900 989 (243,476) 657 513 City of Wheeler 2147 255,573 12,360 46,586 2,633 4,083 65,662 2.599 2,599 55,100 732 55,832 2148 City of Klamath Falls 12,049,682 582,728 2,196,442 124,140 199,669 3,102,979 209,445 209,445 2.597.840 25,896 2,623,736 2149 City of Canyonville 356,176 17,225 64,925 3,669 85,819 103,962 103,962 76,789 (28,111) 48,678 2150 City of Bandon 3,234,154 156,405 589.529 33,319 779.253 335.728 335.728 697,264 (94.815) 602,449 2152 City of Coos Bay 12,974,119 627,434 2,364,950 133,664 135,523 3,261,571 696,568 696,568 2,797,143 (128,403) 2,668,740 2154 City of Pendleton 13,153,658 636,116 2,397,677 135,514 196,426 3,365,733 220,863 220,863 2,835,850 (22,347) 2,813,503 2155 City of Corvallis 39,289,693 1,900,066 7,161,810 404,776 9,466,652 1,839,415 1,839,415 8,470,624 (494,965) 7,975,659 2157 237,576 32,820 (58,571) 1,000,558 City of Monmouth 4,912,610 895,481 50,611 1,216,488 292,243 292,243 1,059,129 2158 City of Milton-Freewater 6.945.088 335,867 1.265,966 71.551 1.673.384 373,346 373,346 1.497.320 (109,668) 1.387.652 1.153.069 353.888 1.257.650 2159 City of Baker City 6.325.737 305.915 65.170 1.524.154 353.888 1.363.791 (106.141)99.794 179.987 1.976.016 2160 City of Hermiston 9.686.495 468.443 1.765.675 2.513.899 556,650 556,650 2.088.351 (112.335)2161 City of Pilot Rock 562 029 27 180 102 448 5 790 16 716 152 134 56 218 56 218 121 170 (13.714)107 456 2162 2.074,488 100,323 21,372 95,071 437,979 City of Clatskanie 378,142 36,748 536,585 95.071 447.247 (9.268)2163 City of Milwaukie 13.696.756 662.381 2.496.674 141.109 328.488 3.628.652 65.929 65.929 2.952.939 69.069 3.022.008 2165 City of Cornelius 2.920,774 141.250 532,405 30.091 13,130 716,876 395,454 395,454 629,701 (102.793)526 908 2166 City of Nyssa 1.359,303 65,736 247 777 14,004 25,104 352,621 72,688 72,688 293.058 (14.074) 278,984 2167 City of Athena 325,830 15,757 59,393 3,357 67,385 145,892 711 711 70,247 15,397 85.644 2168 City of Oakridge 2,023,247 97,845 368,802 20,844 7,631 495,122 49,308 49,308 436,200 (9,156) 427,044 2170 City of Madras 2.838,250 137,259 517.362 29,241 59,079 742,941 288,296 288,296 611.910 (72,784) 539,126 2172 6,520,782 315,348 1,188,622 67,179 148,067 1,719,216 154,564 154,564 1,405,842 (9,756) 1,396,086 City of Sandy 2174 City of Mt Angel 1,001,954 48,455 10.322 300,649 64,967 64,967 216,015 219,445 2175 2,295,171 110,995 418,369 144,879 697,889 494,825 45,798 540,623 City of Umatilla 23,646 2176 City of Scappoose 3,475,196 168,062 633,466 35,803 272,069 1,109,400 243,492 243,492 749,232 (20,296) 728,936 2177 336,216 16,260 61.286 3,464 91,205 36,735 36,735 72,486 (10.001)62,485 City of Condon 10.195 2178 2,218,255 107,276 22,853 628,477 161,831 478,243 (29,890) City of Boardmar 404.348 94,000 161.831 448,353 263.720 14.905 29.514 378.105 33.730 309.455 2179 City of Estacada 1.446.771 69.966 33.730 311.915 (2.460)2180 City of Enterprise 1,142,325 55,243 208,226 11,769 275,238 162,705 162,705 246,279 (44,254) 202,025 2181 7,203,390 348,359 1.313.049 74.212 58,498 611.134 611.134 1.553.008 (133,250) 1.419.758 City of Central Point 1.794.118 1.187.763 12.237 2182 City of Cascade Locks 57.441 216.508 15.680 301.866 15.926 15.926 256.075 (2.176)253.899 2183 City of Myrtle Point 1.718.570 83.111 313.265 17.705 79.103 493.184 42.265 42.265 370.513 17.948 388.461 2184 City of Port Orford 822 792 39 791 149 980 8 477 36,103 234 351 22 378 22 378 177 389 1 576 178 965 2185 City of Wood Village 1,201,036 58.083 218,927 12,373 289.383 78,888 78,888 258.936 (20.040)238.896 2186 City of Chiloquin 81.318 3.933 14.823 838 19.594 3.998 3.998 17.532 (1,126)16.406 2187 City of Philomath 2,407,985 116,451 438,933 24,808 54 040 634,232 13,096 13.096 519.147 11.008 530,155 City of Talent 2188 1,864,996 90,192 339,955 19,214 87,697 537,058 402,082 25,500 427,582 2189 City of Willamina 2191 175,923 8,508 32,068 1,812 4,338 46,726 5,202 5,202 37,928 223 38,151 City of Huntington 2192 City of North Plains 999,649 48,343 182,218 10,299 18,409 259,269 130,513 130,513 215,518 (24,391) 191,127 2193 City of Heppner 97.662 4,723 17,802 1,006 43,985 67,516 23,038 23,038 21.055 29,026 2194 City of Cave Junction 714,391 34,548 130,221 7,360 2,400 174,529 68,459 68,459 154,018 (16,675) 137,343 2195 City of Metolius 2196 City of Hubbard 1,180,699 57,099 215,220 12,164 284,483 177,014 177,014 254,552 (47,715) 206,837 2197 1.479.268 71.538 269,644 15,240 5.857 362,279 56,693 56,693 318.921 (14.313) 304,608 City of Myrtle Creek 5,222 2198 24,515 92,402 69,347 28,732 28,732 15.371 City of Carlton 506,918 191,486 109,289 124,660 2199 City of Junction City 3.867.798 187.048 705.031 39.847 931.926 332.504 332,504 833.874 (85.917) 747.957 2200 8 907 33 572 3 548 City of Wallowa 184 175 1 897 47 924 1 904 1 904 39 707 937 40 644 178 273 2201 City of Coburg 770 825 37 277 140 508 7 941 50 990 236 716 4 687 4 687 166 185 12.088 2202 City of Dallas 7.292.200 352,654 1,329,238 75.127 1.757.019 437.631 437.631 1.572.155 (119.990) 1.452.165 2203 City of Rockaway Beach 1 313 010 63 498 239 338 13,527 135 363 451 726 48 769 48 769 283 077 19.853 302 930 2204 City of Burns 925,866 44,775 168,769 9,539 5,305 228,388 26,256 26,256 199,611 (5.570)194,041 2205 City of Elgin 2206 151,777 7,340 27,666 1,564 8,282 44,852 13,067 13,067 32,722 (2,277) 30,445 City of Weston 2207 City of Mill City 359,169 17,370 65,470 3,700 86,540 41,599 41,599 77,435 (10,599)66,836 2208 City of Fairview 4,279,370 206,952 780,053 44,088 61,615 1,092,708 145,924 145,924 922,607 (16,531) 906,076 2209 67,770 3,277 12,353 34,050 22,530 City of Monroe 50,378 14,611 2210 1,161 247 1,071 1,071 City of Helix 24,016 4.378 5,786 5,178 (297) 4,881 2211 City of Jefferson 2212 1,184,541 57,285 12,204 215,921 46,643 332,053 56,603 56,603 255,380 1,482 256,862 Town of Lakeview 2213 234 2,427 3,591 1.041 1.605 City of Stanfield 4.830 880 2214 City of Yambill 591.453 28.603 107.811 6.093 54,129 196.636 10.050 10.050 127.514 9.954 137.468 2215 City of Powers 237,405 50,575 6,674 2216 4.909.070 894.836 1.189.490 131.526 131,526 1.058.366 (29,763) 1.028.603 City of Brookings 2217 City of Sutherlin 2.424.799 117.264 441.998 24.981 34.904 619.147 153,917 153,917 522,772 (24.786) 497.986 55.815 2218 City of Prairie City 258.888 12.520 47.191 2.667 26,424 88.802 853 853 8.472 64.287 2219 City of Sheridan 909,373 43,978 165,762 9,369 219,109 80,982 80,982 196,055 (21,995) 174.060

# Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

			-										-		
								7.100							
			Differences between		Net Difference between	Changes in	Total Deferred	Differences between Expected		Net Difference between				Net Amortization of Deferred Amounts	
Employer			Expected and	Changes in	Projected and Actual	Employer	Outflows of	and Actual	Changes in		Changes in Employer	Total Deferred	Proportionate Share of	from Changes in	
Number	Employer Name	Net Pension Liability	Actual Experience	Assumptions	Investment Earnings	Proportion	Resources	Experience	Assumptions	Investment Earnings		Inflows of Resources	Plan Pension Expense	Proportion	Total Pension Expense*
2220	City of Garibaldi	715,011	34,578	130,334	7,366	41,888	214,166		· .	-		-	154,152	14,130	168,282
2221	City of Sisters	1,133,760	54,829	206,664	11,680	5,062	278,235	-	-		3,134	3,134	244,432	119	244,551
2222	City of Jacksonville	1,398,350	67,625	254,894	14,406	36,835	373,760	-	-		16,171	16,171	301,476	3,402	304,878
2223	City of Cannon Beach	3,022,189	146,154	550,891	31,136	124,480	852,661	-	-	-	87,917	87,917	651,566	7,491	659,057
2224 2225	City of Falls City	197,958 340,797	9,573 16,481	36,084 62,121	2,039 3,511	12,948 5,466	60,644 87,579	-	-		61,504 21,887	61,504 21,887	42,679 73,474	(10,254)	32,425 69,805
2226	City of Echo City of Hines	494,243	23,902	90,092	5,092	14,101	133,187	-	-		136,430	136,430	106,556	(26,641)	79,915
2227	Town Of Bonanza	494,243	23,902	90,092	3,092	14,101	133,167				130,430	130,430	100,550	(20,041)	79,913
2228	City of Turner	551,929	26,692	100,607	5,686	6,840	139,825		_		67,462	67,462	118,993	(14,129)	104,864
2229	City of John Day	869,392	42,044	158,475	8,957	-	209,476		-	-	27,472	27,472	187,436	(8,032)	179,404
2231	City of Banks	320,803	15,514	58,477	3,305	33,098	110,394	-	-	-	48,149	48,149	69,163	(30)	69,133
2232	City of Joseph	280,007	13,541	51,040	2,885	2,588	70,054	-	-		6,385	6,385	60,368	(1,046)	59,322
2233	City of Lafayette	731,223	35,362	133,289	7,533	77,324	253,508	-	-	-	61,087	61,087	157,647	630	158,277
2234	City of Aumsville	1,205,074	58,278	219,663	12,415	180,446	470,802	-	-	-	70,606	70,606	259,807	31,602	291,409
2235	City of Amity	259,573	12,553	47,316	2,674 11.077	2,526	65,069	-	-	-	164,718	164,718	55,962	(39,539)	16,423
2236 2237	City of Creswell 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	319,165 696,780	-	-	•	24,385 2,449,487	24,385 2,449,487	231,803 587,051	8,766 (567,717)	240,569 19,334
2237	City of Warrenton	4,335,195	209.652	790,229	28,033 44,663	44,435	1.088.979	-	-		157,755	157.755	934.642	(23,337)	911,305
2240	City of Wilsonville	13,960,074	675,115	2,544,672	143,821	112,943	3,476,551	-	-		1,141,368	1,141,368	3,009,709	(260,411)	
2241	City of Wilsonvine City of Bay City	438,918	21,226	80,007	4,522	11,306	117,061	-			3,030	3,030	94,628	1,796	96,424
2242	City of Gaston	,	,	-					_		-	-		-,	
2243	City Of Brownsville	324,673	15,701	59,182	3,345	780	79,008				307,940	307,940	69,998	(76,107)	(6,109)
2244	City of Lakeside	399,906	19,340	72,896	4,120	34,445	130,801	-	-	-	19,129	19,129	86,217	7,981	94,198
2245	City of Dundee	926,312	44,797	168,850	9,543	17,741	240,931		-		3,840	3,840	199,707	3,501	203,208
2246	City of Merrill	71,947	3,479	13,115	741	20,497	37,832	-	-		1,787	1,787	15,511	5,831	21,342
2247	City of Malin	149,978	7,253	27,338	1,545	-	36,136	-	-	-	14,111	14,111	32,334	(4,714)	27,620
2248	City of Fossil	123,075	5,952	22,434	1,268	6,473	36,127	-	-	-	5,935	5,935	26,534	(341)	26,193
2249	City of Phoenix	1,435,472	69,420	261,661	14,789	114,573	460,443	-	-	-	34,372	34,372	309,479	27,287	336,766
2250	City of Gold Beach	646,770	31,278	117,895	6,663	-	155,836	-	-		97,988	97,988	139,440	(28,335)	111,105
2251 2252	City of Rogue River	1,084,234 441,328	52,434 21,343	197,637 80,446	11,170 4,547	6,313 44,261	267,554 150,597	-	-	-	104,641	104,641 13,739	233,755	(30,624) 11,563	203,131
2252	City of Dayton Town of Butte Falls	28,047	1,356	5,112	289	783	7,540	-	-		13,739 14,409	14,409	95,148 6,047	(3,854)	106,711 2,193
2254	City of Shady Cove	152,048	7,353	27,716	1,566	65,217	101,852				7,451	7,451	32,781	13,295	46,076
2255	Town of Canyon City	215,767	10,435	39,330	2,223	17,291	69,279	-			9,750	9,750	46,518	1,668	48,186
2256	City of Jordan Valley			-	-,		**,		_		-,	-,,,,,	-	-,	-
2257	City of Culver	323,782	15,658	59,020	3,336	38,772	116,786	-	-	-	1,074	1,074	69,806	8,912	78,718
2258	City of Adair Village	252,674	12,219	46,058	2,603	24,217	85,097		-		107,964	107,964	54,475	(19,921)	34,554
2259	Town Of Hammond	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2260	City of Riddle	455,403	22,023	83,012	4,692	35,119	144,846	-	-	-	22,865	22,865	98,182	1,421	99,603
2261	City of Waldport	445,934	21,566	81,286	4,594	86,748	194,194	-	-	-	39,148	39,148	96,141	7,784	103,925
2262	City of Dufur	167,274	8,089	30,491	1,723	3,742	44,045	-	-	-	8,076	8,076	36,063	(1,681)	34,382
2263 2264	City of La Grande City of Gervais	3,649,995 547,935	176,515 26,498	665,329 99,879	37,604 5,645	18,039 12,829	897,487 144,851		-		209,244	209,244 54,700	786,917 118,132	(42,805) (11,462)	744,112 106,670
2265	City of Westfir	51,502	20,498	9,388	531	8.114	20.524	-	-		54,700	34,700	11,103	2.163	13,266
2266	City of Irrigon	677.730	32,775	123,538	6.982	1.540	164.835	-	-		25,823	25.823	146.115	(5.487)	140.628
2267	City of Independence	4,150,279	200,709	756,522	42,758	127,361	1,127,350				37,442	37,442	894,775	31,928	926,703
2268	City of Harrisburg	1,053,426	50,944	192,021	10,853	90,571	344,389		_		108,104	108,104	227,112	(12,325)	214,787
2269	City of Durham	118,611	5,736	21,621	1,222	19,308	47,887	-	-	-	6,839	6,839	25,572	2,647	28,219
2270	City of Lyons	104,810	5,069	19,105	1,080	-	25,254	-	-	-	25,189	25,189	22,596	(7,523)	15,073
2271	City of Columbia City	752,821	36,407	137,226	7,756	10,843	192,232	-	-	-	114,241	114,241	162,304	(28,572)	133,732
2272	City of Aurora	124,512	6,021	22,696	1,283	42,387	72,387	-	-	-	26,232	26,232	26,844	3,190	30,034
2273	City of Silverton	4,562,161	220,628	831,601	47,001	12,646	1,111,876	-	-	-	177,632	177,632	983,575	(43,248)	940,327
2274	City of Gold Hill	170,969	8,268	31,165	1,761	22,320	63,514	-	-	-	19,146	19,146	36,860	1,933	38,793
2275	City of Toledo	2,491,080	120,470	454,079	25,664	75,970	676,183	-	-		13,230	13,230	537,062	15,242	552,304
2276	City of Newport	3,271,855	158,228	596,401	33,708	73,816	862,153	-	-		372,514	372,514	705,392	(60,163)	645,229
2277 2278	City Of Rajneeshpuram City of Springfield	41,153,474	1,990,200	7,501,544	423,977	1,346,371	11,262,092	-	-		804,737	804,737	8,872,445	118,793	8,991,238
2279	City of Keizer	7,955,637	384,738	1,450,171	423,977 81,962	1,346,371	2,044,888	-	-		193,109	193,109	1,715,188	(5,339)	1,709,849
2280	City of Winston	1,427,493	69,034	260,206	14,707	21,594	365,541				97,733	97,733	307,759	(13,855)	293,904
2281	City of Whiston  City of Manzanita	1,043,552	50,467	190,221	10,751	9,123	260.562		-	-	66,563	66,563	224,984	(12,225)	212.759
2282	City of Eagle Point	1,276,952	61,754	232,766	13,156	-,120	307,676				114,098	114,098	275,303	(27,180)	248,123
2283	City of Maupin	368,798	17,835	67,225	3,799	93,086	181,945		-		1,999	1,999	79,511	20,933	100,444
2284	City of Halsey	274,130	13,257	49,969	2,824	59,638	125,688	-	-		10,759	10,759	59,101	13,174	72,275
2285	City of Veneta	1,289,460	62,359	235,046	13,284	18,591	329,280	-	-	-	45,762	45,762	278,000	(5,686)	272,314
2286	City of Millersburg	356,093	17,221	64,909	3,669	4,675	90,474	-	-	-	25,759	25,759	76,771	(5,131)	71,640
2287	City of King City	629,604	30,448	114,766	6,486	24,381	176,081	-	-	-	8,997	8,997	135,739	3,907	139,646
2288	City of Tualatin	16,886,737	816,650	3,078,151	173,973	-	4,068,774	-	-	-	1,610,886	1,610,886	3,640,680	(420,910)	3,219,770
2289	City Of St Paul			200 000	-	-	-	-	-	-					-
2290	City of Molalla	2,045,096	98,902	372,784	21,069	15,155	507,910	-	-	-	93,466	93,466	440,910	(15,549)	425,361

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

Pension Expense

Deferred Outflows of Resources

								-					-		
Employer	v		Differences between Expected and	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred Outflows of	Differences between Expected and Actual	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	
Number	Employer Name	Net Pension Liability	Actual Experience	Assumptions	Investment Earnings	Proportion	Resources	Experience	Assumptions	Investment Earnings	Proportion	Inflows of Resources	Plan Pension Expense	Proportion 20.455	Total Pension Expense*
2291 2292	City of Florence City of North Bend	3,684,226 5,694,618	178,171 275,394	671,569 1,038,027	37,956 58,668	167,001	1,054,697 1,372,089	-	-	-	80,671 408,299	80,671 408,299	794,297 1,227,726	20,455 (104,645)	814,752 1,123,081
2292	City of North Bend City of Lowell	263,795	12,757	48.085	2.718	101,941	1,372,089		-		408,299 89,685	408,299 89,685	56,873	(3,277)	
2294	City of Depoe Bay	1,018,560	49,258	185,665	10.494	101,941	245,417		-		67,130	67,130	219,595	(16,992)	
2295	City of Tigard	9,835,041	475,627	1,792,753	101,324	69,918	2,439,622				398,783	398,783	2,120,376	(83,316)	
2296	City of Happy Valley	5,510,786	266,504	1,004,518	56,774	757,486	2,085,282	_	_		6,970	6,970	1,188,093	181.146	1,369,239
2297	City of Rainier	1,291,886	62,476	235,488	13,309	137,966	449,239	_	_		26,484	26,484	278,523	23,487	302,010
2298	City of Lincoln City	9,548,984	461,793	1,740,609	98,377	84,809	2,385,588				794,647	794,647	2,058,704	(173,238)	
2299	City of Dunes City	· · · · · ·				389	389	-	-	-	35,206	35,206		(8,213)	(8,213)
2300	City of Yachats	700,601	33,881	127,707	7,218	1,188	169,994	-	-		62,978	62,978	151,045	(14,260)	136,785
2301	City of Moro	114,063	5,516	20,792	1,175	8,784	36,267	-	-	-	8,802	8,802	24,591	795	25,386
2302	City of Mt. Vernon	195,206	9,440	35,583	2,011	6,860	53,894	-	-	-		-	42,085	2,234	44,319
2303	City of Woodburn	13,401,200	648,088	2,442,800	138,064	73,951	3,302,903	-	-	-	1,178,707	1,178,707	2,889,219	(284,862)	
2304	City of Gladstone	4,026,202	194,709	733,905	41,479	192,261	1,162,354	-	-	-	504,764	504,764	868,025	(56,497)	
2305	City of Elkton	55,822	2,700	10,175	575	5,657	19,107	-	-	-	20,857	20,857	12,035	(5,027)	7,008
2306	City of Imbler	-	-	-	-		-	-	-		-	-	-	-	-
2307	City of Yoncalla	260,193	12,583	47,429	2,681	14,165	76,858	-	-	-	16,944	16,944	56,096	(1,095)	
2308	City of North Powder	92,189	4,458	16,804	950	1,172	23,384	-	-	-	3,251	3,251	19,875	(363)	
2309 2501	City of Gearhart	676,267 205,593	32,705 9.943	123,271 37,476	6,967 2,118	48,323	162,943 97,860	-	-		17,011 264	17,011 264	145,799 44,325	(5,089) 12,634	140,710 56,959
2504	Port of The Dalles Oak Lodge Water District	1,561,173	75,499	284,574	16,084	46,323	376,157	-	-	-	190,021	190,021	336,580	(49,224)	
2507	Port of Astoria	1,359,784	65,760	264,374	14,009	-	327,633	-	-	-	56,414	56,414	293,161	(16,606)	
2508	Multnomah Drainage	2,283,340	110,423	416,212	23,524	205,715	755,874				30,414	30,414	492,275	54,721	546,996
2510	Horsefly Irrigation District	91,985	4.448	16,767	948	25,553	47,716				13,671	13,671	19,831	3,716	23,547
2511	Grants Pass Irrigation District	751,747	36,355	137,030	7,745	20,000	181,130				42,989	42.989	162,072	(12,819)	
2512	Port of Portland	86,772,304	4,196,345	15,817,043	893,958	2,468,300	23,375,646	_	_		3,036,866	3,036,866	18,707,593	27,279	18,734,872
2513	Port of Coos Bay	1,970,012	95,271	359,098	20,296	_,,	474,665	_	_		104,859	104,859	424,723	(31,420)	
2515	Klamath County Fire District 1	12,945,577	626,054	2,359,748	133,370		3,119,172		_		740,204	740,204	2,790,990	(222,400)	
2518	Clackamas County Housing Authority	3,559,827	172,155	648,893	36,675	12,895	870,618	-	-		201,164	201,164	767,478	(47,334)	
2519	Portland Housing Authority	20,664,426	999,340	3,766,756	212,892	149,851	5,128,839	-	-		434,789	434,789	4,455,128	(66,014)	4,389,114
2521	League of Oregon Cities	7,430,426	359,339	1,354,434	76,551	-	1,790,324	-	-		595,988	595,988	1,601,956	(160,180)	1,441,776
2522	Lane Council of Governments	15,512,393	750,186	2,827,633	159,814	456,244	4,193,877	-	-		653,667	653,667	3,344,380	(40,021)	3,304,359
2524	Oak Lodge Sanitary District	2,603,423	125,903	474,558	26,821	-	627,282	-	-	-	213,038	213,038	561,282	(57,154)	
2526	Clatskanie PUD	5,185,376	250,767	945,201	53,422	-	1,249,390	-	-	-	263,979	263,979	1,117,936	(82,077)	
2527	Deschutes Valley Water District	3,295,608	159,377	600,730	33,952	32,734	826,793	-	-	-	166,262	166,262	710,513	(42,787)	
2528	Columbia River Fire & Rescue	6,084,661	294,257	1,109,125	62,686	33,212	1,499,280	-	-	-	212,364	212,364	1,311,817	(40,727)	
2529	East Fork Irrigation District	250,039	12,092	45,578	2,576	32,719	92,965	-	-		4,757	4,757	53,907	6,253	60,160
2530	River Road Water District	446,049	21,571	81,307	4,595	-	107,473	-	-	-	69,357	69,357	96,166	(18,738)	
2531 2533	Oregon School Boards Association	4,895,327 2,326,163	236,740 112,494	892,331 424,018	50,433 23,965	32,792	1,212,296 560,477	-	-	-	194,716 443,739	194,716 443,739	1,055,403 501,507	(40,453) (123,360)	
2535	Owyhee Irrigation District Athena Cemetery Maintenance District 1	2,320,103	112,494	424,018	23,903	-	300,477	-	-	-	443,739	443,739	301,307	(123,300)	3/6,14/
2536	Valley View Cemetery	-		-		-	-	-	-	-				-	
2538	Clackamas Vector Control	279,549	13,519	50,957	2,880	1,221	68,577		-		148,715	148,715	60,269	(34,200)	26,069
2540	West Extension Irrigation District	291,322	14,088	53,103	3,001	1,452	71,644				70,053	70,053	62,807	(16,628)	
2541	Jackson County Vector Control District	267,584	12,940	48,776	2,757	94,748	159,221				84,257	84,257	57,690	(1,752)	
2542	Rainbow Water District	795,754	38,483	145,052	8,198	2,931	194,664	_	_		54,072	54,072	171,560	(14,346)	
2544	Santa Clara Rural Fire Protection District	288,032	13,929	52,503	2,967	16,980	86,379	_	_		101,286	101,286	62.098	(17,731)	
2545	Council of Governments	11,075,384	535,610	2,018,845	114,102	84,709	2,753,266		-		123,936	123,936	2,387,787	2,688	2,390,475
2547	Metzger Water District		-	-	· -	-	-	-	-		-	-			
2549	Rogue River Fire District	1,552,334	75,072	282,963	15,993	101,388	475,416	-	-		43,344	43,344	334,674	14,917	349,591
2550	Nyssa Road Assessment District 2	389,587	18,841	71,015	4,014	-	93,870	-	-		128,733	128,733	83,993	(33,935)	50,058
2551	Sandy Fire Department	1,660,114	80,284	302,609	17,103	68,725	468,721	-	-		73,129	73,129	357,911	(10,808)	347,103
2552	Winston-Dillard Fire District	1,683,298	81,405	306,835	17,342	19,687	425,269	-	-		202,202	202,202	362,909	(55,695)	307,214
2553	Tangent Rural Fire Protection District	311,146	15,047	56,716	3,206	1,543	76,512	-	-		22,552	22,552	67,081	(5,220)	
2555	Monroe Fire Department	90,442	4,374	16,486	932	941	22,733	-	-	-	316	316	19,499	248	19,747
2556	Jackson County Fire District 5	5,874,835	284,110	1,070,878	60,525	292,922	1,708,435	-	-	-	241,825	241,825	1,266,580	(6,604)	
2557	Estacada Fire Department	1,151,021	55,664	209,811	11,858	237,666	514,999	-	-	-	-	-	248,153	66,605	314,758
2558	Boring Fire Department					15,701	15,701	-	-	-	1,010,611	1,010,611		(299,702)	
2559	Keizer Fire Department	4,315,828	208,715	786,698	44,463	320,507	1,360,383	-	-	-	145,274	145,274	930,467	39,023	969,490
2561	Jefferson Rural Fire Protection District	450,679	21,795	82,151	4,643	24,870	133,459	-	-	-	17,169	17,169	97,164	1,929	99,093
2562	Odell Rural Fire Protection District	71,123	3,440	12,965	733	2,125	19,263	-	-	-	61,128	61,128	15,334	(17,526)	
2563 2564	Central Oregon Irrigation District	2,628,047	127,093	479,046	27,075	5,986	639,200	-	-	-	84,454	84,454	566,591	(19,363)	
2564 2567	Illinois Valley Fire District	549,344	26,567 14,478	100,136	5,660 3,084	73,310	205,673	-	-		10,111 14.864	10,111	118,435	22,778	141,213
2567	Charleston Rural Fire Protection District Molalla Rural Fire Protection District 73	299,377 2,103,484	14,478	54,571 383,428	3,084 21,671	281,268	72,133 788,092	-	-		14,864 8,002	14,864 8,002	64,544 453,499	(4,000) 75,624	60,544 529,123
2568	Central Oregon Intergovernmental Council	2,103,484 4,346,354	210,192	383,428 792,263	21,671 44,778	281,268 15,809	1,063,042	-	-		190,559	8,002 190,559	453,499 937,048	(58,572)	
2569	Port of St Helens	4,346,354	21,152	792,263	44,778	10,294	1,063,042	-	-	-	62,800	62,800	937,048	(58,572)	
2570	Crystal Springs Water District	437,373 488,789	23,638	79,725 89.097	4,506 5,036	43,680	161,451	-	-		19,575	62,800 19,575	105,380	(11,811)	110,359
2572	Local Government Personnel Institute	438,969	21,229	80.016	4,522	43,080 84,880	190.647	-	-		232,593	232,593	94,639	(49,187)	
2312	Local Government i Gaonifei institute	430,909	21,229	00,010	4,322	04,000	170,047	-	-	-	232,393	232,393	74,039	(+7,10/)	+3,+32

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

			-					-							
Employer			Differences between Expected and	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred Outflows of	Differences between Expected and Actual	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	
Number	Employer Name	Net Pension Liability	Actual Experience	Assumptions	Investment Earnings	Proportion	Resources	Experience	Assumptions	Investment Earnings	Proportion	Inflows of Resources	Plan Pension Expense	Proportion	Total Pension Expense*
2573	Goshen Fire District	204,120	9,871	37,207	2,103	26,715	75,896	-	-	-	93,527	93,527	44,007	(15,446)	28,561
2575	Jefferson County Rural Fire Protection District 1	552,331	26,711	100,680	5,690	5,079	138,160	-	-	-	22,412	22,412	119,079	(3,371)	115,708
2576	Depoe Bay Rural Fire Protection District	897,756	43,416	163,645	9,249	62,684	278,994	-	-	-	15,749	15,749	193,551	15,537	209,088
2579	La Pine Rural Fire Protection District	3,034,149	146,733	553,071	31,259	1,647	732,710	-	-	-	220,508	220,508	654,144	(56,094)	598,050
2580	Marion County Fire District 1	7,735,350	374,085	1,410,016	79,692	12,524	1,876,317	-	-	-	453,179	453,179	1,667,695	(138,470)	1,529,225
2581	Port of Umatilla	386,775	18,705	70,502	3,985	10,117	103,309	-	-		42,714	42,714	83,386	(6,979)	76,407
2582	Talent Irrigation District	935,273	45,230	170,484	9,636	-	225,350	-	-		75,437	75,437	201,639	(22,184)	179,455
2585	Rogue River Valley Irrigation District	481,210	23,272	87,716	4,958	10,599	126,545	-	-	-	19,654	19,654	103,746	(2,363)	101,383
2587	Tualatin Valley Irrigation District	230,146	11,130	41,952	2,371	5,241	60,694	-	-	-	70,644	70,644	49,618	(17,049)	32,569
2588	Clatskanie Rural Fire Protection District	1,428,726	69,094	260,431	14,719	188,175	532,419	-	-		86,898	86,898	308,025	39,125	347,150
2589 2590	West Slope Water District Redmond Fire & Rescue	652,438 7,294,569	31,552 352,768	118,928 1,329,670	6,722 75,151	4,157 71,760	161,359 1,829,349	-	-	-	188,561 289,764	188,561 289,764	140,662 1,572,666	(43,902) (43,689)	96,760 1,528,977
2592	Medford Irrigation District	664,024	32,112	1,329,670	6,841	31,971	1,829,349		-		35,043	35,043	1,372,000	(3,185)	1,328,977
2594	Metro	79,803,544	3,859,333	14,546,762	822,164	3,416,307	22,644,566	-	-	•	147,339	147,339	17,205,170	812,251	18,017,421
2595	Canby Fire District	3.149.000	152,287	574.007	32,442	8,763	767,499		-		464,688	464,688	678,906	(110,800)	568,106
2596	Bend Parks & Recreation	6,735,247	325,719	1,227,715	69,389	37,514	1,660,337				259,524	259,524	1,452,079	(48,709)	
2597	Mapleton Water District	48,769	2,359	8,890	502	-	11,751	_	_		6,689	6,689	10,514	(1,901)	8,613
2598	Marion County Housing Authority	67,054	3,243	12,223	691	25,180	41,337		_		19,098	19,098	14,456	(1,164)	13,292
2599	South Suburban Sanitary District	1,207,279	58,385	220,065	12,438	4,927	295,815	_	_		36,749	36,749	260,282	(10,604)	249,678
2600	Winston-Dillard Water District	629,053	30,421	114,665	6,481	5,945	157,512		_		38,847	38,847	135,620	(8,115)	127,505
2601	Baker Valley Irrigation District	8,926	432	1,627	92	5,894	8,045				8,010	8,010	1,924	(798)	1,126
2602	Aumsville Rural Fire Protection District	373,979	18,086	68,170	3,853	31,194	121,303		-		17,654	17,654	80,628	3,271	83,899
2603	Corbett Water District	325,668	15,749	59,364	3,355	2,071	80,539	-	-	-	22,371	22,371	70,212	(5,430)	64,782
2604	Netarts-Oceanside Sanitary District	379,548	18,355	69,185	3,910	17,592	109,042	-	-	-	14,252	14,252	81,828	2,614	84,442
2605	Scio Fire District	147,402	7,128	26,869	1,519	52,763	88,279		-	-		-	31,779	14,619	46,398
2606	West Valley Housing Authority	1,276,953	61,754	232,766	13,156	132,498	440,174	-	-		204,092	204,092	275,304	(30,400)	244,904
2607	Hoodland Fire District 74	1,631,582	78,904	297,408	16,809	76,297	469,418	-	-	-	141,241	141,241	351,759	(24,077)	
2608	Gaston Rural Fire Protection District	178,798	8,647	32,592		3,593	46,674	-	-	-	5,157	5,157	38,548	(461)	38,087
2610	Turner Fire District	627,853	30,363	114,446	6,468	120,665	271,942	-	-	-	-	-	135,361	32,594	167,955
2612	Community Services Consortium	5,324,209	257,481	970,508	54,852	-	1,282,841	-	-	-	687,666	687,666	1,147,868	(183,177)	964,691
2613	Polk Soil & Water Conservation District	157,987	7,640	28,798	1,628	-	38,066	-	-		30,167	30,167	34,061	(9,154)	24,907
2614	Mountain Valley Mental Health Program	-		-		-	-	-	-		-	-	-	-	-
2615	Humanities Council	126,915	6,138	23,134	1,308	-	30,580	-	-	-	12,584	12,584	27,362	(3,440)	23,922
2616	Alcohol Safety Action Program	-		-	-	-		-	-		-	-	-	-	-
2617	Clean Water Services	36,466,969	1,763,558	6,647,278	375,695	893,471	9,680,002	-	-		137,677	137,677	7,862,062	174,240	8,036,302
2618	Estacada Cemetery District			-	-	-	-	-	-	-	-	-		-	
2619 2620	Comprehensive Options For Drug Abusers Jackson County Fire District 4	603,596	29,190	110,025	6,218	-	145,433	-	-	-	43,905	43,905	130,132	(14,001)	116,131
2623	Evans Valley Fire District 6	5,885	29,190	1,073	61	2,956	4,375	-	-		43,903	43,903	1,269	(14,001)	1,957
2623	Klamath Vector Control	105,485	5,101	19,228	1,087	9,652	35,068	-	-		62,844	62,844	22,742	(16,767)	5,975
2625	Port of Newport	739,360	35,756	134,772	7,617	134,025	312,170		-		43,821	43,821	159,402	17,824	177,226
2626	Tillamook Peoples Utility District	12,157,906	587,962	2,216,169	125,255	134,023	2,929,386				509,099	509,099	2,621,172	(153,932)	2,467,240
2628	McKenzie Fire And Rescue	562,589	27,207	102,550	5,796	40,693	176,246				23,383	23,383	121,291	3,450	124,741
2629	Metropolitan Wastewater Management Commission	302,307	27,207	102,550	5,770	-	170,210		_		20,505	25,505	121,271	5,150	
2630	Sheridan Fire District	595,179	28,783	108,490	6,132	66,210	209,615				45,309	45,309	128,317	2.042	130,359
2631	Arch Cape Water-Sanitary District	148,320	7,173	27.036	1,528	2,888	38,625		_		20.110	20,110	31.977	(5,256)	26,721
2632	Umpqua Regional Council of Governments	62,667	3,031	11.423	646	4,728	19.828		_		678	678	13.511	1.771	15.282
2633	Port of Cascade Locks	719,697	34,805	131,188	7,415	162,511	335,919		-		293	293	155,162	40,296	195,458
2637	Northeast Oregon Housing Authority	1,057,238	51,128	192,716	10,892	11,127	265,863		-		74,475	74,475	227,934	(16,318)	211,616
2638	North Douglas County Fire and EMS	137,095	6,630	24,990	1,412	2,222	35,254	-	-		143,144	143,144	29,557	(32,953)	(3,396)
2641	Suburban East Salem Water District	520,278	25,161	94,837	5,360		125,358		-	-	45,465	45,465	112,169	(14,348)	97,821
2642	Dexter Rural Fire Protection District	77,888	3,767	14,198	802	39,134	57,901	-	-	-	39,037	39,037	16,792	(2,754)	14,038
2643	Sweet Home Cemetery	98,054	4,742	17,873	1,010	335	23,960	-	-		26,143	26,143	21,140	(7,291)	13,849
2644	Lakeside Water District	167,488	8,100	30,530	1,726	-	40,356		-		17,195	17,195	36,109	(4,652)	31,457
2645	Chiloquin Agency Lake Rural Fire Protection District	150,346	7,271	27,405	1,549	21,882	58,107	-	-		19,469	19,469	32,414	(908)	31,506
2646	Keno Rural Fire Protection District	270,877	13,100	49,376	2,791	59,936	125,203	-	-		771	771	58,400	13,798	72,198
2647	Crooked River Ranch Rural Fire Protection District	472,233	22,837	86,080	4,865	-	113,782	-	-	-	86,156	86,156	101,811	(23,378)	78,433
2648	Black Butte Ranch Rural Fire Protection District	1,191,546	57,624	217,198	12,276	32,066	319,164	-	-	-	31,998	31,998	256,890	3,910	260,800
2649	Colton Fire Department	152,049	7,353	27,716	1,566	1,244	37,879	-	-		3,443	3,443	32,781	(662)	32,119
2650	Pleasant Hill Fire Department	105,507	5,102	19,232	1,087	4,505	29,926	-	-	-	1,851	1,851	22,747	1,056	23,803
2651	Imbler Rural Fire Protection District	47,620	2,303	8,680	491	158	11,632	-	-	-	3,345	3,345	10,266	(902)	9,364
2652	The Oregon Consortium	325,148	15,724	59,269	3,350	10,254	88,597	-	-	-	113,294	113,294	70,100	(23,170)	
2653	Umatilla Fire Department	224,704	10,867	40,960	2,315	-	54,142	-	-		23,788	23,788	48,445	(6,546)	41,899
2654	Spring Valley Rural Fire Protection District	-			-	-	-	-	-	-		-	-		
2655	North Bay Rural Fire Protection District	76,102	3,680	13,872	784	134	18,470	-	-	-	16,465	16,465	16,407	(4,386)	
2657	Mid-Willamette Valley Senior Service Agency	15,400,680	744,783	2,807,269	158,663	1,346,187	5,056,902	-	-	-	-	-	3,320,295	368,998	3,689,293
2658	Salem Metropolitan Communication Agency	294,722	14,253	53,723	3,036	23,450	94,462	-	-	-		- -	63,540	6,308	69,848
2659	Silverton Fire District	639,175	30,911	116,510	6,585	3,540	157,546	-	-		73,582	73,582	137,802	(20,016)	117,786
2660	Tualatin Valley Fire & Rescue	84,269,985	4,075,332	15,360,915	868,178	530,457	20,834,882	-	-		458,017	458,017	18,168,108	59,684	18,227,792

# Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

				D	eferred Outflows of Resourc		for the Teal Ended 30			Deferred Inflows of Res	ources			Pension Expense	
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*
2661	Lincoln County 911	-	-	-		-	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	37,044	1,791	6,753	382	1,862	10,788		-		166	166	7,987	452	8,439
2663	Metropolitan Area Communications Commission	1,275,984	61,707	232,589	13,146	5,369	312,811	-	-		221,521	221,521	275,095	(51,890)	223,205
2664	Applegate Valley Rural Fire Protection District 9	738,337	35,706	134,586	7,607	67,628	245,527	-	-	-	14,673	14,673	159,181	12,249	171,430
2665	N NE Community Mental Health Center	163,904	7,926	29,877	1,689	-	39,492	-	-		13,025	13,025	35,337	(3,578)	31,759
2666	Central City Concern	•	-	-	-	-	-	-	-		-	-	•	-	•
2667 2668	Mental Health Services West Inc	-	-	-	-	-	-	-	-		-	-	-	-	•
2669	Southeast Mental Health Network Inc Roseburg Urban Sanitary Authority	1,349,941	65,284	246,070	13,908	8,625	333,887	-	-		106,506	106,506	291,039	(22,991)	268,048
2670	Mt Hood Community Mental Health Ctr	304,840	14,742	55,567	3,141	19	73,469		-		46,425	46,425	65,722		
2671	Columbia 911 Communications District	1,911,367	92,435	348,408		14,933	475,468				145,516	145,516	412,079		377,783
2672	Rockwood Water PUD	2,090,480	101.097	381,057	21,537	3,728	507,419				198,353	198,353	450,695		388,936
2673	Port Orford Library	20,331	983	3,706	209	10,215	15,113	-	-		924	924	4,383		6,374
2674	Nestucca Rural Fire District	372,879	18,033	67,969	3,842	9,953	99,797	-	-			-	80,391	4,029	84,420
2675	Salmon Harbor-Douglas County	317,621	15,360	57,897	3,272	22,105	98,634	-	-		15,565	15,565	68,477	3,975	72,452
2676	Woodburn Fire District	2,807,731	135,783	511,799	28,926	122,969	799,477	-	-	-	112,255	112,255	605,330	(1,521)	603,809
2677	Portland Private Industry Council Inc	-	-	-		-	-	-	-		-	-	-	-	-
2678	Central Oregon Regional Housing Authority	673,569	32,574	122,780		96,018	258,311	-	-		-	-	145,218		172,577
2679	Columbia River Public Utility District	5,225,314	252,698	952,482	53,833	-	1,259,013	-	-	-	186,502	186,502	1,126,547		
2681	Cloverdale Rural Fire Protection District	254,456	12,306	46,383	2,621	8,109	69,419	-	-		11,320	11,320	54,859		
2684	Parkdale Fire District	222,070	10,739	40,479	2,288	285	53,791	-	-		10,426	10,426	47,877		
2685 2686	Oregon Community College Association Weston Cemetery	249,270 22,041	12,055 1,066	45,438 4,018	2,568 227	68,170	128,231 5,311	-	-		11,761	11,761	53,741 4,752	20,238 (2,845)	73,979 1,907
2686		22,041	9,950	4,018 37,504	2,120	56,250	105,824	-	-		72,268	72,268	4,752		36,436
2688	Columbia Drainage Vector Control District Polk County Fire District 1	1.747.900	84,529	318,611	18,007	30,230	421,147		-		54,718	54,718	376,837		359,964
2689	Redmond Area Park & Recreation District	419,481	20,286	76,464	4,322		101,072		-		12,256	12,256	90,438	(4,096)	86,342
2692	Siuslaw Public Library	528,829	25,574	96,396	5,448	26,021	153,439				44,276	44,276	114,012		
2694	Philomath Fire Department	255,173	12,340	46.513	2,629	20,021	61.482		_		268,955	268,955	55,014		
2695	Washington County Consolidated Communications Agency	10,553,309	510,362	1,923,680	108,724	_	2,542,766		_		722,140	722,140	2,275,231	(188,678)	
2696	Stayton Fire District	819,906	39,651	149,454	8,447	2,924	200,476				107,327	107,327	176,767		
2697	Oregon Museum Park	-	-	-		-		-	-		-	-	-		
2698	Halsey Shedd Rural Fire Protection District	93,080	4,501	16,967	959	9,018	31,445	-	-				20,067	2,706	22,773
2699	Chetco Library Board	360,497	17,434	65,712	3,714	5,639	92,499	-	-	-	25,952	25,952	77,721	(7,044)	70,677
2700	Lowell Rural Fire Protection District	-	-	-		-	-	-	-		-	-		-	
2701	Sisters-Camp Sherman Rural Fire Protection District	2,806,641	135,730	511,601	28,915	436,342	1,112,588	-	-		107,909	107,909	605,095		671,345
2702	Banks Fire District 13	346,880	16,775	63,230	3,574	37,163	120,742	-	-	-	26,096	26,096	74,785	5,175	79,960
2703	Westport Sewer District	-	-	-		-	-	-	-		-	-		-	- (0.000)
2704 2705	Clatsop County 4-H District Lebanon Fire District	5,423,677	262,291	988,640	55,877	24,229	1,331,037	-	-		23,972 266,894	23,972 266,894	1.160.212	(9,988) (66,779)	
2705	Clatskanie Library	133,483	262,291 6,455	24,332	1,375	24,229	35,051	-	-		9,222	9,222	1,169,313 28,778		1,102,534 26,784
2707	Milton-Freewater Cemetery District 3	20,885	1,010	3,807	215	2,009	5,032		-		32,120	32,120	4,503		(5,186)
2709	Scappoose Public Library	142,518	6,892	25,978	1,468	10,929	45,267		-		21,833	21,833	30,726		28,987
2710	Klamath County Emergency Communications District	1.023.306	49,488	186,530	10.542	10,727	246,560		_		65.172	65,172	220,619		201.921
2712	Jefferson County EMS	679,589	32,865	123,877	7,001	72,227	235,970		_		8,532	8,532	146,515		162,488
2713	Port of Tillamook Bay	1,196,363	57,857	218,076	12,325	98,915	387,173	-	-		27,041	27,041	257,929	13,652	271,581
2714	Winchester Bay Sanitary District	137,769	6,663	25,113	1,419	-	33,195	-	-		20,360	20,360	29,702	(5,695)	24,007
2715	Jackson County Fire District 3	10,394,564	502,686	1,894,744	107,088	292,240	2,796,758	-	-		185,623	185,623	2,241,006		2,285,074
2716	Neskowin Water District	181,719	8,788	33,124		-	43,784	-	-		89,986	89,986	39,178	(21,307)	17,871
2717	Ice Fountain Water District	258,668	12,509	47,151	2,665	11,603	73,928	-	-		2,371	2,371	55,767		58,222
2718	Curry Library	94,329	4,562	17,195	972	47,396	70,125	-	-	-	-	-	20,337		31,359
2719	Human Solutions, Inc	-	-	-		-	-	-	-		-	-	-	-	-
2720	Tri-Met	-	-	-	-	-	-	-	-		-	-	-	-	
2721 2722	Klamath Housing Authority Tillamook 9-1-1	553,040 206,296	26,745 9,977	100,809 37,604	5,698 2,125	82 67,601	133,334 117,307	-	-		117,868 8,751	117,868 8,751	119,232 44,476		85,608 62,636
2723	Oregon Coastal Zone Management Association	52,328	2,531	9,538	539	26,292	38,900		-		6,731	6,731	11,282		17,396
2724	Nehalem Bay Wastewater Agency	309,356	14,961	56,390	3,187	14,360	88,898		-		5,906	5,906	66,695	3,062	69,757
2725	West Valley Fire District	812,726	39,304	148,146	8,373	50,219	246,042				25,084	25,084	175,219		185,573
2726	Yamhill Communications Agency	1,245,653	60.240	227,060	12.833		300,133		_		293,465	293,465	268,555		187,115
2728	Baker County Library District	866,334	41,896	157,917	8,925	91,660	300,398		-		35,572	35,572	186,776		197,779
2729	Douglas County Fire District 2	15,080,794	729,314	2,748,960	155,368	-	3,633,642	-	-		1,287,460	1,287,460	3,251,330		2,909,304
2731	Canby Utility Board	2,666,670	128,961	486,086	27,473	28,115	670,635	-	-	-	280,196	280,196	574,918	(63,800)	511,118
2732	Umatilla County Special Library District	217,056	10,497	39,565	2,236	43,080	95,378	-	-	-	1,044	1,044	46,796		56,495
2733	Wiard Memorial Park District	213,257	10,313	38,873	2,197	1,228	52,611	-	-	-	38,297	38,297	45,977	(9,835)	36,142
2734	Seal Rock Water District	663,408	32,083	120,927	6,835	28,492	188,337	-	-	-	-	-	143,027	7,996	151,023
2736	Wasco 9-1-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2737	Portland Energy Conservation Inc	88,410	4,276	16,116	911	6,798	28,101	-	-	-	4,748	4,748	19,061		20,125
2739	Scappoose Rural Fire Protection District	2,460,882	119,009	448,575	25,353	32,480	625,417	-	-	-	341,884	341,884	530,552		456,392
2740 2741	Neskowin Regional Sanitary Authority  Port of Govibaldi	65,313 448,529	3,159	11,905 81,759	673	94,920	15,737 202,991	-	-	-	10,439 56,188	10,439 56,188	14,081 96,700	(2,900) 6,148	11,181 102,848
2/41	Port of Garibaldi	448,529	21,691	81,/59	4,621	94,920	202,991		-		56,188	36,188	96,700	6,148	102,848

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

Pension Expense

Deferred Outflows of Resources

					cicirca Outilows of Resourc	co.		-		Deterred limbws of Res	ources			r cusion Expense	
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*
2742	Amity Fire District	113,282	5,478	20,649		588	27,882	-	-	-	30,469	30,469	24,423	(7,081)	
2743	Douglas Soil & Water Conservation District		-	-			· -	-	-		65	65		(28)	
2745	Clackamas County Fire District	46,083,152	2,228,601	8,400,137	474,765	888,518	11,992,021	-	-	-	301,092	301,092	9,935,254	206,651	10,141,905
2746	Marion-Salem Data Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2747	Salem Housing Authority	3,392,744	164,075	618,437			817,465	-	-	-	144,829	144,829	731,455	(43,133)	
2749 2750	Black Butte Ranch Police	558,351	27,002	101,777		13,494	148,025	-	-	-	82,258	82,258	120,377	(15,878)	104,499
2750	Eastern Oregon Human Services Consortium Mist-Birkenfeld Rural Fire Protection District	- 111,111	5,373	20,253	1,145	35,281	62,052	-	-	-	21,219	21,219	23,955	1,629	25,584
2753	Linn-Benton Housing Authority	1.412.221	68.296	257.423		63,693	403,961				21,219	21,219	304.467	22,344	
2754	Western Lane Ambulance District	1,993,494	96,406	363,378		112,917	593,239	_	_	_	93,728	93,728	429,785	(3,865)	
2756	Sandy Area Sch Trans Agency	-	-	-	-	-	-		-		-	-	-	-	-
2757	City of Stayton	1,720,817	83,219	313,674		1,753	416,374	-	-	-	55,911	55,911	370,998	(13,416)	
2758	Mohawk Valley Rural Fire District	130,414	6,307	23,772		13,859	45,282	-	-	-	6,650	6,650	28,116	3,269	31,385
2760	Knappa Svensen Burnside Rural Fire Protection District	207,230	10,022	37,774		37,687	87,618	-	-	-			44,678	9,390	54,068
2761	Clackamas River Water	4,059,894	196,338	740,046		-	978,210	-	-	-	534,064	534,064	875,289	(135,287)	
2763 2765	Junction City Fire Department Green Sanitary	359,970 472,661	17,408 22,858	65,616 86,158		12,936 10,975	99,669 124,861		-	-	57,297 12,223	57,297 12,223	77,607 101,903	(11,257)	
2766	Southwest Lincoln County Water District	472,001	23,171	87,336		39,237	154,680		-		6,298	6,298	103,297	6,542	
2767	Springfield Utility Board	86,372	4,177	15,744		8,072	28,883			-	0,270	0,270	18,621	2,347	20,968
2768	Lake County Library District	202,188	9,778	36,855		12,082	60,798				19,931	19,931	43,591	(2,666)	
2771	Harbor Water PUD	184,885	8,941	33,701		16,367	60,914	-	-		2,825	2,825	39,860	3,455	43,315
2772	Umatilla County Soil & Water District	82,126	3,972	14,970		7,966	27,754	-	-		42,572	42,572	17,706	(8,351)	
2773	Housing Authority of Jackson County	4,105,982	198,567	748,447		26,322	1,015,637	-	-	-	251,294	251,294	885,225	(56,280)	
2774	Oregon Trail Library District	160,740	7,773	29,300		436	39,165	-	-	-	18,681	18,681	34,655	(4,462)	
2776 2777	Rainier Cemetery District	21,414 10,635,572	1,036 514,341	3,903 1,938,675	221 109,571	6,328 56,862	11,488 2,619,449	-	-	-	13,020 564,548	13,020	4,617 2,292,966	(2,116)	
2778	City of Newberg Mulino Water District 23	98.023	514,341 4.740	1,938,675		1,303	2,619,449	-	-		5,670	564,548 5,670	2,292,966	(126,546) (1,018)	
2779	Brownsville Rural Fire Protection District	166,904	8,072	30,424		30,479	70,695		-		8,022	8.022	35,984	6,945	42,929
2780	Nehalem Bay Health District	73,528	3,556	13,403		8,494	26,211	-		-	1,119	1,119	15,852	1,795	17,647
2781	North Bend Coos-Curry Housing Authority	541,779	26,201	98,757		2,994	133,534				188,383	188,383	116,804	(46,129)	
2782	Millington Rural Fire Protection District	12,794	619	2,332		5,633	8,716	-	-		-	-	2,758	1,397	4,155
2783	Tillamook Fire District	281,351	13,606	51,285		-	67,790	-	-	-	17,221	17,221	60,658	(4,519)	
2784	Eisenschmidt Pool	288,807	13,967	52,644		15,829	85,415	-	-	-	23,408	23,408	62,265	(2,416)	
2785	Fern Ridge Community Library	-	-	-	-	7,756	7,756	-	-	-	37,529	37,529	-	(8,715)	
2786	Seal Rock Rural Fire Protection District Port of Hood River	1 024 200	40.525	106 712	10.552	1,647	1,647	-	-	-	41,364	41,364	220.025	(8,997)	
2788 2789	Farmers Irrigation District	1,024,309 335,364	49,536 16,218	186,713 61,131		-	246,802 80,804	-	-		41,887 177,003	41,887 177,003	220,835 72,303	(11,831) (42,823)	
2790	Silver Falls Library District	700,482	33,876	127,685		105,999	274,777			-	72,923	72,923	151,020	2,960	153,980
2792	North Wasco County Parks And Recreation District	528,945	25,580	96,417		1,919	129,365	_	_	_	57,674	57,674	114,037	(15,618)	
2793	North Lincoln Fire & Rescue District 1	1,024,500	49,545	186,748	10,555	24,153	271,001	-	-		26,039	26,039	220,876	3,867	224,743
2794	Siuslaw Rural Fire Protection District 1	1,262,294	61,045	230,094		105,427	409,571	-	-	-	8,688	8,688	272,143	25,565	297,708
2796	West Side Rural Fire Protection District	26,995	1,305	4,921	278	13,612	20,116	-	-	-	49,741	49,741	5,820	(7,584)	
2797	Vernonia Fire	65,942	3,189	12,020		727	16,615	-	-	-	2,228	2,228	14,217	(274)	
2798	Fairview Water District	74,454	3,601	13,572		6,842	24,782	-	-	-	73,436	73,436	16,052	(16,988)	
2799 2801	Sublimity Fire District Coburg Rural Fire Protection District	146,218 213,361	7,071 10.318	26,653 38,892		5,222 3,807	40,452 55,215	-	-	-	60,896 453	60,896 453	31,524 45,999	(16,677) 876	) 14,847 46,875
2802	Rural Road Assessment District 3	263.082	12,723	47,955		5,610	68,998		-		74,724	74,724	56,719	(17,247)	
2803	Southwestern Polk County Rural Fire Protection District	16,088	778	2,933		604	4,481	-		-	139	139	3,469	133	3,602
2804	Aurora Rural Fire Protection District	442,299	21,390	80,623		6,031	112,601				16,509	16,509	95,357	(1,332)	
2806	Multnomah County Rural Fire Protection District 14	85,505	4,135	15,586	881	6,803	27,405	-	-	-	4,552	4,552	18,434	240	18,674
2808	Lifeways	-	-	-		-	-	-	-	-	-		-	-	-
2809	Juntura Road District 4	22,637	1,095	4,126		-	5,454	-	-	-	3,241	3,241	4,880	(874)	
2810	Sutherlin Water Control District	83,431	4,035	15,208		403	20,506	-	-	-	1,178	1,178	17,987	(167)	
2811	Mid-Columbia Center For Living	8,819,468	426,513	1,607,632		654,616	2,779,622	-	-	-	7,033	7,033	1,901,425	169,149	2,070,574
2812 2814	Workforce Development Board The Job Council	•	-	-		18,295	18,295		-	-	1,803,764	1,803,764	-	(419,289)	(419,289)
2814	Odell Sanitary District	370,818	17,933	67,594	3,820	49,397	138,744		-		52,759	52,759	79,946	(3,524)	
2817	Wickiup Water District	144,999	7,012	26,431		1,103	36,040			-	11,281	11,281	31,261	(2,260)	
2818	Netarts Water District	196,303	9,493	35,783		19,393	66,691		-		22,214	22,214	42,322	(1,661)	
2819	Harrisburg Fire and Rescue	262,034	12,672	47,764	2,700	48,033	111,169	-	-	-	52,690	52,690	56,493	(4,720)	51,773
2820	Central Oregon Coast Fire & Rescue District	672,678	32,531	122,617		107,974	270,052	-	-	-	28,333	28,333	145,025	17,512	
2821	Tillamook County Soil And Water Conservation District	187,208	9,053	34,125		29,877	74,984	-	-	-	1,920	1,920	40,361	8,777	49,138
2822	Deschutes County Rural Fire Protection District 2	186,366	9,013	33,971	1,920	1,468	46,372	-	-	•	5,162	5,162	40,179	(1,149)	
2823 2824	Lyons Fire District	94.105	4.551	17.154	- 970	5.851	28.526	-	-	-	38,910 2,621	38,910 2,621	20.289	(9,241) 1.186	
2824	Glide Fire Department Northern Oregon Corrections	94,105 4.151.265	4,551 200,757	17,154 756,702		5,851 148,375	28,526 1.148.602		-	-	2,621 327,272	327.272	20,289	(20,293)	
2825	Wasco County Soil-Water Conservation District	4,151,265	200,757	756,702		148,375	1,148,602	-	-	-	43.107	327,272 43,107	894,988 92,221	(12,688)	
2828	Deschutes Public Library District	3,707,477	179,295	675,807		-	893,298		-		313,254	313,254	799,310	(94,599)	
2829	Hubbard Rural Fire Protection District	5,707,777	177,273	-	50,170		0,0,2,0	-	_	-	25,099	25,099	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(7,673)	
2027		_	-	_	_	-	-	_	-	-	23,077	23,377	_	(7,075)	(1,013)

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

			-	ь	eterred Outflows of Resourc	es				Deferred inflows of Kes	ources			Pension Expense	
								Differences						Net Amortization of	
			Differences between		Net Difference between	Changes in	Total Deferred	between Expected		Net Difference between				Deferred Amounts	
Employer			Expected and	Changes in	Projected and Actual	Employer	Outflows of	and Actual	Changes in	Projected and Actual	Changes in Employer	Total Deferred	Proportionate Share of	from Changes in	
Number	Employer Name	Net Pension Liability	Actual Experience	Assumptions	Investment Earnings	Proportion	Resources	Experience	Assumptions	Investment Earnings		Inflows of Resources	Plan Pension Expense	Proportion	Total Pension Expense*
2830	Netarts-Oceanside Rural Fire Protection District	208,013	10,060	37,917	2,143	250	50,370	-	-	-	13,758	13,758	44,846	(3,528)	41,318
2831	Oregon Advanced Technology Consortium, Inc		-	-	-	-	-	-	-	-		-	-	-	-
2832	CareOregon	1,480	72	270	15	743	1,100	-	-		-	-	319	173	492
2833	Boardman Rural Fire Protection District	434,513	21,013	79,204	4,477	1,679	106,373	-	-	-	39,350	39,350	93,678	(10,078)	
2834	Crescent Rural Fire Protection District	237,803	11,500	43,347	2,450	50,851	108,148	-	-	-	133,004	133,004	51,269	(27,983)	
2835	North Clackamas County Water Commission	289,598	14,005	52,789	2,984	-	69,778	-	-	-	56,304	56,304	62,436	(14,946)	47,490
2837	NORCOM	1,687,663	81,616	307,631	17,387	58,057	464,691	-	-		8,014	8,014	363,850	17,351	381,201
2838	High Desert Parks & Recreation District	38,115	1,843	6,948	393	13,852	23,036	-	-		11,079	11,079	8,217	(111)	8,106
2839	North Morrow Vector Control District	183,498	8,874	33,448	1,890	919	45,131	-	-	-	9,154	9,154	39,561	(2,088)	
2840	Cannon Beach Rural Fire Protection District	241,845	11,696	44,084	2,492	8,008	66,280	-	-	-	28,297	28,297	52,140	(3,877)	48,263
2841	Jefferson County Soil & Water Conservation District	128,426	6,211	23,410	1,323	10,429	41,373	-	-	-	9,597	9,597	27,688	82	27,770
2842	Tualatin Valley Water District	13,665,755	660,882	2,491,023	140,789	125,387	3,418,081	-	-		348,973	348,973	2,946,256	(56,767)	2,889,489
2843	Yachats Rural Fire Protection District	848,709	41,044	154,704	8,744	253,090	457,582	-	-	-	6,311	6,311	182,977	58,309	241,286
2844	Crook County Rural Fire Protection District 1	3,232,191	156,310	589,171	33,299	139,102	917,882	-	-				696,841	44,669	741,510
2845	Sunrise Water Authority	1,504,355	72,751	274,217	15,498	-	362,466	-	-	-	169,100	169,100	324,330	(47,911)	276,419
2846	Jefferson County Library District	299,768	14,497	54,642	3,088	8,261	80,488	-	-	-	27,857	27,857	64,628	(6,407)	58,221
2847	Sweet Home Fire and Ambulance District	1,855,737	89,744	338,268	19,118	55,092	502,222	-	-		40,098	40,098	400,086	(1,901)	398,185
2848	Lane Transit District		-	-	-	-	-	-	-	-		-	-	-	-
2849	Lebanon Aquatic District	286,834	13,871	52,285	2,955	682	69,793	-	-	-	17,900	17,900	61,840	(5,906)	55,934
2850	Lake County 4-H & Extension Service		-	-	-	3,098	3,098	-	-	-	39,160	39,160	-	(7,945)	
2851	East Umatilla County Rural Fire Protection District	106,632	5,157	19,437	1,099	7,834	33,527	-	-	-	6,529	6,529	22,989	370	23,359
2852	Ochoco Irrigation District	615,188	29,751	112,138	6,338	65,637	213,864	-	-	-		-	132,631	15,840	148,471
2853	Mill City Rural Fire Protection District	68,204	3,298	12,432	703	1,182	17,615	-	-		1,970	1,970	14,704	6	14,710
2854	Sunset Empire Transportation District		-	-	-	-	-	-	-	-		-	-	-	-
2855	Harney Hospital	12,890,403	623,385	2,349,691	132,801	635,783	3,741,660	-	-	-		-	2,779,094	195,761	2,974,855
2856	Mid-Columbia Council Of Governments	20,070	971	3,658	207	34	4,870	-	-	-	4,548	4,548	4,327	(1,261)	3,066
2857	Sunriver Service District	2,596,397	125,563	473,277	26,749	-	625,589	-	-	-	297,557	297,557	559,768	(76,277)	483,491
2858	Nesika Beach-Ophir Water District	145,977	7,059	26,609	1,504	4,913	40,085		-		4,850	4,850	31,472	(41)	31,431
2859	South Lane County Fire and Rescue	3,532,453	170,831	643,903	36,393	-	851,127	-	-	-	373,831	373,831	761,576	(97,320)	664,256
2860	Coos County Airport District	920,705	44,526	167,828	9,485	20,328	242,167	-	-				198,499	6,452	204,951
2861	Mt Angel Fire District	43,249	2,092	7,884	446	8,184	18,606	-	-		2,081	2,081	9,324	2,058	11,382
2864	Tri-City Water and Sanitary Authority	544,900	26,352	99,325	5,614	8,151	139,442	-	-	-	7,003	7,003	117,477	1,431	118,908
2865	Tri-County Cooperative Weed Management Area	38,343	1,854	6,989	395	-	9,238		-		12,986	12,986	8,266	(3,661)	4,605
2866	Jefferson Behavioral Health	6,088	294	1,110	63	514	1,981	-	-	-	481	481	1,312	83	1,395
2867	West Multnomah Soil And Water Conservation District	761,591	36,831	138,824	7,846	16,291	199,792	-	-		88,747	88,747	164,195	(17,227)	146,968
2869	Nehalem Bay Fire & Rescue	486,291	23,517	88,642	5,010	98,714	215,883		-		9,146	9,146	104,841	19,892	124,733
2870	Clackamas River Water Providers	82,770	4,003	15,088	853	-	19,944	-	-	-	10,968	10,968	17,845	(3,037)	14,808
2872	Emergency Communications of Southern Oregon	4,536	219	827	47	-	1,093	-	-		621	621	978	(168)	810
2873	Mosier Fire District	40,866	1,976	7,449	421	-	9,846	-	-	-	7,003	7,003	8,810	(1,934)	
2874	Umatilla-Morrow Radio and Data District	99,790	4,826	18,190	1,028	10,701	34,745	-	-	-	6,309	6,309	21,514	1,660	23,174
2876	Oregon Municipal Electric Utilities Association	48,225	2,332	8,791	497	-	11,620	-	-	-	10,705	10,705	10,397	(2,962)	7,435
2877	Mid-Columbia Fire And Rescue V1-801	2,176,682	105,265	396,770	22,425	174,281	698,741	-	-		172,530	172,530	469,280	22,348	491,628
2878	Yamhill Fire Protection District	93,467	4,520	17,037	963	12,211	34,731	-	-	-	21,955	21,955	20,151	(949)	19,202
2879	LaGrande Rural Fire Protection District	89,908	4,348	16,389	926	27,947	49,610	-	-		640	640	19,384	8,319	27,703
2880	Oregon Health & Science University	423,999,816	20,504,811	77,287,603	4,368,192	-	102,160,606	-	-	-	46,547,195	46,547,195	91,411,841	(12,693,646)	78,718,195
2881	Lake Chinook Fire and Rescue District	36,927	1,786	6,731	380	13,208	22,105	-	-	-	3,100	3,100	7,961	3,282	11,243
2883	Lane Fire Authority	4,515,199	218,357	823,040	46,517	46,460	1,134,374	-	-	-	181,882	181,882	973,450	(26,673)	946,777
2884	North Central Public Health District	1,450,687	70,156	264,434	14,945	622,582	972,117	-	-		291,749	291,749	312,759	120,814	433,573
2885	Siletz Rural Fire Protection District	83,579	4,042	15,235	861	50,168	70,306	-	-	-	40,250	40,250	18,019	5,842	23,861
2886	Idanha-Detroit Rural Fire Protection District	-		-	-	-	-	-	-	-		-	-	-	-
2887	Umatilla County Fire District #1	3,910,125	189,095	712,746	40,283	178,738	1,120,862	-	-		20,531	20,531	843,000	38,062	881,062
2900	Clatsop Community College	5,621,177	271,843	1,024,640	57,911	275,759	1,630,153	-	-	-	32,719	32,719	1,211,892	61,617	1,273,509
2901	Blue Mountain Community College	11,572,568	559,654	2,109,473	119,225	421,474	3,209,826	-	-		143,554	143,554	2,494,977	51,505	2,546,482
2902	Treasure Valley Community College	9,843,936	476,057	1,794,374	101,416	630,593	3,002,440	-	-		-		2,122,294	181,208	2,303,502
2903	Umpqua Community College	14,158,603	684,716	2,580,861	145,867	139,294	3,550,738	-	-	-	336,204	336,204	3,052,511	(35,241)	3,017,270
2904	Lane Community College	46,728,000	2,259,786	8,517,681	481,408	41,266	11,300,141	-	-		2,736,010	2,736,010	10,074,279	(621,467)	9,452,812
2905	Mt Hood Community College	29,530,046	1,428,086	5,382,801	304,229	3,961,606	11,076,722	-	-	-	149,542	149,542	6,366,503	940,659	7,307,162
2906	Klamath Community College	8,664,891	419,038	1,579,455	89,269	1,229,931	3,317,693	-	-	-	852,244	852,244	1,868,099	33,260	1,901,359
2908	Clackamas Community College	30,665,374	1,482,991	5,589,751	315,925	1,794,145	9,182,812	-	-	-	226,863	226,863	6,611,272	396,405	7,007,677
2910	Linn-Benton Community College	27,824,581	1,345,609	5,071,925	286,658	294,501	6,998,693	-	-	-	139,664	139,664	5,998,814	17,988	6,016,802
2918	Portland Community College	147,306,050	7,123,783	26,851,265	1,517,598	2,027,576	37,520,222	-	-		1,265,006	1,265,006	31,758,309	359,214	32,117,523
2919	Chemeketa Community College	47,875,110	2,315,261	8,726,779	493,226	2,889,533	14,424,799	-	-	-	-	-	10,321,589	769,781	11,091,370
2922	Rogue Community College	23,474,670	1,135,245	4,279,014	241,844	527,956	6,184,059	-	-	-	22,206	22,206	5,060,999	122,075	5,183,074
2995	Oregon Coast Community College	1,923,104	93,002	350,548	19,812	46,692	510,054	-	-	-	335,136	335,136	414,610	(64,043)	350,567
2996	Columbia Gorge Community College	5,756,999	278,411	1,049,398	59,311	58,166	1,445,286	-	-	-	790,005	790,005	1,241,175	(163,216)	1,077,959
2997	Tillamook Bay Community College	1,977,519	95,634	360,466	20,373	207,117	683,590	-	-	-	34,320	34,320	426,341	43,746	470,087
2998	Southwestern Community College	10,773,688	521,020	1,963,851	110,994	400,730	2,996,595	-	-	-	-	-	2,322,743	108,968	2,431,711
2999	Central Oregon Community College	31,355,843	1,516,382	5,715,611	323,039	140,643	7,695,675	-	-	-	904,474	904,474	6,760,133	(157,702)	6,602,431
3003	Baker School District 5J	12,265,830	593,181	2,235,842	126,367	242,838	3,198,228	-	-	-	145,131	145,131	2,644,440	44,087	2,688,527

# Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

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Employer			Differences between Expected and	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred Outflows of	Differences between Expected and Actual	Changes in	Net Difference between Projected and Actual	Changes in Employer	Total Deferred	Proportionate Share of	Net Amortization of Deferred Amounts from Changes in	
Number	Employer Name	Net Pension Liability	Actual Experience	Assumptions	Investment Earnings	Proportion	Resources	Experience	Assumptions	Investment Earnings	Proportion	Inflows of Resources	Plan Pension Expense	Proportion	Total Pension Expense*
3008	Huntington School District 16J	968,653	46,844	176,568	9,979	-	233,391	-	-	-	119,328	119,328	208,836	(35,631)	173,205
3016	Burnt River High School	975,913	47,196	177,892 427,747	10,054	109,791	344,933 565,407	-	-		60,848 101.782	60,848 101.782	210,401	8,948	219,349
3027 3037	Pine-Eagle School District 61	2,346,621 2,030,385	113,484 98,190	427,747 370,103	24,176 20,918	-	565,407 489.211	-	-		101,782 153,666	101,782 153,666	505,918 437,739	(26,149) (45,662)	479,769 392,077
3037	Alsea School Corvallis School District 509J	2,030,385 40,809,896	1,973,584	7,438,916	20,918 420,438	774,398	10,607,336	-	-		813,299	813,299	437,739 8,798,371	(45,662)	8,795,219
3043	Philomath School District 17J	8,356,870	404,142	1,523,308	86,095	774,396	2,013,545		-		398,792	398,792	1,801,692	(112,267)	1,689,425
3049	Monroe Elementary School	-		-,,	-		-,,				-		-,,	(,,	-,,
3075	West Linn School District	67,093,506	3,244,670	12,229,949	691,220	1,324,760	17,490,599	-	-		1,817,255	1,817,255	14,464,961	(51,397)	14,413,564
3083	Welches Elementary School	-	-	-	-	-	-	-	-	-	-	-		-	-
3094	Damascus-Union School District 26	-	-	-		-	-	-	-		-	-		-	
3102	Molalla Elementary School 35	-	-	-	-	-	-	-	-		-	-		-	
3109	Boring School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3111 3116	Sandy Elementary School District 46 Colton School District 53	5,700,549	275,681	1,039,108	58,729	18,598	1,392,116	-	-		889,014	889,014	1,229,004	(240,644)	988,360
3116	Oregon City School District 62	5,700,549 59,339,628	2,869,690	10,816,556	611,337	961,887	15,259,470			-	495,468	495,468	1,229,004	218,639	13,011,910
3138	Canby Elementary School District 86	37,337,020	2,007,070	10,010,550	011,557	701,007	13,232,470				475,400	475,400	12,773,271	210,037	13,011,710
3160	Gladstone School District 115	6,347,557	306,971	1,157,046	65,395	2,331,871	3,861,283						1,368,496	636,803	2,005,299
3174	Canby Union High School	-	-	-	-	-	-	-	-			-		-	-
3175	Sandy Union High School	-	-	-	-	-	-	-	-		-	-		-	-
3176	Molalla Union High School	-		-		-	-		-			-		-	
3179	Clatsop County School District 1C	6,926,863	334,986	1,262,644	71,363	2,127,439	3,796,432	-	-	-	-	-	1,493,391	620,930	2,114,321
3186	Jewell School District 8	3,139,346	151,820	572,247	32,343	51,395	807,805	-	-		557,494	557,494	676,824	(123,204)	553,620
3187	Seaside Schools	12,145,085	587,341	2,213,832	125,123	-	2,926,296	-	-	-	640,312	640,312	2,618,408	(178,838)	2,439,570
3195	Warrenton-Hammond School District	7,210,898	348,722	1,314,418	74,289	82,074	1,819,503	-	-	-	293,253	293,253	1,554,627	(69,153)	1,485,474
3230	Vernonia School District	6,131,081	296,502	1,117,587	63,165	-	1,477,254	-	-		599,281	599,281	1,321,825	(174,604)	1,147,221
3241 3242	Coquille School District 8 Coos Bay School District 9	8,486,114 20,865,056	410,392 1,009,043	1,546,867 3,803,328	87,427 214,959	-	2,044,686 5,027,330	-	-		904,450 1,256,349	904,450 1,256,349	1,829,556 4,498,382	(262,325)	1,567,231 4,163,911
3242 3245	North Bend Public Schools	20,865,056	753,238	2,839,138	214,959 160,464	361,176	5,027,330 4,114,016	-	-		1,256,349	1,256,349	4,498,382 3,357,987	101,207	4,163,911 3,459,194
3243	Powers School District	1,317,271	63.704	2,839,138	13,571	301,170	317,390	-			329,685	329,685	283,996	(86,948)	197,048
3257	Myrtle Point School District 41	7,991,263	386,461	1,456,665	82,329	138,519	2,063,974				298,569	298.569	1,722,869	(52,628)	1,670,241
3264	Bandon School District	6,068,047	293,453	1,106,097	62,515	130,317	1,462,065	_	_		1,199,755	1,199,755	1,308,235	(333,774)	974,461
3274	Crook County School District	12,282,466	593,985	2,238,874	126,538	1,716,061	4,675,458				-	-	2,648,027	515,751	3,163,778
3275	Port Orford-Langlois School District 2Cj	3,295,366	159,365	600,687	33,950	33,684	827,686		-		159,148	159,148	710,461	(41,498)	668,963
3277	Curry County School District 3C	-	-	-	-	-	-	-	-	-	-	-		-	-
3281	Ophir School	-	-	-	-	-	-	-	-		-	-	-	-	-
3282	Pistol River School District 16	-	-	-	-	-	-	-	-		-	-		-	-
3283	Brookings-Harbor School District 17C	8,268,801	399,883	1,507,255	85,188	902,040	2,894,366	-	-				1,782,704	243,648	2,026,352
3288	Central Curry School District 1	4,054,313	196,068	739,029	41,769	052.217	976,866	-	-	-	734,077	734,077	874,086	(191,963)	682,123
3291 3296	Bend-La Pine Public Schools Sisters School District	126,760,591 5,721,169	6,130,196 276,678	23,106,194	1,305,931 58,941	852,217 446,848	31,394,538 1,825,334	-	-		729,014 7,709	729,014 7.709	27,328,830 1,233,450	156,748 115,113	27,485,578 1,348,563
3307	Oakland School District	5,156,683	249,379	939.971	53,126	440,040	1,242,476	-	-		630,796	630,796	1,111,750	(163,272)	948.478
3310	Roseburg Public Schools	32.022.059	1.548.600	5,837,050	329,902	837,245	8,552,797				030,770	030,770	6,903,766	206,676	7,110,442
3316	Glide School District 12	4,653,308	225,036	848,215	47,940	-	1,121,191				95,545	95,545	1,003,225	(27,390)	975,835
3318	Days Creek School District 15	2,059,476	99,597	375,406	21,217		496,220				379,256	379,256	444,011	(114,705)	329,306
3319	South Umpqua School District	2,426,618	117,352	442,329	25,000	1,024,608	1,609,289	-	-			-	523,165	259,733	782,898
3320	Camas Valley School District 21	2,087,507	100,953	380,515	21,506	-	502,974	-	-	-	91,268	91,268	450,054	(23,923)	426,131
3321	North Douglas School District 22	3,377,069	163,316	615,579	34,792	-	813,687	-	-		425,003	425,003	728,076	(118,978)	609,098
3324	Yoncalla School District 32	2,832,426	136,977	516,301	29,181	33,229	715,688	-	-	-	333,013	333,013	610,654	(69,901)	540,753
3325	Elkton School District 34	2,318,722	112,134	422,662	23,888	-	558,684	-	-		164,896	164,896	499,903	(44,126)	455,777
3331	Umpqua School District	2.020.000	100 522	710.155	40.500	10.000	050.051	-	-	-	105.505	105 505	040.207	(50.401)	700.011
3335	Riddle School District Glendale 77	3,939,800 3,124,382	190,530 151,096	718,155 569,519	40,589 32,188	10,602	959,876 752,803	-	-	-	195,585 439,522	195,585 439,522	849,397 673,598	(58,481) (134,125)	790,916 539,473
3338 3349	Glendale 7/ Winston-Dillard Schools	3,124,382 1,378,912	151,096 66,685	251,351	32,188 14,206	664,226	752,803 996,468	-	-	-	439,522	439,522	6/3,598	(134,125) 157,623	539,473 454,908
3353	Sutherlin School District 130	6,228,340	301,205	1,135,315	14,206 64,166	838,424	2,339,110	-	-	-	-	-	1,342,793	214,729	1,557,522
3361	Arlington Public Schools	1,915,064	92,613	349,082	19,730	030,121	461,425				340,598	340,598	412,877	(92,335)	320,542
3364	Condon Admin School District 25J	1,265,103	61,181	230,606	13,034	593	305,414	_	_		379,877	379,877	272,749	(97,440)	175,309
3370	Prairie City School District 4	1,944,296	94,027	354,410	20,031	-	468,468				87,680	87,680	419,179	(26,288)	392,891
3372	Monument School District 8	1,023,465	49,495	186,559	10,544	6,106	252,704	-	-		127,206	127,206	220,653	(31,808)	188,845
3375	Dayville School District 16J	1,104,525	53,415	201,335	11,379	18,487	284,616	-	-	-	102,276	102,276	238,129	(19,263)	218,866
3376	Long Creek Schools	703,093	34,002	128,161	7,244	16,956	186,363	-	-	-	43,774	43,774	151,583	(5,394)	146,189
3392	Burns-Slater School District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	509,223	24,626	92,822	5,246	26,115	148,809	-	-	-	37,049	37,049	109,786	(6,466)	103,320
3395	Pine Creek School	63,325	3,062	11,543	652	523	15,780	-	-	-	6,220	6,220	13,653	(1,451)	12,202
3396	Diamond School District 7	227,322	10,993	41,437	2,342	5,506	60,278	-	-	-	58,272	58,272	49,009	(14,540)	34,469
3397	Suntex School District	218,153	10,550	39,765	2,247	3,401	55,963	-	-	-	22,616	22,616	47,032	(4,489)	42,543
3398	Drewsey School	207.012	10.011	27.725	2 122	2 500	- - 200		-	-	25,942	25,942	-	(10,809)	(10,809)
3399 3405	Frenchglen School District Fields-Trout Creek 33	207,013 255,530	10,011 12,358	37,735 46,579	2,133 2,633	2,509 23,497	52,388 85,067	-	-		48,849 39,432	48,849 39,432	44,631 55,091	(11,951) (6,096)	32,680 48,995
3403	Crane Union High School	1,153,828	55,800	210,322	11,887	23,497	278,009	-	-	-	334,846	334,846	248,758	(86,662)	162,096
3407	Crane Caron rugii actioni	1,133,828	33,800	210,322	11,00/		270,009	-	-	-	334,840	334,840	246,736	(00,002)	102,090

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources

				и	eterred Outflows of Resourc	es		Deferred inflows of Resources			Pension Expense				
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*
3408	Burns Union High School	-		-		-	-	-	-			-	-	-	-
3409	Hood River County School District	33,241,447	1,607,571	6,059,323	342,465	185,510	8,194,869	-	-		888,795	888,795	7,166,658	(242,352)	
3414	City of Phoenix School District	14,876,779	719,447	2,711,771	153,266	340,485	3,924,969		-	•	575,018	575,018	3,207,345	(110,369)	
3415 3416	Ashland Public Schools	29,160,608	1,410,219	5,315,459	300,423	-	7,026,101	-	-		2,411,780	2,411,780	6,286,854	(664,623)	
3416 3417	Central Point School District 6 Eagle Point School District 9	40,693,502 34,783,818	1,967,955 1,682,160	7,417,699 6,340,470		49,661	9,854,553 8,380,985	-	-		3,419,868 3,155,129	3,419,868 3,155,129	8,773,277 7,499,185	(886,863) (857,715)	
3417	Rogue River School District	54,785,818	329,532	1,242,087	358,355 70,201	-	8,380,985 1,641,820	-	-	-	3,135,129 875,547	3,135,129 875,547	1,499,185	(857,715)	
3424	Prospect School District	2,334,873	112,915	425,606	70,201 24.055	13.206	575,782		-		261,614	261.614	503,385	(70,004)	
3432	Butte Falls School District	2,334,873	106,600	401,801	22,709	7,397	538,507		-		224,252	224,252	475,230	(53,080)	
3440	Pinehurst School	210,742	10,192	38,414	2,171	6,990	57,767	•		•	117,189	117,189	45,435	(25,433)	
3445	Culver School District 4	7.356.264	355.752	1,340,916	75,787	32.184	1.804.639				136,552	136,552	1,585,967	(25,200)	
3446	Ashwood School	70,235	3,397	12,803	724	24,546	41,470				4,950	4,950	15,142	6,287	21,429
3447	Madras School District	26,035,437	1,259,085	4,745,796	268,226		6,273,107				1,797,006	1,797,006	5,613,085	(486,753)	
3451	Black Butte School District	333,231	16,115	60,742		_	80,290		-		62,695	62,695	71,843	(14,882)	
3453	Josephine County School District Cu	-	-	-	-		-				-	-	-	-	-
3454	Grants Pass School District	64,056,941	3,097,821	11,676,438	659,937		15,434,196				5,654,722	5,654,722	13,810,296	(1,505,791)	12,304,505
3455	Klamath Falls School District 1	-				-	-	-		-			-	-	
3456	Klamath County School District	69,009,476	3,337,328	12,579,196	710,959	1,818,052	18,445,535	-		-	3,642,082	3,642,082	14,878,033	(646,438)	14,231,595
3457	Klamath Falls City Schools	31,875,497	1,541,513	5,810,335	328,392	-	7,680,240	-	-	-	3,943,283	3,943,283	6,872,168	(1,077,447)	5,794,721
3460	Union School District 5	-		-		-	-	-	-					-	
3461	Lake County School District 7	7,860,203	380,123	1,432,775	80,979	10,206	1,904,083	-	-		719,332	719,332	1,694,613	(187,087)	1,507,526
3462	Paisley School District	1,394,038	67,416	254,108	14,362	509	336,395	-	-	-	160,507	160,507	300,546	(39,349)	
3463	North Lake School District 14	2,308,091	111,620	420,724	23,779	-	556,123	-	-	-	558,066	558,066	497,611	(150,080)	
3464	Plush School District	188,849	9,133	34,424	1,946	1,547	47,050	-	-	-	19,936	19,936	40,715	(4,768)	
3465	Adel School District 21	172,779	8,356	31,495	1,780	-	41,631	-	-	-	21,423	21,423	37,250	(5,849)	
3470	Pleasant Hill School District	8,401,164	406,284	1,531,382	86,552	25,295	2,049,513	-	-	-	592,706	592,706	1,811,241	(163,340)	
3473	Eugene School District 4J	150,521,250	7,279,272	27,437,339		-	36,267,333	-	-	-	6,556,229	6,556,229	32,451,487	(1,908,671)	
3487	Springfield School District 19	75,275,649	3,640,362	13,721,408	775,516	-	18,137,286	-	-	-	1,217,430	1,217,430	16,228,983	(292,999)	
3494	Fern Ridge School District	7,867,301	380,466	1,434,069	81,052	349,970	2,245,557	-	-	-	126,056	126,056	1,696,143	68,481	1,764,624
3498	Mapleton School District	2,632,185	127,294	479,800	27,118	-	634,212	-	-		412,897	412,897	567,483	(115,338)	
3502 3506	Creswell School District 40 South Lane School District	10,956,606 16,458,618	529,866 795,946	1,997,194 3,000,112	112,879 169,562	1.772.258	2,639,939 5,737,878		-	•	621,246	621,246	2,362,179 3,548,380	(166,959) 489,347	2,195,220 4,037,727
3510	Bethel School District	16,458,618 55,111,874	2,665,234	10.045.912		, , , , , ,	13.278.928	-	-	-	1.960.324	1.960.324	3,548,580 11,881,793	489,347 (550,388)	
3510	Crow-Applegate-Lorane District 66	3,564,563	172,384	10,045,912	36,723	-	13,278,928 858,863	-	-	-	213,120	213,120	768,499	(65,530)	
3517	McKenzie School District	3,164,900	153,056	576,905	32,606	-	762,567		-		327,841	327,841	682,334	(93,632)	
3520	Junction City School District 69	14,751,102	713,370	2,688,863	151,971	22,488	3,576,692		-		2,272,371	2,272,371	3,180,250	(573,367)	
3522	Lowell School District	3,330,989	161,088	607,180		17,849	820,434				194,477	194,477	718,141	(44,176)	
3524	Oakridge School District	5,458,356	263,968	994,961	56,234		1,315,163				508,621	508,621	1,176,789	(133,739)	
3527	Marcola School District 79	2,766,202	133,775	504,229	28,498	93,720	760,222				92,472	92,472	596,377	(14,556)	
3533	Triangle Lake Schools	3,115,384	150,661	567,879	32,096	32,794	783,430		_		283,405	283,405	671,658	(64,112)	
3537	Siuslaw School District 97J	9,459,699	457,475	1,724,334	97,457	500,407	2,779,673				26,340	26,340	2,039,455	115,186	2,154,641
3579	Lincoln County School District	621,590	30,060	113,305	6,404	312,315	462,084						134,011	72,631	206,642
3582	Linn County School District 5	· -		-	-	-	-	-	-	-	-	-			
3610	Harrisburg Elementary School District 42J	-		-	-	-	-	-	-	-	-	-		-	
3613	Harris School	-		-		-	-		-				-	-	
3615	Central Linn School District 552C	7,285,840	352,346	1,328,079	75,061	14,586	1,770,072	-	-	-	560,431	560,431	1,570,784	(148,595)	1,422,189
3618	Sweet Home School District 55	8,958,934	433,258	1,633,054	92,298	1,936,275	4,094,885	-	-		-	-	1,931,493	510,478	2,441,971
3626	Wyatt School District 63Cj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3647	Scio School District 95C	6,463,266	312,566	1,178,138	66,587	-	1,557,291	-	-		1,022,133	1,022,133	1,393,442		
3665	Santiam Canyon School District	2,566,921	124,137	467,904	26,445	599,580	1,218,066	-	-		125,608	125,608	553,413	103,502	656,915
3676	Harrisburg High School	-	-	-		-	-	-	-	-	-	-	-	-	-
3684	Ontario School District 8C	19,125,630	924,924	3,486,261	197,039	11,247	4,619,471	-	-	-	617,185	617,185	4,123,372	(174,076)	
3687	Juntura Grade School	129,066	6,242	23,526	1,330	9,691	40,789	-	-	-	20,095	20,095	27,826	(2,356)	25,470
3689	Vale School District 15	-		-		-	-	-	-	-		-	-	-	-
3694	Nyssa School District 26	11,702,560	565,941	2,133,168	120,564	-	2,819,673	-	-		1,589,423	1,589,423	2,523,002	(439,463)	
3696	Annex Elementary School	441,537	21,353	80,484	4,549	-	106,386	-	-		118,034	118,034	95,193	(32,925)	
3707	Adrian School District 61	2,727,641	131,910	497,200	28,101	777	657,988		-	•	313,612	313,612	588,063	(80,873)	
3709 3712	Harper School District 66 W W Jones School	1,426,444 243,936	68,983 11,797	260,015 44,465	14,696 2,513	14,919 8,831	358,613 67,606	-	-		144,531 10,546	144,531 10,546	307,533 52,591	(34,953)	
3712	Vale High School			44,463	2,313		07,000		-		10,340	10,340	32,391	(1,121)	31,470
3713	Silverton RFD	-	-	-		-	-		-			-		-	
3720 3727		-		-		-	-	-	-	-			-	-	
3729	Aumsville Elementary Jefferson School District 14Cj	4,843,619	234,239	882,905	49,901	330,311	1,497,356	-	-	-	-	-	1,044,255	100,011	1,144,266
3729 3730	North Marion School District 14CJ	12,397,779	234,239 599,562	2,259,894	49,901 127,726	757,494	3,744,676	-	-	-	22,404	22,404	2,672,888	203,189	2,876,077
3730	Marion Elementary School	12,397,779	399,362	2,239,894	127,726	131,494	3,744,076	-	-	-	22,404	22,404	2,072,888	203,189	2,870,077
3732	Salem-Keizer Public Schools	313,463,307	15,159,219	57,138,769	3,229,407	11,225,467	86,752,862	-	-	-	3,315,383	3,315,383	67,580,827	1,428,575	69,009,402
3750	St Paul School District	3,189,614	154,251	581,410	32,861	11,220,407	768,522	-	-	-	497,288	497,288	687,662	(138,005)	
3759	Eldriedge Elementary	5,105,014	13 1,231	501,410	52,001	-	700,322			-	.,7,200	.,,,200		(155,005)	5.5,057
3760	West Stayton School District	-	-	_		_	_	_	-	-		-	-		
5700	,														

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

				De	eferred Outflows of Resourc	es				Deferred Inflows of Res	Pension Expense				
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*
3761	Bethany Elementary	-	-	-	-	-	-	-	-	-		-	-	-	-
3769	Scotts Mills School	-	-	-		-	-	-	-	-	-	-	-		-
3771	Gervais Elementary School	-		-		-			-		-	-			
3772	Stayton School District 77J	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3780	Mt Angel School District 91	8,165,767	394,900	1,488,474	84,127	588	1,968,089	-	-	-	284,239	284,239	1,760,491	(76,081)	1,684,410
3781	Silver Crest School District 93	<del>-</del>				-		-	-	-					
3786	Woodburn School District	59,730,323	2,888,584	10,887,772	615,362	-	14,391,718	-	-		5,587,849	5,587,849	12,877,503	(1,475,483)	11,402,020
3794 3804	Detroit School District 123J Monitor School District 142J		-	-	-	-	-	-	-	-	-		-	-	-
3806	Cloverdale School District 144								-						
3809	Morrow County Schools	15.829.964	765,544	2.885.520	163.086		3.814.150			-	488,230	488,230	3,412,846	(147,456)	3,265,390
3818	Portland Public Schools	283,305,293	13,700,764	51,641,501	2,918,709	93,946,329	162,207,303		-		-	-	61,078,938	25,073,479	86,152,417
3820	Parkrose School District	32,625,181	1,577,768	5,946,989	336,116	-	7,860,873	-	-		4,727,866	4,727,866	7,033,795	(1,293,492)	5,740,303
3821	Gresham Grade School District 4	-			-	-	-	-	-	-	-	-			
3823	Orient School	-		-		-			-		-	-			
3824	Reynolds School District	85,519,165	4,135,743	15,588,618	881,048	9,087,064	29,692,473	-	-	-	93,758	93,758	18,437,424		20,754,737
3842	Corbett School District 39	11,514,980	556,869	2,098,975	118,631	585,604	3,360,079	-	-	-	47,097	47,097	2,482,561	174,158	2,656,719
3843	David Douglas School Dist	126,423,691	6,113,903	23,044,784	1,302,460	827,175		-	-	-	6,766,347	6,766,347	27,256,197		25,796,094
3847	Riverdale School	6,174,321	298,593	1,125,469	63,610	607,684	2,095,356	-	-	-	-	-	1,331,147	160,045	1,491,192
3848	Barlow-Gresham Uhs District U2-20Jt	20,400,020	1 426 102	5 275 660	202.024	25.004	7 121 572	-	-	•	1 021 227	1 021 227	- 250 Oct	(470.020	5,879,241
3850 3859	Dallas School Dist Central School District 13J	29,490,920 19,394,334	1,426,193 937,918	5,375,669 3,535,241	303,826 199,807	25,884 2,651,442	7,131,572 7,324,408	-	-	•	1,821,237	1,821,237	6,358,067 4,181,303	(478,826) 688,526	4,869,829
3865	Perrydale School District 21	3,012,677	145,694	549,157	31,038	2,031,442	7,324,408		-		395,064	395,064	4,181,303		543,006
3887	Falls City School District	990,310	47,892	180,516	10,203	378,125	616,736				373,004	373,004	213,505		304,951
3894	Sherman County School District 9	-	.,,5,2	100,510	10,203	570,125	-		_			_	213,303	71,110	501,551
3902	Tillamook Public Schools	8,227,371	397,879	1,499,703	84,761	1,941,387	3,923,730		-				1,773,772	516,806	2,290,578
3920	Neah-Kah-Nie School District	10,867,841	525,573	1,981,014	111,964		2,618,551	-	-		1,472,302	1,472,302	2,343,042	(391,521)	1,951,521
3927	Echo School District	2,168,016	104,846	395,191	22,336	104,982	627,355	-	-	-	15,828	15,828	467,411	22,064	489,475
3928	Umatilla School District 6R	10,328,892	499,510	1,882,773	106,412	15,031	2,503,726	-	-	-	1,031,638	1,031,638	2,226,848	(254,452)	1,972,396
3929	Ferndale School District 10	-	-	-	-	-	-	-	-	-	-	-	-	-	
3931	Pendleton School District 16R	13,013,672	629,347	2,372,160	134,071	2,222,538	5,358,116	-	-	-	-	-	2,805,670		3,427,358
3935	Athena-Weston School District 29Rj	6,558,613	317,177	1,195,518	67,569	17,447	1,597,711	-	-	-	382,634	382,634	1,413,998	(93,302)	1,320,696
3936 3942	Milton-Freewater Elementary School District 31 Stanfield School District	2,202,100	106,495	401,404	22,687	188,140	718,726	-	-		272,522	272,522	474,760	(12,544)	462,216
3944	Ukiah School	730,800	35,342	133,212	7,529	166,140	176,083	-	-		118,970	118,970	157,556		123,749
3957	Helix School District	1,895,154	91,650	345,453	19,525	-	456,628		-	-	78,490	78,490	408,584		387,168
3958	Pilot Rock School District 2R	2,044,269	98,862	372,634	21,061	50,153	542,710				153,857	153,857	440,732		
3959	Mcloughlin Union High School District	-	-	-	-	-	-		-		-	-	-	-	· ·
3965	La Grande Public Schools	12,348,576	597,182	2,250,925	127,219	102,556	3,077,882	-	-		181,250	181,250	2,662,280	(22,644)	2,639,636
3966	Union County School District	1,965,016	95,029	358,187	20,244	76,195	549,655		-		86,129	86,129	423,646	(9,339)	414,307
3967	North Powder School District	2,089,086	101,029	380,803	21,522	-	503,354	-	-	-	542,269	542,269	450,395		309,125
3969	Imbler School District	3,271,016	158,188	596,248	33,699	-	788,135	-	-	-	268,404	268,404	705,212		629,160
3970	Cove School District	2,754,736	133,220	502,139	28,380	4,128		-	-	-	292,566	292,566	593,905	(88,013)	505,892
3973	Elgin School District 23	3,881,783	187,725	707,580	39,991	5,506	940,802	-	-	-	184,334	184,334	836,889		773,304
3986	Joseph School District 6	3,085,091	149,196	562,357	31,784	4 100	743,337	-	-	-	270,067	270,067	665,127		593,508
3990 3993	Wallowa School Enterprise School District 21	2,703,573 3,544,917	130,746 171,434	492,813 646,175	27,853 36,521	4,189	655,601 854,130	-	-	•	329,377 525,021	329,377 525,021	582,874 764,263		485,761 616,295
4003	Troy School District 54	103,268	4,994	18,824	1,064	8,509	33,391		-		7,590	7,590	22,264		23,707
4008	Chenowith School District	103,200	7,777	10,024	1,004	0,507	33,371				7,550	7,570	22,204	1,445	23,707
4012	Dufur Schools	3,232,184	156,310	589,170	33,299		778,779				291,826	291,826	696,840	(73,436)	623,404
4022	Maupin Grade School 84	3,232,101	130,310	505,170	33,277	_			_		2,1,020	271,020	-	(75,150)	023,101
4025	West Union School District 1	_							-						
4030	Hillsboro Elementary School District 7	-	-	-		-	-	-	-	-	-	-			
4034	Gaston Public Schools	3,589,177	173,574	654,243	36,977	862,715	1,727,509		-		15,286	15,286	773,805	237,799	1,011,604
4035	Banks School District	8,277,095	400,284	1,508,767	85,273	247,114	2,241,438	-	-	-	58,300	58,300	1,784,493	39,619	1,824,112
4047	Reedville School District 29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School							-	-	-					
4062 4080	Beaverton School District	328,358,025	15,879,534	59,853,810	3,382,857	20,887,504	100,003,705	-	-		6,237,107	6,237,107	70,792,039	2,800,539	73,592,578
4080 4105	North Plains School District 70 Hillsboro Union High School		-	-		-	-	-	-	-	-	-		-	-
4105	Spray School District 1	1,033,242	49,968	188,342	10,645	-	248,955	-	-	-	63,081	63,081	222,761	(18,239)	204,522
4114	Fossil School District 21J	2,219,426	107,332	404,562	22,865	165,215	699,974		-	-	64,265	64,265	478,495		497,073
4128	Yamhill Grade School	2,217,420	107,532	-04,502	22,000	100,210	0,2,2,14	-	-		04,203	04,203		10,576	+71,013 -
4135	Newberg School District 29Jt	31,179,701	1,507,864	5,683,503	321,224	3,414,382	10,926,973						6,722,158	888,593	7,610,751
4142	McMinnville Schools	51,742,648	2,502,296	9,431,762	533,071	5,478	12,472,607	-	-	-	2,117,933	2,117,933	11,155,407	(528,925)	10,626,482
4144	Sheridan School District 48J	8,305,623	401,663	1,513,967	85,567	-	2,001,197	-	-	-	1,473,083	1,473,083	1,790,643	(387,048)	1,403,595
4166	Yamhill-Carlton School District 1	3,141,205	151,910	572,586	32,362	754,277	1,511,135	-	-		2,779	2,779	677,225		896,222
4185	Lebanon School District Uh-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4189	Wasco County High School	_	_	-	_	-		-		-	-	-	_	_	-

# Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

				D	eferred Outflows of Resourc	es				Deferred Inflows of Reso	Pension Expense				
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*
4203	Victor Point School		- Actual Experience	- Assumptions	-	- Toportion	- Resources	Experience	Assumptions -	-	r roportion -		rian rension Expense	- Troportion	- Total I cusion Expense
4218	Curry County Education Service District	_													
4219	Grant County Education Service District	1,205,574	58,302	219,755	12,420	11,564	302,041	-	-		258,035	258,035	259,915	(59,035)	200,880
4220	Jefferson County Education Service District	1,950,269	94,316	355,499	20,092	17,572	487,479	-	-		162,547	162,547	420,466	(47,367)	373,099
4221	Marion Education Service District	-		-	-	-	-	-	-		-	-		-	
4223	InterMountain Education Service District	11,477,585	555,061	2,092,159		-	2,765,466		-		1,043,262	1,043,262	2,474,499	(310,590)	
4224	Wallowa County Region 18	1,869,347	90,402	340,749	19,259	6,452	456,862	-	-		318,175	318,175	403,020	(79,304)	323,716
4225	Washington County Education Service District	-	-	-	-	-	-	-	-		-	-		-	
4226	North Central Education Service District	1,137,288	55,000	207,307	11,717	-	274,024		-		345,130	345,130	245,193	(84,412)	160,781
4227	Cascade School District Uh5	-	-	-	-	-	-		-	-		-		-	
4230	Mari-Linn School District	-	-	-	-	-	-	-	-		-	-		-	
4232	South Coast Education Service District Region 7	8,766,641	423,959	1,598,002	90,317	-	2,112,278	-	-		1,172,959	1,172,959	1,890,036	(,)	
4237	Douglas Education Service District	15,651,102	756,894	2,852,917	161,243	-	3,771,054	-	-		853,101	853,101	3,374,285		
4238	Multnomah Education Service District	19,209,501	928,980	3,501,549	197,903	827,337	5,455,769	-	-	-	1,854,512	1,854,512	4,141,454	(579,625)	3,561,829
4251	Clatsop County Education Service District	-	-	-	-	-	-	-	-		-	-	-	-	
4252	High Desert Education Service District	15,384,214	743,987	2,804,268	158,493	-	3,706,748	-	-	-	625,390	625,390	3,316,745		
4254	Willamette Education Service District	14,368,814	694,882	2,619,179	148,032	1,439,167	4,901,260	-	-		324,143	324,143	3,097,831	241,528	3,339,359
4258	Hermiston School District 8R	32,755,430	1,584,066	5,970,730	337,458	792,505	8,684,759	-	-		1,021,423	1,021,423	7,061,876		6,961,197
4259	Clackamas Education Service District	18,915,146	914,744	3,447,894	194,870	106,341	4,663,849	-	-		1,705,243	1,705,243	4,077,993		3,645,311
4260	Greater Albany School District 8J	68,450,935	3,310,316	12,477,384	705,205	140,569	16,633,474	-	-		674,500	674,500	14,757,615		14,628,297
4268	Lake Oswego School District	42,674,401	2,063,752	7,778,782	439,646	1,280,197	11,562,377	-	-		53,042	53,042	9,200,347	323,524	9,523,871
4270	Silver Falls School District	26,592,572	1,286,028	4,847,351	273,966	318,261	6,725,606	-	-		13,284	13,284	5,733,201	80,481	5,813,682
4271	Malheur Education Service District Region 14	3,675,483	177,748	669,975	37,866	-	885,589	-	-		301,169	301,169	792,412		704,146
4272	Linn-Benton-Lincoln Education Service District	21,744,300	1,051,564	3,963,598	224,017	-	5,239,179	-	-		2,264,075	2,264,075	4,687,942		4,089,645
4273	Double O School District	100,523	4,861	18,324	1,036	9,410	33,631	-	-		3,096	3,096	21,672	1,222	22,894
4275	Tillamook County Education Service District	11 020 016	522.042	2.012.170	112.724	-	2 650 747	-	-		1 002 024	1 002 024	2 270 002	(202.215)	1,997,588
4276 4277	Lane County Education Service District Mitchell School	11,038,816	533,842	2,012,179		-	2,659,747	-	-		1,083,034	1,083,034	2,379,903 247,873		210,982
		1,149,719	55,601	209,573	11,845	2 409 202	277,019	-	-	-	134,152	134,152		(36,891)	
4279 4280	St Helens School District 502 Northwest Regional Education Service District	12,517,377 48,934,385	605,346 2,366,488	2,281,695 8,919,865	128,958 504,139	2,498,393	5,514,392 11,790,492		-		7,233,869	7,233,869	2,698,672 10,549,963		3,385,671 8,549,819
4286	Southern Oregon Education Service District	20,378,343	2,366,488 985,505	3,714,608		-	4,910,058		-		4,126,200	4,126,200	4,393,450		3,263,792
4288	Medford School District 549C	101.157.536	4.892.021	18.439.214		424.857	24.798.252	-	-		3,893,784	3,893,784	21.808.964		
4291	Dayton Public Schools	4,904,120	237,165	893,934	50,524	293,857	1,475,480	•	-	•	100,838	100,838	1,057,299		1,094,289
4293	Lake County Education Service District	979,313	47,360	178,511	10,089	19,427	255,387		-		120,479	120,479	211.134	(20,824)	190,310
4294	Harney Education Service District Region XVII	2,230,449	107,865	406,571	22,979	12,127	537,415				220,304	220,304	480,872		421,679
4295	Wasco County Education Service District	2,811,619	135,971	512,508		92,532	769,977				39,875	39,875	606,168		617,015
4297	Yamhill Education Service District	2,011,017	155,771	312,300	20,700	72,332	105,511				37,673	37,673	000,100	10,047	017,013
4306	Amity School District	3,169,976	153,301	577,830	32.658	679,055	1.442.844	_	_		_	_	683,428	191,410	874,838
4307	Columbia School District 5J	-			-	-	-,,		_			_			
4309	Scappoose School District	19,410,907	938,720	3,538,262	199,978	_	4,676,960		_		1,777,515	1,777,515	4,184,876	(490,036)	3,694,840
4311	Redmond School District 2J	50,709,915	2,452,353	9,243,513	522,431	404,915	12,623,212		_		126,002	126,002	10,932,756		11,041,944
4312	Reedsport School District	2,754,018	133,185	502,008		276,348	939,914		_		346,216	346,216	593,750		578,140
4313	Forest Grove School District	49,844,921	2,410,522	9,085,840	513,520	1,256,108	13,265,990	-	-		159,411	159,411	10,746,269		11,019,349
4314	Willamina School District 30J	7,420,987	358,882	1,352,714	76,454	129,208	1,917,258	-	-		210,777	210,777	1,599,921	(33,881)	1,566,040
4315	John Day School District	4,691,052	226,861	855,095	48,329	188,704	1,318,989	-	-		68,722	68,722	1,011,363	17,239	1,028,602
4316	Tigard-Tualatin School District 23J	107,062,705	5,177,598	19,515,621	1,102,997	-	25,796,216	-	-		7,598,231	7,598,231	23,082,083	(2,134,966)	20,947,117
4317	Sherwood School District 88J	42,910,111	2,075,151	7,821,748	442,075	-	10,338,974	-	-		1,840,162	1,840,162	9,251,165	(553,010)	8,698,155
4320	Rainier School District 13	5,420,113	262,119	987,990	55,840	211,861	1,517,810		-	-	241,023	241,023	1,168,544	(2,629)	1,165,915
4321	North Clackamas School District 12	94,728,298	4,581,101	17,267,279	975,924	8,536,937	31,361,241		-	-	78,400	78,400	20,422,858	2,220,001	22,642,859
4323	Estacada School District 108	11,508,148	556,539	2,097,730	118,561	-	2,772,830		-	-	591,364	591,364	2,481,088		2,271,368
4324	Centennial School District 28	69,647,232	3,368,170	12,695,448	717,530	53,412	16,834,560		-	-	8,091,096	8,091,096	15,015,529	(2,094,022)	12,921,507
4326	Harney County School District 3	-	-	-	-	-	-		-	-		-		-	
4327	Jordan Valley School District 3	680,069	32,888	123,964	7,006	-	163,858		-	-	319,915	319,915	146,619	(88,919)	
4329	Gervais School District 1	4,912,916	237,591	895,537	50,615	357,331	1,541,074	-	-	-	9,732	9,732	1,059,195	95,907	1,155,102
4330	Vale School District 84	10,056,599	486,341	1,833,139		-	2,423,087	-	-		1,049,925	1,049,925	2,168,143		1,896,473
4331	Molalla River School District	6,075,434	293,811	1,107,443	62,591	2,286,626	3,750,471	-	-		-	-	1,309,828		1,926,025
4332	Gresham-Barlow School District 10	70,875,734	3,427,581	12,919,382	730,186	152,650	17,229,799	-	-		835,799	835,799	15,280,387	(178,918)	15,101,469
4333	Canby School District	21,089,816	1,019,912	3,844,297	217,275	2,837,122	7,918,606	-	-	-	594,656	594,656	4,546,839		5,000,589
4334	Cascade School District 5	10,521,143	508,807	1,917,817	108,392	1,036,901	3,571,917	-	-		-	-	2,268,296	300,422	2,568,718
4335	Milton-Freewater Unified School District 7	6,668,947	322,513	1,215,630	68,706	484,093	2,090,942	-	-	-	351,931	351,931	1,437,785	45,168	1,482,953
4336	Nestucca Valley School District 101	4,627,276	223,777	843,470	47,672	57,936	1,172,855	-	-		473,609	473,609	997,613	(105,169)	892,444
4337	Sherman County School District	2,781,549	134,517	507,027	28,656	-	670,200	-	-	-	306,004	306,004	599,685	(87,964)	511,721
4338	Three Rivers U J School District	32,897,601	1,590,942	5,996,646	338,922	125,662	8,052,172		-	-	260,191	260,191	7,092,527	(71,773)	
4339	Lebanon Community School District	35,578,592	1,720,596	6,485,343	366,543	-	8,572,482	-	-	-	3,399,177	3,399,177	7,670,533	(1,008,584)	6,661,949
4340	Monroe School District 1J	3,754,506	181,570	684,379		139,013	1,043,642	-	-	-	205,076	205,076	809,449		775,211
4341	Hillsboro School District 1J	158,356,193	7,658,173	28,865,509		6,753,640	44,908,762	-	-	-	3,161,059	3,161,059	34,140,654		34,579,914
4342	North Santiam School District 29J	11,579,110	559,971	2,110,665	119,292	1,050,785	3,840,713	-	-	-	190,901	190,901	2,496,387	194,252	2,690,639
4343	Harrisburg School District 7 South Wasco County School District 1	8,862,481 2,985,921	428,593	1,615,472	91,304	1,657	2,137,026		-		866,453	866,453	1,910,698		1,680,808
4344			144,400	544,280	30,762	6,010	725,452				280,646	280,646	643,747	(73,465)	570,282

## Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

Deferred Inflows of Resources Deferred Outflows of Resources Pension Expense Differences Net Amortization of Net Difference between Total Deferred Net Difference between Differences between Changes in between Expected Deferred Amounts Employer Number Changes in Projected and Actual Changes in Employer Total Deferred Proportionate Share of Expected and Projected and Actual Employer Outflows of and Actual Changes in from Changes in Investment Earnings Inflows of Resources Total Pension Expense\* Net Pension Liability **Employer Name** Actual Experience Assumptions Investment Earnings Proportion Resources Experience Assumptions Proportion Plan Pension Expense Proportion 4345 Oregon Trail School District 46 37 636 164 1.820.101 6 860 401 387 741 9.068.243 4 580 993 4 580 993 8.114.133 (1,204,793) 6,909,340 4346 Knappa School District 4 5.132.566 248.213 035 575 52.877 1.236.665 429.653 429.653 1.106.551 (118.754)087 707 4347 Clatskanie School District 61 7.680.826 371.448 1.400.078 79,131 1.850.657 1.016.130 1.016.130 1.655.940 (279.159)1.376.781 4348 Lourdes Charter School 341 746 16,527 62,294 3,521 2.221 84,563 22,891 22,891 73,678 (5.622)68.056 4350 Ridgeline Montessori 1,475,104 71,337 268,885 15,197 1,946 357,365 119,492 119,492 318,024 (29,196) 288,828 4351 The Village School 357,278 17,278 65,125 3,681 86,084 83,019 83,019 77,027 (31,756) 45,271 4352 Armadillo Technical Institute 866,365 41,898 157,923 8,926 87,440 296,187 88,991 88,991 186,783 125 186,908 4354 Opal Charter School 738,346 35,707 134,587 7,607 183,002 360,903 18,355 159,183 35,710 194,893 4355 Three Rivers Charter School 1,164,214 56,302 212,215 11,994 3,092 283,603 73,247 73,247 250,998 (20,554) 230,444 4358 Detroit Lake Charter School 1,550,876 15,978 406,530 72,710 4360 Luckiamute Valley Charter School 75,001 282,697 32,854 72,710 334,360 (8,033) 326,327 712,385 4361 712,385 (166,499) (166,499) Rimrock Expeditionary Alternative Learning 869

83,171

793.782

437.466

425 928

3.047.888

926.115

276,997

330,670

120,259

732,670

326,359

449,241

265,261

435,227

178,560

4,634,453

206,100

317,953

3,249

53,729

51 328

93.544

31.841

131,366

113,338

103,314

213,483

179,748

201,802

49,774

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236,871

101,681

18,276

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103,314

213,483

179,748

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159,326

236,871

101,681

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401,973

237,352

384,358

152,315

4,034,778

170,542

284,500

8,975

1.989

51.892

(16 999)

(34,922)

56.415

22,547

(37,771)

(29,214)

(20,742)

(48,478)

(46,582)

(51,118)

(37,734)

(44,982)

(26,126)

(5.003)

44,601

576.766

323,334

361 041

968,338

563,926

153,563

258,108

71,631

622,547

227,568

355,391

370,212

114,581

3,989,796

144,416

279,497

43,357

207.190

78.335

3 436

1.926,658

358.927

130,574

7,556

13,739

17,855

5,674

8,336

125,241

15,504

7,991

117,736

72,082

84 799

225,044

113.841

29,389

66,369

22,621

144,298

61,920

90,168

53,241

86,216

34,166

38,255

63,817

905,051

30,121

443.774

271.693

319 628

848,244

429,095

110,773

250 162

85,263

543,893

233,393

339,864

200,678

324,970

128,780

3,411,356

144,191

240,541

1,702

25.082

15,356

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47,942

24.252

6,261

14.139

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30,740

13,191

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192,805

165,246

2.434.546

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1 753 479

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607,699

467,755

2,983,797

1,280,396

1,864,491

1,100,920

1,782,785

706,489

791,034

1,319,609

18,714,699

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Kings Valley Charter School

Mitch Charter School

Sand Ridge Charter School

Trillium Charter School

The Lighthouse School

Eddyville Charter School

Mosier Community School

Four Rivers Community School

Ione School District

Siletz Valley School

The Emerson School

Self Enhancement Inc

City View Charter School

Multisensory Learning Academy

Arthur Academy Charter School

Howard Street Charter School, Inc.

Sheridan Japanese School Foundation

North Wasco County School District 21

Oregon Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Schedule of Pension Amounts by Employer As of and for the Year Ended June 30, 2017

				De	eferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense			
Employer Number	Employer Name	Net Pension Liability	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes in Assumptions	Net Difference between Projected and Actual Investment Earnings	Changes in Employer Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Pension Expense*	
4386	Nixyaawii Community School	705,982	34,142	128,688	7,273	16.895	186,998	Experience	Assumptions	Investment Larnings	154,162	154,162	152,206	(35,342)	116,864	
4388	West Lane Tech	369.875	17,887	67,422	3.811	2,981	92,101				163,218	163,218	79,743	(37,618)	42,125	
4390	Oregon Connections Academy	13,439,263	649,928	2,449,738	138,456	153,898	3,392,020				337,844	337,844	2,897,425	(22,603)	2,874,822	
4392	Eagleridge High School	1,430,529	69,181	260,760	14,738	85,989	430,668		_		172,361	172,361	308,413	(34,311)	274,102	
4393	Cascade Heights Public Charter School	1,321,143	63,891	240,821	13.611	39.047	357,370		_		105,879	105.879	284.831	(24,739)	260.092	
4395	Siletz Valley Early College Academy	528,362	25,552	96,311	5,443	-	127,306		-		67,711	67,711	113,912	(20,447)	93,465	
4396	Sweet Home Charter School	546,214	26,415	99,565	5,627	-	131,607		-		285,460	285,460	117,760	(70,978)	46,782	
4397	Springwater Environmental Sciences School	1,216,832	58,847	221,807	12,536	25,261	318,451		-		233,534	233,534	262,342	(46,344)	215,998	
4398	LEP High			-	-	14,632	14,632		-		1,852,066	1,852,066	-	(428,507)	(428,507)	
4400	Phoenix School	538,630	26,048	98,183	5,549	249,963	379,743	-	-				116,125	58,948	175,073	
4401	Ballston Community School	476,589	23,048	86,874	4,910	9,576	124,408	-	-		46,538	46,538	102,750	(9,277)	93,473	
4402	Sage Community School	288,275	13,941	52,547	2,970	40,725	110,183	-	-		142,811	142,811	62,150	(17,001)	45,149	
4403	Portland Village School	2,190,042	105,911	399,206	22,563	34,354	562,034	-	-		143,282	143,282	472,160	(23,399)	448,761	
4404	Alliance Charter Academy	3,045,541	147,284	555,148	31,376	26,758	760,566	-	-		71,764	71,764	656,601	(7,045)	649,556	
4405	Forest Grove Community School	1,417,941	68,572	258,465	14,608	53,091	394,736	-	-	-	10,076	10,076	305,700	12,935	318,635	
4407	Madrone Trail Public Charter School	1,499,182	72,501	273,274	15,445	56,339	417,559	-	-	-	25,755	25,755	323,215	11,167	334,382	
4408	Muddy Creek Charter School	679,876	32,879	123,929	7,004	105,315	269,127	-	-	-	-	-	146,577	28,824	175,401	
4409	Southwest Charter School	1,247,660	60,337	227,426	12,854	114,858	415,475	-	-	-	98,346	98,346	268,988	1,518	270,506	
4410	Ace Academy	696,776	33,696	127,010	7,178	19,348	187,232	-	-	-	104,879	104,879	150,221	(21,989)	128,232	
4411	Sherwood Charter School	1,265,552	61,203	230,688	13,038	152,776	457,705		-	-	22,510	22,510	272,845	32,011	304,856	
4412	Estacada Web Academy	2,698,224	130,487	491,838	27,798		650,123	-	-	-	209,204	209,204	581,721	(51,478)	530,243	
4418	Lewis And Clark Montessori Charter School	1,863,351	90,112	339,656	19,197	200,099	649,064	-	-		178,639	178,639	401,727	3,469	405,196	
4419	Silvies River Web Academy	540,126	26,121	98,455	5,565	87,895	218,036	-	-		22,452	22,452	116,448	13,589	130,037	
4420	Oregon Virtual Academy	5,956,492	288,058	1,085,762	61,366	467,278	1,902,464	-	-	-	-	-	1,284,184	134,395	1,418,579	
4421 4422	Home Scholars Academy of Oakridge and Westfir	4,211,289	203,660	767,643	43,386	16,349 44,463	16,349 1,059,152	-	-	-	26,804 333,479	26,804 333,479	907,929	(1,278)	(1,278) 848,532	
	Redmond Proficiency Academy			192,920	43,386 10,904	44,463 17,572			-					(59,397)	848,532 217,252	
4423 4424	Molalla River Academy The Ivy School	1,058,358 570,859	51,183 27,607	192,920	10,904 5.881	2,775	272,579 140,320	-	-		66,530 90,090	66,530 90,090	228,176 123,074	(10,924) (21,023)	102.051	
4424 4429	Clackamas Web Academy	28.243	1,366	5.148	291	2,775	6,805		-		90,090	90,090	6.089	(3,220)	2.869	
4429	Clackamas Charter Alliance 2	155,972	7,543	28,431	1,607	1,459	39,040	•	-	•	22,650	22,650	33,627	(5,901)	27,726	
4430	Corbett Charter School	133,972	7,343	20,431	1,007	3,521	3,521		-		1.224.634	1.224.634	33,027	(310,595)	(310,595)	
4432	Renaissance Public Academy	517.333	25.018	94.301	5,330	144.188	268.837				209,536	209,536	111.534	(27,556)	83,978	
4433	Powell Butte Community Charter School	773,181	37,391	140,937	7,966	36,124	222,418				262,749	262,749	166,693	(48,935)	117,758	
4434	Logos Public Charter School	4,878,893	235,945	889,335	50,264	96,059	1,271,603		_		421,340	421,340	1,051,860	(60,030)	991,830	
4435	Sunny Wolf Charter School	583,330	28,210	106,331	6,010	27,134	167,685		_		39,553	39,553	125,762	(1,287)	124,475	
4436	Academy Of Arts & Academics	976,309	47,215	177,964	10,058	20,341	255,578		_		61,096	61,096	210,486	(6,842)	203,644	
4437	Center for Advance Learning	1,333,328	64,480	243,042	13,736	-	321,258		-		74,671	74,671	287,458	(21,081)	266,377	
4439	Homesource Family Charter			-	-	-			-		98,956	98,956	-	(39,431)	(39,431)	
4440	Sheridan Allprep Academy	636,984	30,805	116,111	6,562	113,184	266,662	-	-		39,802	39,802	137,330	16,467	153,797	
4441	Baker Web Academy	4,275,392	206,760	779,328	44,047	640,764	1,670,899		-			-	921,749	174,466	1,096,215	
4443	Knova Learning Oregon	1,702,048	82,312	310,253	17,535	18,799	428,899		-		313,517	313,517	366,951	(83,046)	283,905	
4444	Bennett Pearson Academy, Inc.	727,445	35,180	132,600	7,494	61,750	237,024	-	-		80,879	80,879	156,833	(2,770)	154,063	
4446	Coburg Community Charter School	1,571,539	76,000	286,464	16,191	228,305	606,960	-	-		17,559	17,559	338,815	49,303	388,118	
4447	Arco Iris Spanish Immersion Charter School	1,398,163	67,616	254,860	14,404	171,954	508,834	-	-		51,354	51,354	301,436	23,209	324,645	
4448	Gresham Barlow Web Academy	2,353,810	113,831	429,058	24,250	133,024	700,163	-	-		20,092	20,092	507,467	41,284	548,751	
4449	Mosier Middle School	540,955	26,161	98,606	5,573	12,375	142,715	-	-	-	45,672	45,672	116,627	(6,048)	110,579	
4450	Sauvie Island Academy	1,475,475	71,355	268,953	15,201	47,387	402,896	-	-	-	245,761	245,761	318,104	(38,682)	279,422	
4451	River's Edge Academy Charter School	1,047,361	50,651	190,915	10,790	104,095	356,451	-	-		-	-	225,805	28,799	254,604	
4452	South Columbia Family School	256,500	12,404	46,755	2,643	15,001	76,803	-	-		7,086	7,086	55,300	1,133	56,433	
4453	Woodland Educational Initiative	829,725	40,126	151,244	8,548	166,342	366,260	-	-				178,884	49,911	228,795	
4454	Le Monde Immersion Charter School	1,234,095	59,681	224,953	12,714	194,663	492,011	-	-	-	51,010	51,010	266,063	42,076	308,139	
4455 4456	Hope Chinese Charter School	1,012,061 1,170,261	48,944 56,594	184,481 213,318	10,427 12,056	148,932 234,369	392,784	-	-	-	18,995	18,995 327,516	218,194 252,301	45,611 5.648	263,805 257,949	
4456 4457	Insight School of Oregon Charter	1,170,261 97,614	56,594 4,721	213,318 17,793	12,056	234,369 14.684	516,337 38,204	-	-	-	327,516 13,534	327,516 13,534	252,301 21,045	5,648 1.943	257,949 22,988	
	Oregon Virtual Education East	97,614 97,614							-							
4458 4459	Oregon Virtual Education West	97,614 942,175	4,721 45,564	17,793 171,742	1,006 9,707	11,569 352,071	35,089 579,084		-		14,004	14,004	21,045 203,127	(1,697)	19,348 298,376	
4459 4460	Crater Lake Charter Academy Kairos PDX	942,175 523,383	45,364 25,311	95,403	9,707 5,392	246,254	372,360	-	-		-	-	112,838	95,249 59,111	298,376 171,949	
4460	Mountain View Academy	585,489	28,315	106,724	6,032	249,760	390,831		-			-	126,228	62,979	189,207	
4462	Bend International School	512,475	24,783	93,415	5,280	257,490	390,831	-	-	-		-	110,486	59,881	170,367	
4463	Dallas Community School-Community Innovation Partners	336,869	16,291	61,405	3,471	169,258	250,425	-	-	-	-	-	72,627	39,362	111,989	
4464	The Valley School Of Southern Oregon	184,465	8,921	33,625	1,900	92,683	137,129	-	-	-	-	-	39,770	21,554	61,324	
4465	Bridge Educational Fountation	10 F, T03	5,721	55,025	1,500	,2,003	.57,127	-	_				37,770	21,004	-	
	Total for All Entities	\$ 13,480,037,809	\$ 651,900,350	\$ 2,457,170,429	\$ 138,876,011 \$	396,764,899	\$ 3,644,711,689	\$ -	s -	\$ -	\$ 396,764,899	\$ 396,764,899	\$ 2,906,216,056	s -	\$ 2,906,216,056	

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

## Note 1 - Description of Plan

## A. Organization

Oregon Public Employees Retirement System (PERS or the System) administers a cost-sharing, multiple-employer defined benefit pension plan (the Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. Participation by state government units, school districts, and community colleges is mandatory. Participation by most political subdivisions is optional, but irrevocable after election. As of June 30, 2017, there were 920 participating employers and State Agencies.

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

## B. Plan Membership

The 1995 Legislature enacted Chapter 654, Section 3, Oregon Laws 1995, which has been codified into ORS 238.435. This legislation created a second tier of benefits for those who established membership on or after January 1, 1996. The second tier does not have the Tier One assumed earnings rate guarantee and has a higher normal retirement age of 60, compared to 58 for Tier One. As of June 30, 2017, there were 24,528 active plan members, 125,344 inactive plan members or their beneficiaries currently receiving benefits, 14,037 inactive plan members entitled to but not yet receiving benefits, for a total of 163,909 Tier One members. For Tier Two members, as of June 30, 2017, there were 37,097 active plan members, 12,234 inactive plan members or their beneficiaries currently receiving benefits, 15,692 inactive plan members entitled to but not yet receiving benefits, for a total of 65,023 Tier Two members in the System.

The 2003 Legislature enacted HB 2020, codified as ORS 238A, which created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program. Membership includes public employees hired on or after August 29, 2003. As of June 30, 2017, there were 111,680 active plan members, 3,437 retired plan members or their beneficiaries currently receiving benefits, 4,215 inactive plan members entitled to but not yet receiving benefits, and 11,765 inactive plan members not eligible for refund or retirement, for a total of 131,097 OPSRP Pension Program members.

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

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

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

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

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

The Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer (the Schedules), along with PERS audited financial statements and the schedule of pension amounts under GASB 68 report prepared by PERS' third-party actuaries provide employers with the required information for financial reporting related to PERS pensions provided through the Plan as of and for the year ended June 30, 2017 (the measurement period).

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

Employers are presented in order by PERS assigned employer number in the Schedules. Certain employers have a secondary relationship with primary employers and are included in the primary employers' pension amounts and actuarial valuations. The primary employers are responsible for determining the secondary employers' proportionate share of pension amounts. Certain employers no longer have payroll subject to pension contributions and are considered "non-reporting". Based on the definition adopted in the Oregon Administrative Rules (OAR), the first use of the Contingency Reserve for the insolvent employers was approved by the Board in September 2017. The remaining employers on the non-report list have other actions available (pursue collection, leave as-is, etc.). PERS staff has completed a process map and procedures to address the remaining non-report employers. These non-report employers are included in the Schedules.

## **Basis of Accounting**

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The Schedule of Pension Amounts by Employer does not reflect deferred outflows of resources or deferred inflows of resources related to differences between actual employer contributions and the employer's proportionate share of contributions or contributions made by employers after the measurement date. Employer-paid member contributions and contributions from members other than judges are reported in the IAP and are not part of the Plan. Appropriate treatment of such amounts is the responsibility of the employer.

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

The Schedule of Employer Allocations reflects employer allocation percentages calculated by PERS for the year ended June 30, 2017 (the measurement date). Consistent with GASB Statement No. 68, paragraph 50, employer proportions are actuarially determined as of December 31, 2015, the date of the actuarial valuation used to measure the collective net pension liability.

## **Proportionate Share Allocation Methodology**

The basis for the employer's proportion is actuarially determined by comparing the employer's projected long-term contribution effort to the Plan with the total projected long-term contribution effort of all employers. The projected long-term contribution effort is equal to the sum of the present value of future normal costs (PVFNC) and the unfunded actuarial liability (UAL). The contribution rate for every employer has at least two major components; Normal Cost Rate and UAL Rate.

The projected long-term contribution effort is estimated by projecting the present value of all future normal cost rate contributions. The PVFNC represents the portion of the projected long-term contribution effort related to future service.

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

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

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

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

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

The results of the December 31, 2015 actuarial valuation reflect the Oregon Supreme Court ruling in *Moro v. State of Oregon*, issued on April 30, 2015. The *Moro* decision reversed a significant portion of the reductions the 2013 Oregon Legislature made to future system Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the benefits projected to be paid compared to those developed in the most recent actuarial valuation prior to the *Moro* decision, and consequently increased plan liabilities. The employers' long-term contribution effort reflects the impact of the *Moro* decision and interest on the liability as current active members get closer to retirement.

## Use of Estimates in the Preparation of the Schedules

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

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

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

Total Pension Liability	\$	79,851.7
Plan Fiduciary Net Position	_	66,371.7
<b>Employers' Net Pension Liability</b>	\$	13,480.0

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

December 31, 2015

## Actuarial methods and assumptions

Valuation date

Measurement date June 30, 2017 **Experience Study** 2014, published September 23, 2015 Actuarial assumptions: Actuarial cost method Entry Age Normal Inflation rate 2.50 percent Long-term expected rate of return 7.50 percent Discount rate 7.50 percent Projected salary increases 3.50 percent Cost of living adjustments (COLA) Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with *Moro* decision; blend based on service. Healthy retirees and beneficiaries: Mortality

RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.

Active members:

Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.

Disabled retirees:

Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 Sex-distinct, generational per Scale BB, disabled mortality table.

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

## **Discount Rate**

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

## **Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of turn for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at: http://www.oregon.gov/pers/docs/financial\_reports/2017\_cafr.pdf

## **Depletion Date Projection**

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

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

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

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

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

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

Deferred inflows of resources and deferred outflows of resources are calculated at the Plan level and are allocated to employers based on their proportionate share. For the measurement period ended June 30, 2017, employers will report the following deferred inflows of resources and/or deferred outflows of resources:

- A difference between expected and actual experience.
- Changes in assumptions
- Changes in employer proportion since the prior measurement date
- Net difference between projected and actual investment earnings

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

```
Year ended June 30, 2017 – 5.3 years
Year ended June 30, 2016 – 5.3 years
Year ended June 30, 2015 – 5.4 years
Year ended June 30, 2014 – 5.6 years
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The net difference between projected and actual investment earnings attributable to each measurement period is amortized over a closed five-year period.

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

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

## Note 4 – Subsequent Event

The Board reviews the discount rate in odd-numbered years as part of the Board's adoption of actuarial methods and assumptions. That rate is then adopted in an administrative rule at the time the Board sets the new rate. On July 28, 2017, the PERS Board adopted a 7.20% assumed rate.

Cost-Sharing Multiple-Employer Defined Benefit Pension Plan Notes to the Schedules of Employer Allocations and Pension Amounts by Employer As of and for the Year Ended June 30, 2017

The rule specifies that the adopted assumed rate will be effective for PERS transactions with an effective date of January 1, 2018, consistent with this Board's policy decision from 2013 that the assumed rate will be effective January 1 following the Board's adoption of the rate. A January 1 effective date also provides equitable treatment to all members who retire in a year that a change is adopted, no matter which month they retire. The adopted assumed rate will be aligned with the new actuarial equivalency factors (AEFs), which will allow for a clear effective date for all transactions that involve calculations using both the rate and AEF components.